**RESOLUTION 2026-03**
**CEDAR HAMMOCK FIRE CONTROL DISTRICT**

**FINAL 2026-2027 NON-AD VALOREM FIRE ASSESSMENT RATE SCHEDULE**

**A RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS OF THE CEDAR HAMMOCK FIRE CONTROL DISTRICT OF MANATEE COUNTY, FLORIDA, TO IMPOSE NON-AD VALOREM ASSESSMENTS FOR FISCAL YEAR 2026-2027; AUTHORIZING REVIEW OF THE FIRE ASSESSMENT ROLL; DESIGNATING INDIVIDUAL(S) TO REVIEW AND TRANSMIT FIRE ASSESSMENT ROLL TO THE MANATEE COUNTY PROPERTY APPRAISER; PROVIDING FOR AN APPEAL PROCESS; AND ESTABLISHING AN EFFECTIVE DATE.**

**WHEREAS,** the Cedar Hammock Fire Control District ("District") is a special purpose fire district authorized under the provisions of Chapter 189 and 191, Florida Statutes (Fla. Stat.), and established under Chapter 57-1546, Laws of Florida and recodified and amended by Chapters 2000-391, 2005-297, 2007-283, 2015-197, and 2022-242, Laws of Florida (Collectively referred to as the "Enabling Legislation"), to levy special non-ad valorem assessments for fire and rescue services and establish a schedule of maximum special assessments above which non-ad valorem fire assessments for the District may not exceed; and

**WHEREAS,** the District is authorized to utilize a uniform method of collecting its authorized non-ad valorem fire assessments and the Board of Fire Commissioners for the District, in accordance with the provisions of Section 197.3632, Fla. Stat., and the District has elected to utilize the uniform method; and

**WHEREAS,** the Board of Fire Commissioners for the District, on behalf of the District, held a properly advertised public hearing on May 21, 2026, in accordance with applicable law including the provisions contained within the District's Special Act; and

**WHEREAS,** applicable Florida law requires that the District's Board of Fire Commissioners adopt by resolution the non-ad valorem fire assessment rates to be charged to each category of taxable real property prior to June 1 of the tax year for which the assessment is to be levied; and,

**WHEREAS,** Section 191.009 (2), Fla. Stat., provides that non-ad valorem assessment rates set by the District's Board of Fire Commissioners may exceed the maximum rates established by the previous year's resolution in an amount not to exceed the average annual growth rate in Florida personal income over the previous five years; and,

**WHEREAS,** the District previously adopted Resolution 2014-04 and determined the average annual growth rate in Florida personal income over the previous five years should be determined by using growth rate data provided by the United States Department of Commerce's Bureau of Economic Analysis ("BEA"); and

**WHEREAS,** the use of the BEA as the standard for determining the average annual personal income growth rate in Florida is also utilized by the majority of the other independent fire districts within Manatee County; and

**WHEREAS,** at the May 21, 2026, public hearing, District Staff presented evidence and testimony to the Board of Fire Commissioners that the BEA data indicated that the average annual growth rate in Florida personal income over the previous five (5) years is 8%; and

**WHEREAS**, at that same public hearing, District Staff applied the 8% personal income growth rate to the previous year's special assessment rates to develop the proposed Fiscal Year 2026-2027 assessment rate schedule, attached as "Exhibit 1" to this Resolution; and

**WHEREAS,** based upon the presentation of District Staff and the authority provided for in applicable Florida law, the Board of Fire Commissioners hereby adopts the BEA standard for personal income growth rate increase and its application to the previous year's assessment rates to determine the applicable assessment rates for Fiscal Year 2026-2027; and

**WHEREAS,** while the District generally relies on the codes assigned by the county property appraiser for apportionment of the fire assessment each year, the usage code assigned to a given parcel may not accurately reflect the actual and current use of the parcel due to various factors, which may include but are not limited to: changes in property use not yet reflected in the property appraiser's parcel database, development of new codes or refinement of the coding system at the state level not yet present at the local level or vice versa, changes to use codes referenced in Chapter 2025-197, Laws of Florida (and Resolution 2014-07) resulting in prior use codes becoming obsolete or superseded by FDOR or the county property appraiser, parcel splits or combinations, administrative oversight, or clerical errors in assignment of the codes; and any such factors may potentially result in parcels being assessed disproportionately relative to the special benefit conveyed by the District's fire services and facilities; and

