



HB 1467

2003

1 A bill to be entitled

2 An act relating to the Southern Manatee Fire and Rescue
3 District, in Manatee County; amending chapter 2000-402,
4 Laws of Florida; revising the district's non-ad valorem
5 assessments schedule; conforming the district's charter to
6 section 191.009, Florida Statutes, relating to impact
7 fees; revising the district's impact fee schedule;
8 incorporating the district's authority granted by
9 referendum to levy ad valorem taxes; providing an
10 effective date.

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12 Be It Enacted by the Legislature of the State of Florida:

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14 Section 1. Sections 6, 7, and 8 of chapter 2000-402, Laws
15 of Florida, are amended to read:

16 Section 6. Schedule of non-ad valorem assessments.--The
17 non-ad valorem assessment rates that the district currently
18 charges is hereby confirmed and ratified. Non-ad valorem
19 assessment rates set by the board may exceed the maximum rates
20 established by special act, the previous year's resolution, or
21 referendum in an amount not to exceed the average annual growth
22 rate in Florida personal income over the previous 5 years. Non-
23 ad valorem assessment rate increases within the personal income
24 threshold are deemed to be within the maximum rate authorized by
25 law at the time of initial imposition. Proposed non-ad valorem
26 assessment increases which exceed the rate set the previous
27 fiscal year or the rate previously set by special act by more
28 than the average annual growth rate in Florida personal income
29 over the last 5 years must be approved by referendum of the
30 electors of the district. Non-ad valorem assessments shall be



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31 imposed, collected, and enforced pursuant to section 191.011,
 32 Florida Statutes. The assessment procedures and amount, as set
 33 forth herein, represent the manner to be followed and the
 34 maximum allowable rates that may be charged by the district, if
 35 needed. For assessment purposes, all property within the
 36 district shall be divided into three general classifications:
 37 vacant parcels, residential parcels, and commercial/industrial
 38 parcels.

39 ~~(1) Vacant parcels shall include all parcels that are~~
 40 ~~essentially undeveloped and are usually classified by the~~
 41 ~~property appraiser as use code types "0000," "0004," "1000,"~~
 42 ~~"4000," "9800," "9900," and "5000" through "7000." The maximum~~
 43 ~~annual assessment for these parcels shall be:~~

44 ~~(a) Vacant platted lots (use code 0000) or unbuilt~~
 45 ~~condominia (use code 0004) \$4 per lot or condominium.~~

46 ~~(b) Unsubdivided acreage (use codes 5000 through 7000 and~~
 47 ~~9800, 9900, and 9901) \$2 per acre or fraction thereof, except~~
 48 ~~that not more than \$250 may be assessed against any one parcel.~~

49 ~~(c) Vacant commercial and industrial parcels, per lot or~~
 50 ~~parcel (use codes 1000 and 4000) \$4 per lot or parcel.~~

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 52 ~~Whenever a residential unit is located on a parcel defined~~
 53 ~~herein as vacant, the residential plot shall be considered as~~
 54 ~~one lot or one acre, with the balance of the parcel being~~
 55 ~~assessed as vacant land in accordance with the schedule herein.~~
 56 ~~Whenever an agricultural or commercial building or structure is~~
 57 ~~located on a parcel defined herein as vacant, the building or~~
 58 ~~structure shall be assessed in accordance with the schedule of~~
 59 ~~commercial/industrial assessments.~~



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60 ~~(2) Residential parcels include all parcels that are~~
61 ~~developed for residential purposes and are usually classified by~~
62 ~~the property appraiser as use code types "0100" through "0800,"~~
63 ~~"0801," "0803," and "2802." All residential parcels shall be~~
64 ~~assessed by the number and size of dwelling units per parcel.~~
65 ~~Surcharges may be assigned by the district for dwelling units~~
66 ~~located on the third or higher floors. The maximum annual~~
67 ~~assessment for these parcels shall be:~~

68 ~~(a) Single family residential (use code 0100) shall be~~
69 ~~assessed per dwelling unit. The base assessment for all~~
70 ~~dwellings may not exceed \$60 for the first 1,000 square feet.~~
71 ~~Each square foot above 1,000 square feet shall be assessed at a~~
72 ~~rate not to exceed \$0.04 per square foot.~~

73 ~~(b) Condominia residential (use code 0400) shall be~~
74 ~~assessed \$90 per dwelling unit.~~

75 ~~(c) Mobile homes (use codes 0200 or 0204) shall be~~
76 ~~assessed \$80 per dwelling unit.~~

77 ~~(d) Multifamily residential (use codes 0300 and 0800),~~
78 ~~cooperatives (use code 0500), retirement homes (use code 0600),~~
79 ~~and miscellaneous residential uses (use code 0700) shall be~~
80 ~~assessed \$90 per dwelling unit or, in the case of group~~
81 ~~quarters, per bedroom.~~

82 ~~(e) Mobile home or travel trailer parks (use code 2802)~~
83 ~~shall be assessed \$80 per dwelling unit or available rental~~
84 ~~space as applicable.~~

85 ~~(f) Any other residential unit, including, but not limited~~
86 ~~to, the residential portions of mixed uses (use code 1200),~~
87 ~~shall be assessed \$90 per dwelling unit.~~

88 ~~(3)(a) Commercial/industrial parcels shall include all~~
89 ~~other developed parcels that are not included in the residential~~



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90 ~~category as defined above. All commercial/industrial parcels~~
 91 ~~shall be assessed on a square footage basis for all buildings~~
 92 ~~and structures in accordance with the following schedule and~~
 93 ~~hazard classification. The district may or may not vary the~~
 94 ~~assessment by hazard classifications as set forth herein.~~

