RESOLUTION NO. 2024 – 1422
ENGLEWOOD, FLORIDA
FY2025 ANNUAL RATE RESOLUTION FOR THE ENGLEWOOD AREA FIRE CONTROL DISTRICT

ADOPTED: September 10, 2024

RESOLUTION NO. 2024-1422

FY2025 ANNUAL RATE RESOLUTION FOR THE ENGLEWOOD AREA FIRE CONTROL DISTRICT

A RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS OF THE ENGLEWOOD AREA FIRE CONTROL DISTRICT. ENGLEWOOD, FLORIDA, RELATING TO THE FUNDING OF FIRE AND RESCUE SERVICES BY THE ENGLEWOOD AREA FIRE CONTROL DISTRICT: PROVIDING THE COST OF FIRE RESCUE ASSESSED COSTS; FINDING THAT CERTAIN REAL PROPERTY WILL BE SPECIALLY BENEFITED BY THE SERVICES PROVIDED BY THE DISTRICT DURING THE FISCAL YEAR ENDING SEPTEMBER 30, 2025; CONFIRMING THE METHOD OF ASSESSING THE COST OF SERVICES AGAINST THE REAL PROPERTY THAT WILL BE SPECIALLY BENEFITED THEREBY; SPECIFYING AND IMPOSING FIRE AND RESCUE ASSESSMENTS AGAINST CERTAIN REAL PROPERTY WITHIN THE **ENGLEWOOD** AREA CONTROL DISTRICT: APPROVING THE FIRE AND RESCUE ASSESSMENT ROLL; PROVIDING FOR THE COLLECTION OF FIRE AND RESCUE ASSESSMENTS: AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Englewood Area Fire Control District (the District), a political subdivision of the State of Florida created pursuant to a special act, Chapter 2001-338, Laws of Florida, is the sole provider of fire protection and first response emergency medical services for the Englewood area of Charlotte and Sarasota Counties; and

WHEREAS, the imposition of a Fire and Rescue Assessment is an equitable and efficient method of allocating and apportioning the cost of the fire and rescue services among parcels of property located within the Englewood Area Fire Control District; and

WHEREAS, the District provides the described services by the levy and collection of non-ad valorem assessments on all property within the District that is benefited by District services; and

WHEREAS, the District's Board of Fire Commissioners has determined that the current assessment rates are inadequate to continue to provide the necessary services that provide benefits and enhanced value to real property within the District; and

WHEREAS, the District's Board of Fire Commissioners has determined that there has been a continual rise in the vacation rental industry, with homeowners renting single-family residences out to other individuals for remuneration and profit within the District; and

WHEREAS, the District's Board of Fire Commissioners finds that the areas within the District's jurisdictional boundaries have become a popular destination for vacation rentals of single-family residential properties, and many of the single-family residential properties are rented on such a frequency that the structure is considered a "transient public lodging establishment" under Florida law; and

WHEREAS, "transient public lodging establishments" are subject to state and local regulations to ensure that such facilities and operations meet minimum life safety standards, and they are also required to remit appropriate taxes, licenses, and fees when conducting such business operations; and

WHEREAS, the Florida Department of Business and Professional Regulation (DBPR) requires that transient public lodging establishments register with the agency; and

WHEREAS, Florida law requires that fire departments enforce the uniform fire safety standards applicable to all new, existing, and proposed structures, including transient public lodging establishments; and

WHEREAS, there are increased life safety Fire Code standards applicable to transient public lodging establishments set forth in Florida law (including but not limited to Florida Statutes and Florida's Administrative Code) that are not otherwise applicable to single-family residential structures when such structures are not used as transient public lodging establishments; and

WHEREAS, properties that are transient public lodging establishments require more District resources to inspect and enforce the Fire Code to ensure that such properties meet higher life safety standards than traditional single-family residential properties that are not used as transient public lodging establishment; and

WHEREAS, the District's Board of Fire Commissioners finds that the increased life safety inspection, enforcement, and emergency and fire responses by the District for transient public lodging establishments are comparable to the increased life safety and response requirements needed for commercial properties within the District; and

WHEREAS, the District's Board of Fire Commissioners finds that the transient public lodging establishments are provided a direct, special benefit from the District's services similar to Commercial/Industrial properties and the application of the Commercial/Industrial assessment rate to such transient public lodging establishment properties fairly apportions the District's assessments amongst all benefiting properties; and

WHEREAS, the District's Board of Fire Commissioners finds that it is fair and reasonable that when residentially zoned properties are used as "transient public lodging establishments" as defined by Florida law, the District should levy the Commercial industrial non-ad valorem assessment rate schedule on such properties because the property's actual use is as a publicly accessible business with heightened life safety requirements that requires the District to expend more resources on inspection, and enforcement; and