**WHEREAS,** the District's fire assessment policy has been and remains that individual parcels shall be assessed annually according to actual use of the property; and

**WHEREAS**, the District's policy is to assess all real property within the District that benefits from the District's services, unless such properties are statutorily exempt or immune from such assessments, including previously unassessed property located within the District's jurisdiction that were erroneously omitted from the assessment rolls.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Fire Commissioners of Cedar Hammock Fire Control District that the following rates for non-ad valorem fire assessment charges within Cedar Hammock Fire Control District for the 2026-2027 tax year be as follows:

**SECTION 1: RECITALS.** The Board of Fire Commissioners of the Cedar Hammock Fire Control District hereby find that the recitals set forth above are true and correct and are hereby adopted fully by reference, and that the contents of this Resolution and its Exhibits are in accordance with the statutory requirements of Sections 191.011 and 197.3632, Fla. Stat. and applicable Florida Law.

**SECTION 2: ASSESSMENT RATE SCHEDULE:** The 2026-2027 Non-Ad Valorem Fire Assessment Rate Schedule attached as "Exhibit 1" to this Resolution is hereby approved and adopted fully by reference. A public hearing shall be scheduled on the District's adoption of a final non-ad valorem assessment schedule and assessment roll for **July 16, 2026, at 6:00 P.M. at the District's Station #1, 5200 26th Street West, Bradenton FL 34207.** Such hearing shall provide any District property owners subject to the District's non ad valorem assessment to appear before the Board to be heard on matters relating to the District's assessments including the amount to be assessed against each property in compliance with the Chapters 191 and 197, Florida Statutes.

**SECTION 3. ADMINISTRATION.** The Board of Fire Commissioners hereby authorizes the Fire Chief, or his designee, to review the non-ad valorem fire assessment roll prepared for Fiscal Year 2026-2027 and beyond and note any corrections and or adjustments to such assessment roll against each parcel of real property within the District. Such corrections or adjustments may include those necessary to ensure that the assessment imposed against each parcel reflects the actual usage of the parcel, which adjustments shall be made using best available data prior to adoption of the resolution approving the assessment roll each fiscal year (such as property appraiser information, aerial images, site inspection or data deemed reliable by District staff or consultants). The authorization granted hereunder includes the authority to transmit the assessment roll, including corrections and adjustments, to the Manatee County Property Appraiser for the purpose of placing the assessment on the annual property tax bill.

**SECTION 4. APPEAL.** The adoption of the final assessment resolution, shall be the final adjudication of the issues presented (including, but not limited to, the methodology, the rate of the assessment, the property's use classification, the maximum annual assessment of each parcel, the adoption of the assessment roll and the levy and lien of the assessments), unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of the Fire Commission Board's adoption of the final assessment resolution. The assessments for each fiscal year shall be established upon adoption of the annual assessment resolution. If the assessments are to be collected pursuant to the Uniform Assessment Collection Act, the assessment roll, as approved by the annual assessment resolution, shall be certified to the tax collector. Failure to make a timely appeal as provided for in this Resolution shall waive a property owner's right to further review.

**SECTION 5. EFFECTIVE DATE.** This Resolution shall become effective immediately upon adoption by the Board of Fire Commissioners.

**ADOPTED** by the Cedar Hammock Fire Control District Board of Commissioners, meeting in regular session this 16th day of July 2026.

