

RESOLUTION NO. 24-03

A RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS OF THE HOLLEY-NAVARRE FIRE DISTRICT, NAVARRE FLORIDA, RELATING TO LEVYING THE ANNUAL NON-AD VALOREM ASSESSMENTS TO FUND FIRE RESCUE PROTECTION SERVICES; PROVIDING FOR AUTHORITY; PROVIDING FOR LEGISLATIVE FINDINGS; PROVIDING PURPOSE AND DEFINITIONS; PROVIDING FOR PROVISION AND FUNDING OF FIRE RESCUE SERVICES AND FINDING THAT CERTAIN REAL PROPERTY WILL BE SPECIALLY BENEFITTED BY THE SERVICES PROVIDED BY THE DISTRICT DURING THE FISCAL YEAR 2024-2025; PROVIDING THE NATURE OF PROPOSED SERVICES AND INCREASES IN SERVICES; PROVIDING FOR NECESSARY CAPITAL FACILITIES, EQUIPMENT AND PERSONNEL; CONFIRMING THE METHOD OF ASSESSING THE COSTS OF SERVICES AGAINST THE REAL PROPERTY THAT WILL BE SPECIALLY BENEFITTED THEREBY; PROVIDING THE COSTS OF FIRE AND RESCUE SERVICES ASSESSED COSTS; APPROVING AND ADOPTING THE FIRE AND RESCUE ASSESSMENT ROLL; APPROVING, IMPOSING, AND LEVYING NON AD-VALOREM ASSESSMENTS AND DETERMINATION OF FAIR APPORTIONMENT; PROVIDING FOR MANNER IN WHICH ASSESSMENTS ARE TO BE PAID; PROVIDING FOR EFFECT OF ADOPTION OF RESOLUTION; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Holley-Navarre Fire District (the “District”) was created by Chapter 80-603, Laws of Florida, which Charter became effective upon approval by a majority of the qualified electors of the proposed fire district participating in a referendum election held in November 1980, as an independent Fire District to provide fire and rescue services within the District; and

WHEREAS, the District’s Charter was recodified by the Florida Legislature pursuant to Chapter 2004-463, Laws of Florida, under the provisions of Chapter 191, *Florida Statutes*; and

WHEREAS, Section 191.011, *Florida Statutes*, authorizes the District to levy a non-ad valorem assessment on the lands and real estate benefited by its provision of fire protection services; and

WHEREAS, Section 5 of Chapter 2004-463, Laws of Florida, additionally authorizes the District to levy and enforce non-ad valorem assessments; and

WHEREAS, the services provided by the District provide special benefits to the real property and improvements situated within the geographic boundaries of the District by reducing fire insurance premiums, increasing the value of residential and business property, enhancing emergency response and fire suppression effectiveness; and

WHEREAS, each parcel of real property situated within the geographic boundaries of the District shares the special and unique benefits of the services provided by the District and should, therefore, be assessed a non-ad valorem assessment to defer the costs of such services in an apportionment consistent with such benefits; and

WHEREAS, the Board of Fire Commissioners of the District has previously levied non-ad valorem assessments on property situated within the District; and
WHEREAS, notice of a public hearing has been published and mailed to each property owner proposed to be assessed notifying such property owner of the opportunity to be heard; the proof of publication and an affidavit of mailing are attached hereto as Appendices A and B respectively; and

WHEREAS, a public hearing was duly held on August 26, 2024 and comments and objections of all interested persons have been heard and considered as required by Florida Statute.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF FIRE COMMISSIONERS OF THE HOLLEY-NAVARRE FIRE DISTRICT, NAVARRE, FLORIDA, as follows:

SECTION 1. AUTHORITY. This Resolution is adopted pursuant to the provisions of Chapter 2004-463 Laws of Florida, and Chapter 191, *Florida Statutes*.

SECTION 2. FINDINGS. The above legislative findings are true and correct and are hereby incorporated herein by reference.