WHEREAS, in consideration of the concerns raised, the District's Board of Fire Commissioners hereby clarifies that the application of the District's commercial assessment rate to residentially zoned properties (due to the use of such property as transient public lodging establishments) 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 District's Board of Fire Commissioners hereby clarifies that the application of the District's commercial assessment rate to residentially zoned properties used as transient public lodging establishments is being applied for District purposes only to properly apportion the fire, rescue, and emergency medical services assessments amongst the District's benefiting property owners and ensure that all specially benefited properties are paying properly apportioned assessments for the services received; and

WHEREAS, the District's Board of Fire Commissioners finds that the application of the Commercial/Industrial non-ad valorem assessment rates to transient public lodging establishments within the District's jurisdictional boundaries serves a legitimate public purpose and protects the health, safety, and welfare of the public within its jurisdiction.

WHEREAS, the District's Board of Fire Commissioners retained the services of Answer Advisory, a recognized consultant with substantial expertise in the analysis and determination of the value of benefits received by benefited real property as a result of the availability of high-quality, dependable fire protection and first response medical services; and

WHEREAS, Answer Advisory prepared and submitted an analysis of the assessment rates and benefits as well as an analysis and determination of a fairly apportioned, adjusted assessment rate for all benefited properties based on the demand for services; and

WHEREAS, Answer Advisory determined that the provision of high-quality fire service and first response medical service provides a special benefit to specified real property within the Englewood area as a result of lower insurance rates and higher property values; and

WHEREAS, a notice of a public hearing has been properly advertised, 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 has been duly held 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 DISTRICT BOARD OF FIRE COMMISSIONERS OF THE ENGLEWOOD AREA FIRE CONTROL DISTRICT, ENGLEWOOD, FLORIDA, AS FOLLOWS:

SECTION 1. AUTHORITY. This Resolution is adopted pursuant to Chapter 191.011, Florida Statutes, and other applicable law provisions.

SECTION 2. DEFINITIONS. This is the Annual Rate Resolution for the Englewood Area Fire Control District for FY2025. All capitalized items in this Resolution shall have the meanings defined in the Fire Rescue Assessment Program as developed by Answer Advisory and adopted by the District Board.

SECTION 3. ASSESSMENT METHODOLOGY. Assessment rates set forth herein have been calculated by Answer Advisory utilizing current data for the Englewood Area Fire Control District as approved by the District's Board of Fire Commissioners and in accordance with Florida Statute 191.009(2).

SECTION 4. FIRE RESCUE ASSESSED COSTS. For this FY2024 Annual Rate Resolution and the Fire Rescue Assessment levied pursuant to this Resolution, the Fire Rescue Assessed Cost for the fiscal year ending September 30, 2025, is \$12,236,310.00. The Fire and Rescue Assessed Cost and related expenses shall be funded through the imposition of Fire and Rescue Assessments against property located in the Englewood Area Fire Control District in the manner set forth in Florida Statute 191.011 & 197.3632 and other applicable provisions of law.

SECTION 5. APPROVAL OF FIRE AND RESCUE ASSESSMENT ROLL. The FY2025 Fire and Rescue Assessment Roll, currently on file in the Office of the Englewood Area Fire Control District and incorporated herein by reference, is hereby confirmed and approved.

SECTION 6. FIRE AND RESCUE ASSESSMENTS.

(A) Tax Parcels described in the FY2025 Fire and Rescue Assessment Roll are hereby found to be specially benefited by the provision of Fire and Rescue Services by the

Englewood Area Fire Control District in the amount of the Fire and Rescue Assessment set forth in the Fire and Rescue Assessment Roll.

Fire and Rescue Assessments shall be imposed at the following rates for the Fiscal Year ending September 30, 2025:

	ASSESSED COST	ASSESSMENT RATE	
Englewood Area Fire Control District	\$ 12,236,310.00		
Residential Property:		\$ 247.68 per unit	
+Non-Residential Property: (Commercial, Transient, Institutional, Nursing Home, Industrial/Warehouse, Hotel/Motel/RV Parks)		\$ 0.35 per sq. ft.	
Church Property:		\$ 0.23 per sq. ft.	
Vacant Lot Property:		\$ 54.47 per lot	

- (B) Fire and Rescue Assessments, as identified above and in the amounts set forth in the FY2025 Fire and Rescue Assessment Roll, are hereby levied and imposed on all Tax Parcels described in the Fire and Rescue Assessment Roll. Such Fire and Rescue Assessments shall constitute a lien upon the Tax Parcel so assessed from the date of adoption of this FY2025 Annual Rate Resolution for the Englewood Area Fire Control District 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 Fire and Rescue Assessments lien shall be deemed perfected upon adoption by the Board of this FY2025 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 Florida Statute 191.011 and other applicable law provisions.
- (C) In accordance with the provisions of the law, there are no exemptions to non-ad valorem assessments. All property in the Englewood Area Fire Control District shall be assessed through the Fire and Rescue Assessment.

