NAVARRE BEACH FIRE RESCUE DISTRICT

RESOLUTION NO. 0002-24

A RESOLUTION OF THE NAVARRE BEACH FIRE RESCUE DISTRICT OF SANTA ROSA COUNTY, FLORIDA, ADOPTING THE NON-AD VALOREM FIRE ASSESSMENT RATE SCHEDULE FOR THE NAVARRE BEACH FIRE RESCUE DISTRICT FOR FISCAL YEAR 2024-2025; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Navarre Beach Fire Rescue District (the "District") is an independent special purpose taxing district authorized under 189 and 191, Florida Statutes and the Navarre Beach Fire Rescue District Act (the "Act") to levy annually non-ad valorem assessments on all taxable real estate within the District's boundaries to provide funds for purposes of the District; and

WHEREAS, the District utilizes the uniform method of collecting its non-ad valorem assessments in accordance with 191.011 and 197.3632, Florida Statutes; and

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

WHEREAS, the Board has determined that the average annual growth rate in Florida personal income over the previous five years is 7.48% as based on the U.S. Department of Commerce's Bureau of Economic Analysis ("BEA"); and

WHEREAS, pursuant to applicable law and the Act, the District has applied the BEA's average annual growth rate in Florida's personal income over the previous five years to the non-ad valorem assessment rates provided for in this resolution for 2024-2025; and

WHEREAS, to the extent that it is discovered at any time that a conflict exists between the code assigned to an assessed property and the actual use of the property, the actual use shall control, and the subject property shall be assessed accordingly.

NOW, THEREFORE, IT IS HEREBY RESOLVED BY THE BOARD OF COMMISSIONERS OF THE NAVARRE BEACH FIRE RESCUE DISTRICT AS FOLLOWS:

Section 1. Recitals

The above recitals are true and correct and are incorporated herein.

Section 2. Assessment Rate Schedule.

The Board of Commissioners of the Navarre Beach Fire Rescue District hereby adopts the following non-ad valorem assessment rate schedule for fire assessment charges within the Navarre Beach Fire Rescue District for FY 2024-2025 as set forth in **Exhibit 1** attached hereto and incorporated.

Section 3. Administration

The Board authorizes the District Fire Chief to review the fire assessment roll and note any corrections and/or adjustments necessary to the fire assessment levy against each parcel of property within the District. The District Fire Chief is to transmit the fire assessment roll, including any corrections and/or adjustments to the Santa Rosa County Property Appraiser for purpose of placing such levy on the county tax roll.

Section 4. Effective Date.

This Resolution shall take effect immediately upon its passage.

THIS RESOLUTION was passed and adopted by the Board of Commissioners of the Navarre Beach Fire Rescue District at a duly noticed public meeting held on the 24th day of September 2024.

Navarre Beach Fire Rescue District

Keith Lang Chairman

Date

IN WITNESS WHEREOF, I have hereunto subscribed my name and have affixed the seal of this District on the date shown below.

Joan Fryt, Staff Assistant

Date

NAVARRE BEACH FIRE RESCUE DISTRICT RESOLUTION NO. 0002-24 Exhibit 1

FIRE ASSESSMENT RATE SCHEDULE

FY 2024-2025 FIRE ASSESSMENT FEES

(BASED ON THE U.S. DEPARTMENT OF COMMERCE'S BUREAU OF ECONOMIC ANALYSIS OF THE AVERAGE ANNUAL GROWTH RATE IN FLORIDA PERSONAL INCOME OVER THE PREVIOUS 5-YEARS.)

Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$537.40

Non-Residential Property Use Category	Rate Per Square Foot
Non-Residential	\$ 0.44

Land Property Use Category	
Vacant Land	\$ 67.71