95 ~~(b) The base assessment for all buildings and structures~~
 96 ~~shall be \$200 for the first 1,000 square feet on a parcel. The~~
 97 ~~schedule for all square footage above 1,000 square feet is as~~
 98 ~~follows. However, the district may grant an improved hazard~~
 99 ~~rating to all or part of the buildings and structures if they~~
 100 ~~are equipped with complete internal fire suppression facilities.~~

Category	Use Codes	Square Foot Assessment
Mercantile (M)	1100, 1200, 1300, 1400, 1500, 1600, 1604, 2900	\$0.0525 per sq. ft.
Business (B)	1700, 1704, 1800, 1900, 1904, 2200, 2300, 2400, 2500, 2600, 3000, 3600	\$0.0525 per sq. ft.
Assembly (A)	2100, 3100, 3200, 3300, 3400, 3500, 3700, 3800, 3900, 7600, 7700, 7900	\$0.0675 per sq. ft.
Factory/ Industrial (F)	4100, 4104, 4400, 4500, 4600, 4700, 9100	\$0.0900 per sq. ft.
Storage (S)	2000, 2700, 2800, 4900	\$0.0900 per sq. ft.
Hazardous (H)	4200, 4300, 4800, 4804	\$0.1050 per sq. ft.



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~~Institutional (I) 7000, 7100, 7200, 7300,
7400, 7800, 8400, 8500,
9200 \$0.0600 per sq. ft.~~

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~~(c) Whenever a parcel is used for multiple hazard
classifications, the district may vary the assessment in
accordance with actual categories.~~

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~~(d) The board of commissioners shall have the authority to
further define these use code numbers subject to information
received from the property appraiser's office.~~

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~~(e) Whenever one industrial complex under single ownership
has more than 2.5 million square feet of structures on a site of
contiguous parcels or a site of parcels that would be contiguous
except that they are dissected by one or more transportation
rights-of-way, the maximum fire tax assessment may not exceed
one-half of the adopted fire tax rate for that tax year for
factory industrial use. Such rate shall be applied to all
structural square footage in the complex regardless of actual
use or use classification.~~

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Section 7. Impact fees.--

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(1)(a) It is hereby found and determined that the district
is located in one of the fastest growing areas of Manatee
County, which is itself experiencing one of the highest growth
rates in the nation. New construction and resulting population
growth have placed a strain upon the capabilities of the
district to continue providing the high level of professional
fire protection and emergency service for which the residents of
the district pay and which they deserve.

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(b) It is hereby declared that the cost of new facilities
for fire protection and emergency service should be borne by new



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135 users of the district services to the extent new construction
136 requires new facilities, but only to that extent. It is the
137 legislative intent of this section to transfer to the new users
138 of the district's fire protection and emergency services a fair
139 share of the costs that new users impose on the district for new
140 facilities.

141 (c) It is hereby declared that the amount of the impact
142 fees provided for in this section are just, reasonable, and
143 equitable.

144 (d) On September 10, 2002, the district's electors
145 approved a referendum authorizing the district to increase
146 impact fees on new construction.

147 (2) No person may issue or obtain a building permit for
148 new residential dwelling units or new commercial or industrial
149 structures within the district, or issue or obtain construction
150 plan approval for new mobile home or recreational or travel
151 trailer park developments located within the district, until the
152 developer thereof has paid the applicable impact fee to the
153 district, according to a schedule determined annually by the
154 board in accordance with chapter 191, Florida Statutes, as
155 amended from time to time. The maximum impact fee shall not
156 exceed the following as follows: each new residential dwelling
157 unit, \$1,000 ~~\$150~~; new commercial or industrial structures,
158 \$1,500 ~~\$310~~ up to 5,000 square feet, and \$1,500 ~~\$310~~ plus \$0.50
159 ~~\$0.08~~ per square foot above 5,000 square feet for structures
160 5,000 square feet or over; new recreational or travel trailer
161 park developments, \$300 ~~\$40~~ per lot or permitted space.

162 (3) The impact fees collected by the district pursuant to
163 this section shall be kept as a separate fund from other
164 revenues of the district and shall be used exclusively for the



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165 acquisition, purchase, or construction of new facilities or
166 portions thereof required to provide fire protection and
167 emergency service to new construction. "New facilities" means
168 land, buildings, and capital equipment, including, but not
169 limited to, fire and emergency vehicles and radio-telemetry
170 equipment. The fees may not be used for the acquisition,
171 purchase, or construction of facilities which must be obtained
172 in any event, regardless of growth within the district. The
173 board of fire commissioners shall maintain adequate records to
174 ensure that impact fees are expended only for permissible new
175 facilities.

176 Section 8. Other district powers, functions, and
177 duties.--In addition to any powers set forth in this act, the
178 district shall hold all powers, functions, and duties set forth
179 in chapters 189, 191, and 197, Florida Statutes, as they may be
180 amended from time to time, including, but not limited to, ad
181 valorem taxation, bond issuance, other revenue-raising
182 capabilities, budget preparation and approval, liens and
183 foreclosure of liens, use of tax deeds and tax certificates as
184 appropriate for non-ad valorem assessments, and contractual
185 agreements. The district may be financed by any method
186 established in this act, chapter 189, Florida Statutes, or
187 chapter 191, Florida Statutes, or any other applicable general
188 or special law, as they may be amended from time to time. The
189 district shall also have the authority to levy an ad valorem
190 millage not to exceed 3.75 mills annually pursuant to referendum
191 approval of the district's electors on September 10, 2002, as
192 authorized by section 191.009(1), Florida Statutes.

193 Section 2. This act shall take effect upon becoming a law.