SECTION 7. COLLECTION OF FIRE AND RESCUE ASSESSMENTS. The Fire and Rescue Assessments shall be collected pursuant to the Uniform Assessment Collection Act. The Englewood Area Fire Control District is hereby authorized and directed to certify and deliver or cause the certification and delivery of the Fire and Rescue Assessment Roll to the Tax Collector by September 15, 2025 in the manner prescribed by Section 197.3632, Florida Statutes.

SECTION 8. EFFECT OF ADOPTION OF RESOLUTION. The adoption of this FY2025 Annual Rate Resolution shall be the final adjudication of the issues presented herein (including, but not limited to, the method of assessment, the adoption of the Fire and Rescue Assessment Roll, the Fire and Rescue 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 30 days from the date of this FY2025 Annual Rate Resolution.

SECTION 9. EFFECTIVE DATE. This Annual Rate Resolution shall take effect immediately upon its adoption.

PASSED AND DULY ADOPTED BY THE BOARD OF FIRE COMMISSIONERS OF THE ENGLEWOOD AREA FIRE CONTROL DISTRICT, ENGLEWOOD, FLORIDA, this 10th day of September 2024.

BOARD OF FIRE COMMISSIONERS OF THE ENGLEWOOD AREA FIRE CONTROL DISTRICT, ENGLEWOOD, FLORIDA

Attorney for the Englewood Area Fire Control District	By: Chair	
	Ву:	
	Vice Chair	
Lori Wellbaum, Esquire	Ву:	
	Secretary/Treasurer	
ATTEST:		
	Ву:	
By:	Commissioner	
Clerk		
	Ву:	
	Commissioner	

APPENDIX A PROOF OF PUBLICATION



APPENDIX B AFFIDAVIT OF MAILING

AFFIDAVIT OF MAILING

STATE OF FLORIDA COUNTY OF SARASOTA

My commission expires:

BEFORE ME, the undersigned authority, personally appeared Kevin Easton, who after being duly sworn, deposes and says:

- 1. I, Kevin Easton, am the duly appointed Fire Chief of the Englewood Area Fire Control District for Englewood, Florida.
- 2. On or before August 21, 2024, I mailed or directed the mailing of, a notice, by first class mail, to each owner of property within the Englewood Area Fire Control District in conformance with the requirements of Florida Statute 191.011, and other applicable provisions of law, at the address shown on the real property assessment tax roll maintained by the Sarasota County Property Appraiser for the purpose of the levy and collection of non-ad valorem taxes.

	FURTHER AFFIANT SAYETH NOT.		
	Affiant		
	The foregoing instrument was acknowledged be	efore me by	on
behalf	of Sarasota County, Florida, who is personally	known to me or w	ho has produced
	as identification and did (did not) to	ake an oath.	
	WITNESS, my hand and official seal this	day of	, A.D., 2024.
	Signature of person taking acknowledgement		
	Name of acknowledger (printed)		

AFFIDAVIT OF MAILING

STATE OF FLORIDA COUNTY OF CHARLOTTE

My commission expires:

BEFORE ME, the undersigned authority, personally appeared Kevin Easton, who after being duly sworn, deposes and says:

- 1. I, Kevin Easton, am the duly appointed Fire Chief of the Englewood Area Fire Control District for Englewood, Florida.
- 2. On or before August 21, 2024 I mailed or directed the mailing of, a notice, by first class mail, to each owner of property within the Englewood Area Fire Control District in conformance with the requirements of Florida Statute 191.011, and other applicable provisions of law, at the address shown on the real property assessment tax roll maintained by the Charlotte County Property Appraiser for the purpose of the levy and collection of non-ad valorem taxes.

	FURTHER AFFIANT SAYETH NOT.		
	Affiant		
	The foregoing instrument was acknowledged	before me by	on
behalf	of Charlotte County, Florida, who is personall	y known to me or wh	no has produced
	as identification and did (did not)	take an oath.	
	WITNESS, my hand and official seal this	day of	, A.D., 2024.
	Signature of person taking acknowledgement	<u></u> :	
	Name of acknowledger (printed)		

PASSED AND DULY ADOPTED BY THE BOARD OF FIRE COMMISSIONERS OF THE ENGLEWOOD AREA FIRE CONTROL DISTRICT, ENGLEWOOD, FLORIDA, this 10th day of September 2024.

BOARD OF FIRE COMMISSIONERS OF THE ENGLEWOOD AREA FIRE CONTROL DISTRICT, ENGLEWOOD, FLORIDA

Attorney for the Englewood Area Fire	By: Kongel Cayo
Control District	Chair
	By: & Men Lordes
	Vice Chair,
Lofi Wellbaum, Esquire	By: William Shorth
	Secretary/Treasurer
ATTEST:	By: Trouber & Benote
By: Wester truell	commissioner
Clerk	
	Ву:
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