

## RESOLUTION NO. 2026-01 (8%)

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE PARRISH FIRE DISTRICT ADOPTING FIRE ASSESSMENT RATES FOR 2026/2027, AUTHORIZING REVIEW OF THE FIRE ASSESSMENT ROLL, DESIGNATING AN INDIVIDUAL TO REVIEW AND TRANSMIT FIRE ASSESSMENT ROLL TO THE MANATEE COUNTY PROPERTY APPRAISER; AND ESTABLISHING AN EFFECTIVE DATE.

**WHEREAS**, the Parrish Fire District, is a tax supported special purpose district authorized under the provisions of Florida Statue Chapter 191 and Chapter 2004-400 and is empowered by the Florida Legislature to charge a fire assessment on all taxable real property; and,

**WHEREAS**, the Board of Fire Commissioners held a properly advertised public hearing on April 28, 2026, in accordance with Chapter 2004-400 F.S. and,

**WHEREAS**, the provisions of Chapter 2004-400 F.S., as amended, require that the Board of Fire Commissioners adopt by resolution the fire assessment rates to be charged to each category of taxable real property; and,

**WHEREAS**, the rates to be charged can exceed the maximum amounts as set forth within the enabling legislation, as allowed by Chapter 191;

**WHEREAS**, certain properties are given total exemptions to ad valorem taxes by the Manatee County Property Appraiser's Office and shall also be given total exemption from non-ad valorem assessments by the Parrish Fire District,

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Fire Commissioners of Parrish Fire District that the special fire assessment within Parrish Fire District for the 2026-2027 tax year shall be as follows:

NOTE: A 20% Improved Hazard Rating will be granted to residential/Condominia buildings and structures under 10,000 S.F. equipped with complete internal fire suppression facilities (fire alarm and sprinkler system) as follows:

| CATEGORY                                                                                                                                          | RATE                 | INCENTIVE RATE |
|---------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|----------------|
| <b><u>Residential:</u></b>                                                                                                                        |                      |                |
| <u>Vacant Platted Lot</u> – 0000,0001,0002,0003,0008,0040,0041, 0050,0055,& 9908 (assessed as platted lot or un-subdivided acreage as applicable) | 20.03                |                |
| <u>Vacant UnPlatted less than 10 acres</u> – 0010, 0725, & 0730; more than 10 acres - (per acre)                                                  | 7.00                 |                |
| <u>Single Family Residential/Condominia/Apartments -</u><br>0100, 0101, 0108, 0164, 0300, 0301, 0302, 0400, 0408, 0409, 0410 & 0464               | 388.93               | 311.14         |
| First & Second Floor (per unit)                                                                                                                   | 388.93               | 311.14         |
| Third Floor (per unit) FL3                                                                                                                        | 463.00               | 370.40         |
| Fourth Floor (per unit)                                                                                                                           | 537.08               | 429.67         |
| Fifth Floor (per unit)                                                                                                                            | 611.17               | 488.94         |
| Sixth Floor and above (per unit)                                                                                                                  | 685.26               | 548.21         |
| <u>Single Family Residential/Condominia/mobile home on acreage</u><br>0105, & 0210                                                                | 7.00 acre<br>+388.93 |                |

| <b>CATEGORY</b>                                                                                                                  | <b>RATE</b>         | <b>INCENTIVE RATE</b> |
|----------------------------------------------------------------------------------------------------------------------------------|---------------------|-----------------------|
| <u>Multi-Family Residential</u> – 0110, 0600, 0700,0800, 0801, 0803, 0805, & 0864                                                | 388.93<br>7.00 acre | 311.14                |
| <u>Mobile Homes/Lots</u> – 0201, 0202, 0203, 0264, 0411, 0412, 0413, 0501, 0502, & 0503                                          | 388.93<br>7.00 acre |                       |
| Mobile Homes Parks – 2802                                                                                                        | 388.93              |                       |
| <u>Travel Trailer Parks/RV</u> (per space) – 0720, 2805,3600 & (mixed use)                                                       | 39.71<br>7.00 acre  |                       |
| <u>Out Buildings</u>                                                                                                             | 40.09               |                       |
| <b><u>Commercial/Industrial:</u></b>                                                                                             |                     |                       |
| Vacant Common Area – 1033, 1040, 1041                                                                                            | 7.00                |                       |
| <u>Vacant Platted Lot</u> – 1000, 1001, 1004, 4000, 4001 & 7000 (assessed as platted lot or un-subdivided acreage as applicable) | 20.03               |                       |
| <u>Golf Courses &amp; Driving Ranges</u> - 3800                                                                                  | 7.00                |                       |
| <u>Golf Course Support Facilities</u> – 3810                                                                                     | 7.00                |                       |

**Commercial /Industrial**

The base assessment for all commercial and Industrial buildings and structures shall be \$388.93 for the first 1000 square feet on a parcel. The schedule for above 1000 square feet are as follows below:

**Commercial/Industrial**

A 20% Improved Hazard Rating will be granted to buildings and structures under 10,000 S.F. equipped with complete internal fire suppression facilities (fire alarm and sprinkler system). Base assessment shall be \$311.14 for the first 1000 square feet on a parcel.