J. Stephen Litschauer, Chairman

**ATTEST:**

Beth L. Byron-Reasoner,
Secretary/Commissioner

Marnie E. Matarese, Vice Chairman

John H. Stevens, Commissioner

William M. Espy, Commissioner

# EXHIBIT 1

## FISCAL YEAR 2026-2027 ASSESSMENT RATE SCHEDULE (NON-AD VALOREM)

| Category | Use Codes | | Rates | |
|---|---|---|---|---|
| **Residential** | | | | |
| Vacant Platted Lot | 0000, 0001, 0002, 0008, 0040, 0041, 0055, 0725 | | $22.22 | Per Lot |
| Vacant Platted Lot more than 10 acres | 9908 | | $22.22 | Per Acre |
| Vacant Unplatted Parcel less than 10 acres | 0010 | | $22.22 | Per Acre |
| | | | $0.00 | |
| Single Family Residential | 0100, 0101, 0108, 0164, 2005 | | $315.37 | Per Unit |

The base assessment for all residential buildings and structures shall be $315.37 for the first 1000 square feet in the dwelling unit. The schedule for all square footage above 1000 square feet is $0.000 per square foot.

Residential Condominia 0400, 0408, 0409, 0410, 0464, 2010

Shall be assessed per dwelling unit as follows:

| | | | | |
|---|---|---|---|---|
| 0400 | 1. | Units located on the first and second floors | $315.37 | Per Dwelling Unit |
| 0400 | 2. | Units located on the third floor | $315.37 | Per Dwelling Unit |
| 0400 | 3. | Units located on the fourth floor | $363.30 | Per Dwelling Unit |
| 0400 | 4. | Units located on the fifth floor | $363.30 | Per Dwelling Unit |
| 0400 | 5. | Units located on the sixth floor and above | $389.90 | Per Dwelling Unit |

Multi-Family Residential 0110, 0300, 0301, 302, 0600, 0700, 0710, 0800, 0801, 0803, 0805, 0864, 3910

Shall be assessed as follows:

| | | | | |
|---|---|---|---|---|
| 0300 | 1. | Units located on the first and second floors | $315.37 | Per Dwelling Unit |
| 0300 | 2. | Units located on the third floor | $315.37 | Per Dwelling Unit |
| 0300 | 3. | Units located on the fourth floor | $363.30 | Per Dwelling Unit |
| 0300 | 4. | Units located on the fifth floor | $363.30 | Per Dwelling Unit |
| 0300 | 5. | Units located on the sixth floor and above | $389.90 | Per Dwelling Unit |

| | | | |
|---|---|---|---|
| Mobile Homes | 0003, 0050, 0201, 0202, 0203, 0264, 0411, 0412, 0413, 0501, 0502, 0503 | $315.37 | Per Unit |
| Mobile Home Parks | 2802 | $315.37 | Per Unit |
| Travel Trailers & Travel Trailer Spaces (as determined by override) | | $210.42 | Per Unit |
| Recreational Vehicle (RV) Parks | 2805 | $315.37 | Per Unit |

| | | | |
|---|---|---|---|
| Residential portion of mixed use (as determined by override) | 1205 | $210.42 | Per Unit |
| Any other Residential Unit | | $315.37 | Per Unit |

Residential Common Areas 0900, 0901, 0910
Common elements of a residential subdivision, as determined by the Property Appraiser, that are utilized exclusively for the benefit of the lot owners within the subdivision, regardless of ownership, shall have the non-ad valorem prorated and included in the assessment of all the lots within the residential subdivision pursuant to §193.0235, Florida Statutes. The assessment of the common elements of a residential subdivision shall be determined by the size of the lot and/or the size and type of buildings and structures pursuant to this assessment schedule. Residential common area parcels less than 10 acres and parcels with buildings and structures less than 1,000 square feet shall be assessed $0.00.

| **Category** | **Use Codes** | **Rates** | |
|---|---|---|---|
| **Commercial/Industrial** | | | |
| *Vacant Platted Lot | 1000, 1001, 1004, 1033, 1040, 1041, 4000<br>4001, 7000 | $22.22 | Per Lot |
| *Golf Courses and Driving Ranges (as determined by override) | 3800 | $22.22 | Per Acre |

Commercial/Industrial Common Areas 1230, 1233 & 1240
Common elements of a commercial/industrial subdivision, as determined by the Property Appraiser, shall be determined by the size of the lot and/or the size and type of buildings and structures pursuant to this assessment schedule. Commercia common area parcels less than 10 acres and parcels with buildings and structures less than 1,000 square feet of common area under roof shall be assessed $0.00.

