

**NAVARRE BEACH FIRE RESCUE DISTRICT**

**RESOLUTION NO. 0002-26**

**A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE NAVARRE BEACH FIRE RESCUE DISTRICT; APPLYING THE DISTRICT'S ASSESSMENT METHODOLOGY TO PROPERTIES WITHIN THE DISTRICT; AUTHORIZING REVIEW OF THE FIRE AND RESCUE ASSESSMENT ROLL; DESIGNATING AN INDIVIDUAL TO REVIEW AND TRANSMIT FIRE ASSESSMENT ROLL TO THE SANTA ROSA COUNTY PROPERTY APPRAISER; AND ESTABLISHING 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 (Fla. Stat.) and the Navarre Beach Fire Rescue District Act, Chapter 2022-235, Laws of Florida (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's jurisdictional boundaries include that portion of Santa Rosa County including all of sections 36-2S-27, 31-2S-26, 32-2S-26, 33-2S-26 and 28-2S-26, and also including the southern half of the Navarre Beach Causeway; and

**WHEREAS**, since 2022 and pursuant to Chapter 2022-235, Laws of Florida, the District has assessed properties within the District pursuant to its annually adopted Fire Assessment Rate Schedule, most recently adopted in Resolution No. 0002-25, which sets forth special assessment rates based upon a property's zoning classification as: Residential, Non-Residential (referred to interchangeably in this Resolution as "Commercial"), or Vacant; and

**WHEREAS**, since there has been a continual rise in the vacation rental industry with homeowners renting single family residences to other individuals for remuneration; and

**WHEREAS**, the beaches within the District's jurisdictional boundaries have become a popular destination for vacation rentals of single family residential properties; and

**WHEREAS**, many of the single family zoned residential properties rent the residential structures on such a frequency that the rentals qualify as "transient public lodging establishments" (referred to as "TPLE" or "short term rental") under section 509.013, Fla. Stat., as amended, which defines a TPLE as "any unit, group of units, dwelling, building, or group of buildings within a single complex of buildings which is rented to guests more than three times in a calendar year for periods of less than 30 days or 1 calendar month, whichever is less, or which is advertised or held out to the public as a place regularly rented to guests"; and

**WHEREAS**, in recognition of the commercial enterprise associated with renting property, TPLEs are subject to state and local regulations to ensure that such operations are meeting minimum public life safety standards and are remitting appropriate taxes, licenses, and fees; and

**WHEREAS**, the Florida Department of Business and Professional Regulation (DBPR) requires that TPLEs register with DBPR; and

**WHEREAS**, Florida law requires that fire departments enforce the uniform fire safety standards applicable to all new, existing, and proposed structures, including TPLEs; and,

**WHEREAS**, there are increased life safety standards applicable to TPLEs set forth in Florida law (including but not limited to, Chapter 509, Fla. Stats. and related provisions of the Florida Administrative Code), that are not otherwise applicable to single family zoned residential structures that are not used for short term rentals; and,

**WHEREAS**, TPLEs require more District resources for inspection, enforcement, and responses than traditional residentially zoned properties that are not used as a short term rental; and

**WHEREAS**, the increased life safety inspection, enforcement, and response requirements for the District with respect to TPLEs are comparable to inspection, enforcement, and response requirements for commercially zoned properties and other residential property usages where actual use of the property is for revenue generating purposes (i.e., daycares and assisted living facilities); and

**WHEREAS**, in consideration of the foregoing, the Board of Fire Commissioners finds that TPLEs are provided a direct, special benefit from the District's services similar to Commercial (Non-Residential Property Use) zoned properties and other residential property usages where the actual use of the property is for revenue generation (i.e., daycares and assisted living facilities); and

**WHEREAS**, due to the direct, special benefit provided to TPLEs, the Board of Fire Commissioners finds that the application of the Commercial (Non-Residential Property Use) assessment rate to such TPLEs (i) avoids passing the additional costs associated with serving TPLEs to all other properties in the District, and (ii) fairly apportions the District's assessments amongst all benefiting properties; and

**WHEREAS**, without such application, the additional costs associated with serving TPLEs would be borne and subsidized by all other properties in the District, resulting in a violation of the proportionate share and fair apportionment requirements applicable to special assessments under Florida law; and