Note: A parcel utilized for multiple hazard classifications may vary the assessment in accordance with actual categories.

| <u>Category</u>                                                                                                                                        | <u>Use Code(s)</u> | <u>Over 1000 S.F. Assessment:</u> |                                  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-----------------------------------|----------------------------------|
|                                                                                                                                                        |                    | <u>S.F. assessment</u>            | <u>Incentive S.F. assessment</u> |
| <u>Mercantile</u> – 0710, 1100, 1101, 1102, 1103, 1104, 1105, 1110,1114, 1200, 1205, 1230, 1233, 1240, 1264, 1300, 1400, 1500, 1600,1604, & 2900       |                    | 0.289                             | 0.214                            |
| <u>Business</u> – 1700, 1704, 1710, 1800, 1900, 1904, 1910, 2200, 2300, 2500, 2600, 2700, 2710, 2720, 2730, 2740, 2750, 3000, 3901, 3902, 3903, & 3910 |                    | 0.289                             | 0.214                            |
| <u>Assembly</u> – 2100, 3100, 3200, 3300, 3400, 3410, 3500, 3510, 3700, 7600, 7601, 7602, 7700, & 7900                                                 |                    | 0.289                             | 0.214                            |
| <u>Factory/Industrial</u> – 4100, 4104, 4400, 4500, 4600 & 9100                                                                                        |                    | 0.289                             | 0.214                            |
| <u>Storage</u> – 2000, 2003, 2005, 2010, 2800, 4801, 4803, 4804, 4805, & 4900                                                                          |                    | 0.289                             | 0.214                            |
| <u>Hazardous</u> – 4200, 4300, 4700, 4800, 4810, & 9200                                                                                                |                    | 0.289                             | 0.214                            |
| <u>Institutional</u> – 7200, 7210, 7300, 7400, 7500, & 7800                                                                                            |                    | 0.289                             | 0.214                            |

**Acreage/Agricultural:**

|                                                                                                                                               |                    |
|-----------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| Per acre with total not to exceed \$1,701.00 on any one parcel.                                                                               | <b><u>RATE</u></b> |
| Un-Subdivided AG / Improved / Single Family Residential<br>On acreage – 5000                                                                  | 388.93<br>+7.00    |
| <u>Un-subdivided Acreage/Improved</u> – 5010, 5020, 5030, 5100,<br>5350, 5600, 6000, 6600, 6610, 6700, 6900, 9600, 9700, 9900,<br>9902 & 9908 | 7.00               |
| Solar Fields – 5040, & 9901                                                                                                                   | 140.50<br>per Acre |

**CATEGORY**

**RATE**

**No Assessments**

The following parcels are hereby not levied a non-ad valorem fire assessment:

|                                                                                             |      |
|---------------------------------------------------------------------------------------------|------|
| Vacant Unusable Tract – 0009, 0900, 0901, 0910, 0938, 0940,<br>0941, 1009, & 9909           | 0.00 |
| Mobile Home Attachments – 2832                                                              | 0.00 |
| Churches & Parsonages – 7100 & 7101                                                         | 0.00 |
| Forest, Parks, Recreation Area – 8082 & 8200                                                | 0.00 |
| Public Schools, Colleges, Hospitals – 8083, 8084, 8085, 8300,<br>8400, & 8500               | 0.00 |
| County, State, federal, Municipal – 8086, 8087, 8088, 8089,<br>8600, 8700, 8800, 8900, 8901 | 0.00 |
| Military – 8081 & 8100                                                                      | 0.00 |
| Acreage Improved for Condo - 9902                                                           | 0.00 |
| Railroads – 9800                                                                            | 0.00 |
| Subsurface Rights & Rights-of-way – 9300, 9400 & 9401                                       | 0.00 |
| Rivers, Lakes, & Submerged Lands – 9500 & 9501                                              | 0.00 |
| Government Owned Land – 9000 & 9002                                                         | 0.00 |

Properties given total exemptions to ad valorem taxes by Manatee County Property Appraiser's Office shall also be given a total exemption from non-ad valorem assessments by Parrish Fire District.

**BE IT FURTHER RESOLVED**, the Board of Fire Commissioners hereby authorize Stacey S. Bailey, Chief, or his designee, to review the fire assessment roll and note any corrections and or adjustments to the fire assessment roll against each parcel of property within the District. Such authorization includes the authority to transmit the fire assessment roll, including corrections and adjustments, to the Manatee County Property Appraiser for the purpose of placing it on the tax roll.

ADOPTED by the Parrish Fire District Board of Commissioners, meeting in regular session this 28<sup>th</sup> day of April 2026.

  
Kevin L. Webb, Vice Chairman

ATTEST:

  
John Z. Griesi, Secretary