***(except that not more than $2,000.00 shall be assessed against any one parcel)***

Commercial/Industrial $555.57
The base assessment for all commercial and industrial buildings and structures shall be $555.57 for the first 1000 square feet on a parcel. The total square foot figure in the case of multi-floor/multi-story buildings and structures is the sum total of the square feet per floor. The schedule for all square footage above 1000 square feet is as follows:

| | | | |
|---|---|---|---|
| Mercantile | 1100, 1101, 1102, 1103, 1104, 1105, 1110, 1114, 1200, 1205, 1264, 1300, 1400, 1500, 1600, 1604, 2900 | $0.1816 | Per Sq.Ft. |
| Business | 1700, 1704, 1710, 1800, 1900, 1910, 1904, 2200, 2300, 2500, 2600, 3000 | $0.2883 | Per Sq.Ft. |
| Assembly | 2100, 3100, 3200, 3300, 3400, 3410, 3500, 3510, 3700, 3901, 3902, 3903, 7600, 7601, 7602, 7700, 7900 | $0.2231 | Per Sq.Ft. |
| Factory/Industrial | 4100, 4104, 4400, 4500, 4600, 4700 & 9100 | $0.0864 | Per Sq.Ft. |

| | | | |
|---|---|---|---|
| Storage | 2000, 2003, 2700, 2710, 2720, 2730, 2740, 2750, 2800, 3810, 4801, 4803, 4804, 4805, 4810, 4900 | $0.2796 | Per Sq.Ft. |
| Hazardous (H) | 4200, 4300, 4800 | $0.3780 | Per Sq.Ft. |
| Institutional (I) | 7200, 7210, 7300, 7400, 7500, 7800 | $0.1033 | Per Sq.Ft. |

| Category | Use Codes | Rates | |
|---|---|---|---|
| **Acreage/Agricultural** | | | |
| *Unsubdivided Acreage | 5000, 5010, 5100, 5350, 5600, 6000, 6600, 6610, 6700, 6900, 9200, 9600, 9700, 9900 | $22.22 | Per Acre |
| *Unsubdivided Acreage with Improvements | 9902 | $22.22 | Per Acre |

The base assessment for all buildings and structures on unsubdivided acreage shall be $555.57 for the first 1000 square feet on a parcel. The schedule for all square footage above 1000 square feet is $0.2852 per square foot.

***(except that not more than $2,000.00 shall be assessed against any one parcel)**

| Category | Use Codes | Rates |
|---|---|---|
| **Exempted** | | |

The following parcels are hereby exempted from the non-ad valorem fire assessment:

| | | |
|---|---|---|
| Vacant Unusable Tract | 0009, 1009, 9909 | $0.00 |
| Condominia Common Areas | 0940, 0941 | $0.00 |
| Churches & Parsonages | 7100, 7101 | $0.00 |
| Forest, Parks, Recreation Area | 8082, 8200 | $0.00 |
| Public Schools, Colleges, Hospitals | 8083, 8084, 8085, 8300, 8400, 8500 | $0.00 |
| County, State, Federal, Municipal, Airport | 8086, 8087, 8088, 8089, 8600, 8700, 8800, 8900,8901 | $0.00 |
| Military | 8081, 8100 | $0.00 |
| Railroads | 9800 | $0.00 |
| Subsurface Right & Rights-of-Way | 9300, 9400, 9401 | $0.00 |
| Submerged Land Boat Slips | 9501 | |
| Rivers, Lakes, &Submerged Lands | 9500 | $0.00 |
| Property Appraiser Exemption Codes | 2100 – Herma/Para/Quadriplegic | $0.00 |
| | 2200 – Total/Permanent Disabled Veteran | $0.00 |
| | 2205 – Surv. Spouse Vet T&P | $0.00 |

| | |
|---|---|
| 2500 – Confined to a Wheelchair | $0.00 |
| 2580 – Totally Blind | $0.00 |
| 3050 – Charter School | $0.00 |
| 3600 - Churches | $0.00 |
| 3700 - Parsonages | $0.00 |

Leasehold Interest, Government Owned (9000 & 9002) with or without buildings and structures are not exempt and shall be assessed according to the proper category of residential, commercial/ industrial or acreage/agriculture.