**WHEREAS**, the District utilizes the uniform method of collecting its non-ad valorem assessments in accordance with 191.011 and 197.3632, Fla. Stat.; and

**WHEREAS**, applicable Florida law requires that the District's Board of Fire Commissioners adopt by resolution the preliminary non-ad valorem 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**, while the District generally relies on the land use codes assigned by the Santa Rosa 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 resulting in prior use codes becoming obsolete or superseded by the Florida Department of Revenue or the county property appraiser, parcel splits or combinations, administrative oversight, or clerical errors in assignment of the codes; properties being used as a "transient public lodging establishment"; 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 assessment policy has been and remains that individual parcels shall be evaluated and assessed annually according to the property's land use categories and the actual use of the property; and

**WHEREAS**, the District's Board of Fire Commissioners finds that it is fair and reasonable that when residentially zoned properties are used as "TPLEs" as defined by Florida law, the District should apply and levy the same non-ad valorem assessment rate methodology to such properties as commercially zoned "TPLEs" based upon the actual use of the property within its jurisdiction; and

**WHEREAS**, in consideration of the foregoing, the Board of Fire Commissioners has determined to apply the Commercial (Non-Residential Property Use) assessment rate to all commercial or residentially classified properties that are operate as a TPLE; and

**WHEREAS**, the application of the District's Commercial (Non-Residential Property Use) assessment rate to residentially zoned properties (due to the use of such property as a TPLEs and other revenue generating actual residential property usages as mentioned above) shall not alter, amend or modify the general land use and zoning categories of the applicable local general purpose governments (county or cities) having jurisdiction over such properties, nor shall the application of the District's commercial rate schedule to such properties be deemed to authorize or prohibit any land use activities or uses regulated by the general purpose governments; and

**WHEREAS**, the application of the District's commercial assessment rate to residentially zoned properties used as a TPLEs and other revenue generating usages is being applied for District purposes only to properly apportion the fire, rescue, and emergency medical services assessments amongst the District's properties.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Fire Commissioners of Navarre Beach Fire Rescue District that the following rates for non-ad valorem fire assessment charges within Navarre Beach Fire Rescue District for Fiscal Year 2026-2027 be as follows:

**Section 1: Recitals.**

The Board of Fire Commissioners of the Navarre Beach Fire Rescue District hereby finds 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 Exhibit are in accordance with the statutory requirements of Sections 191.011 and 197.3632, Fla. Stat. and applicable Florida Law.

**Section 2: Preliminary Assessment Rate Schedule Adoption.**

The 2026-2027 Preliminary Non-Ad Valorem 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 assessment roll. Such hearing shall provide District property owners subject to the District's non ad valorem assessments an opportunity 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 Chapters 191 and 197, Florida Statutes.



**NAVARRE BEACH FIRE RESCUE DISTRICT**

**RESOLUTION NO. 0002-26**

**EXHIBIT 1**

**Navarre Beach Fire Rescue District  
2026-2027 Preliminary Non-Ad Valorem Assessment Rate Schedule**

Navarre Beach Fire Rescue District collects Non-Ad Valorem Assessments approved by the Board of Fire Commissioners at the rates listed below:

<b>Residential Property Use Category</b>	<b>Rate Per Dwelling Unit</b>
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Residential	\$537.40
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<b>Non-Residential Property Use Category</b>	<b>Rate Per Total Square Foot</b>
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Non-Residential (Commercial)	\$0.44/per square foot
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<b>Land Property Use Category</b>	<b>Rate</b>
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Vacant Land	\$67.71
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The District also collects Impact Fees on new residential or commercial structures as defined and approved by its Board of Fire Commissioners on February 14, 2023, in Resolution No. 0001-22 at the rates listed below:

- Residential Properties: \$500
- Commercial Properties: \$0.41/per square foot

**TPLE:** As provided in Board of Fire Commissioners Resolution No. 0002-26, transient public lodging establishments (TPLE) will be assessed the Non-Residential, Commercial Properties rate for all purposes, regardless of the location or zoning of the property which is registered as a TPLE within the District's jurisdiction.