SECTION 3. PURPOSE AND DEFINITIONS. This Resolution constitutes the Annual Rate Resolution by the Board of Fire Commissioners of the District for FY 2024-2025 to levy the annual non-ad valorem assessment pursuant to Chapter 191, *Florida Statutes*.

“*Assessed Property*” means any property situated within the District’s boundaries which is subject to the non-ad valorem assessments set forth in this Resolution.

“*Assessment(s)*” and /or “*Fire and Rescue Assessment(s)*” means the non-ad valorem assessment(s) set forth in this Resolution.

“*District*” means the Holley-Navarre Fire District, Navarre, Florida.

SECTION 4. PROVISION AND FUNDING OF FIRE RESCUE SERVICES. The District shall continue providing fire rescue services, facilities, and programs to the Assessed Property located within the geographic area of the District. All costs to provide such fire rescue services, facilities and equipment shall be funded from proceeds of the Assessments and such other revenues as are generated pursuant to §191.009, *Florida Statutes*. It is hereby ascertained, determined, and declared that each parcel of Assessed Property located within the geographic area of the District will be specially benefitted by the District’s provision of continued fire rescue services, enhanced and improved fire suppression and emergency response equipment, facilities, and programs in an amount not less than the Assessment imposed against such parcel pursuant to the schedule set forth herein and as set forth in the Fire and Rescue Assessment Roll.

SECTION 5. NATURE OF PROPOSED SERVICES AND INCREASES IN SERVICES. The proposed services are the continued provision of fire and rescue protection, suppression, and prevention services; increased firefighter positions; and emergency medical and rescue response

services, public education, and awareness services to reduce risk of injury and economic loss to the residents and businesses in the District.

SECTION 6. NECESSARY CAPITAL FACILITIES, EQUIPMENT AND PERSONNEL.

Capital facilities and equipment shall continue to be located at specified existing and proposed locations throughout the District's geographic boundaries, for the purposes of providing services on a District wide basis. Proposed future personnel increases shall be located throughout the District's geographic area, and shall provide services to all property throughout the District's geographic boundaries.

SECTION 7. ASSESSMENT METHODOLOGY. Assessment rates set forth herein have been calculated in accordance with the 2016 Government Services Group methodology update utilizing current data for the District as approved by the Fire Commissioners and in accordance with §191.009(2), *Florida Statutes*.

SECTION 8. FIRE AND RESCUE SERVICES ASSESSED COSTS. For the purpose of this FY 2024-2025 Annual Rate Resolution and the Fire and Rescue Assessment levied pursuant to this Resolution, the estimated Fire and Rescue Services Assessed Costs for the fiscal year ending September 30, 2025 is a total of \$3,844,696.00. The Fire and Rescue Services Assessed Costs and related expenses shall be funded through the imposition of Fire and Rescue Assessments against property located in the District in the manner set forth in §§191.011 & 197.3632, *Florida Statutes*, and other applicable provisions of law.

SECTION 9. APPROVAL AND ADOPTION OF THE FIRE AND RESCUE ASSESSMENT ROLL. The FY 2024-2025 Fire and Rescue Assessment Roll, which is currently on file in the Office of the Holley-Navarre Fire District and incorporated herein by reference, is hereby confirmed, approved, and adopted.

SECTION 10. APPROVAL, IMPOSITION AND LEVYING OF NON-AD-VALOREM ASSESSMENTS; DETERMINATION OF FAIR APPORTIONMENTS.

- (A) The following non-ad valorem assessment rates for fire rescue protection services, facilities, and programs are hereby approved, imposed, and levied within the geographic area of the District on all parcels of Assessed Property effective with the beginning of the District's FY 2024-2025:

FY 2024-2025 Fire and Rescue Assessment Rates

Residential Property Use Category	Rate Per Square Foot	Minimum Charge
Residential (min. 2,300 sq. ft.)	\$0.0656	\$150.79
Non-Residential Property Use Categories	Rate Per Square Foot	Minimum Charge
Non-Residential (min. 2,300 sq. ft.)	\$0.2181	\$501.58
Land Use Category	Rate Per Lot/Acre	Minimum Charge
Vacant Lot	\$35.3717	\$35.37
Unimproved Acres (min. 3 acres)	\$11.7906	\$35.37

*Estimated Gross Revenue: \$3,844,696.00

- (B) The maximum Fire and Rescue Assessment rates to be assessed and apportioned among the Assessed Property in future fiscal years without additional notice to the owners of the Assessed Property are hereby established as follows:

Maximum Fire and Rescue Assessment Rates for Future Fiscal Years

Residential Property Use Category	Rate Per Square Foot	Minimum Charge
Residential (min. 2,300 sq. ft.)	\$0.0746	\$171.58
Non-Residential Property Use Categories	Rate Per Square Foot	Minimum Charge
Non-Residential (min. 2,300 sq. ft.)	\$0.2484	\$571.32
Land Use Category	Rate Per Lot/Acre	Minimum Charge
Vacant Lot	\$40.29	\$40.29
Unimproved Acres (min. 3 acres)	\$13.43	\$40.29

- (C) The Board of Fire Commissioners of the District does hereby find, ascertain, and declare that the method of assessing the real property within the District, as set forth in this Resolution, is a fair method of apportioning the costs of providing fire rescue, fire protection and suppression, emergency services, facilities, and programs to property within the District.
- (D) Such Fire and Rescue Assessments shall constitute a lien upon the Assessed Property on which it is levied from the date of adoption of this FY 2024-2025 Annual Rate Resolution for the Holley-Navarre Fire District, Navarre, Florida equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until

paid. The lien for Fire and Rescue Assessments shall be deemed to be perfected upon adoption by the Board of this FY 2024-2025 Annual Rate Resolution. Upon perfection, the lien for such Fire and Rescue Assessments collected under the Uniform Assessment Collection Act shall attach to the property included on the roll as of the prior January 1, the lien date for ad valorem taxes. The Fire and Rescue Assessments imposed pursuant to this Resolution may, in subsequent years, be imposed by Annual Rate Resolution in accordance with §191.011, *Florida Statutes*, and other applicable provisions of law.

SECTION 11. MANNER IN WHICH ASSESSMENTS ARE TO BE PAID. Assessments are to be levied, collected, and paid annually in the manner currently existing and utilized by the District for collecting existing assessments through the Santa Rosa County Tax Collector's Office.

SECTION 12. EFFECT OF ADOPTION OF RESOLUTION. The adoption of this FY 2024-2025 Annual Rate Resolution shall be the final adjudication of the issues presented herein, (including, but not limited to the determination of special benefit and fair apportionment of the assessed property, the method of assessment, the adoption of the Fire and Rescue Assessment Roll, the Fire and Rescue Services Assessed Costs, and the levy and lien of such Fire and Rescue Assessments) unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within thirty (30) days from the date of this Resolution.

SECTION 13. SEVERABILITY. If any clause, section or other part of this Resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way shall affect the validity of the other provisions of this Resolution.

SECTION 14. EFFECTIVE DATE. This Resolution shall be in full force and effect immediately upon its adoption.

DULY PASSED AND ADOPTED BY THE BOARD OF FIRE COMMISSIONERS OF THE HOLLEY-NAVARRE FIRE CONTROL DISTRICT, NAVARRE FLORIDA, on this 24 day of August 2024.

ATTEST:

BOARD OF FIRE COMMISSIONERS OF
THE HOLLEY-NAVARRE FIRE
DISTRICT, NAVARRE, FLORIDA

By: Charles Cooper
Charles Cooper, Secretary/Treasurer

By: David R. Stone
David R. Stone, Chairman