



## City of North Port

### RESOLUTION NO. 2026-R-46

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF NORTH PORT, FLORIDA, AS THE GOVERNING BODY OF THE NORTH PORT FIRE RESCUE DISTRICT, ESTABLISHING NOT-TO-EXCEED NON-AD VALOREM ASSESSMENT RATES FOR THE NORTH PORT FIRE RESCUE DISTRICT FOR FISCAL YEAR 2026 - 2027; INCORPORATING RECITALS; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the City of North Port provides fire suppression and protection service and first response service to residents and properties through a dependent special district known as the North Port Fire Rescue District (“District”); and

**WHEREAS**, pursuant to Section 66-23 of the Code of the City of North Port, Florida, the City Commission of the City of North Port, Florida serves as the governing body of the District (the “Board”); and

**WHEREAS**, pursuant to Section 66, Article II of the Code of the City of North Port, Florida, the governing body has the duty, right, power, and authority to levy by resolution and collect special assessments against all non-exempt, benefited property within its territorial bounds in order to provide funds for the purpose of providing fire rescue and first responder services to the District; and

**WHEREAS**, fire rescue services, including first responder medical service, provides a special benefit in the form of response readiness to respond to emergency calls without discrimination as to property type or location within the District; and

**WHEREAS**, fire rescue services provide an additional special benefit to improved parcels through the response and protection from damage or loss of structures on the property and the ability for those properties to obtain fire insurance at attractive rates, and the provision of first responder medical service; and

**WHEREAS**, the provision of fire rescue services provides special public health, safety and welfare benefits to all protected property and residents within the City of North Port; and

**WHEREAS**, the District has levied special assessments for fiscal year 2025 – 2026 pursuant to a plan and methodology which the District has determined to satisfy the rational basis for a fire rescue special assessment and the equitable, proportional distribution of said assessment required by relevant Florida legal standards and controlling case law; and

**WHEREAS**, the District intends to levy non-ad valorem assessments for fiscal year 2026 – 2027 pursuant to a plan and methodology which has determined that all North Port properties, unless otherwise exempt, receive a special benefit from District services and that the non-ad valorem assessments are fairly apportioned to those properties that receive this benefit, as required by relevant Florida legal standards and controlling case law; and

**WHEREAS**, the District wishes to provide said notice through the Truth in Millage Rate (TRIM) Notice and Notice of Proposed Taxes.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF NORTH PORT, FLORIDA, SERVING AS THE GOVERNING BODY OF THE NORTH PORT FIRE RESCUE DISTRICT:**

**SECTION 1 – INCORPORATION OF RECITALS**

1.01 The above recitals are true and correct and are incorporated in this resolution by reference .

**SECTION 2 – NORTH PORT FIRE RESCUE DISTRICT ASSESSMENT RATES**

2.01 The Board adopts the rates below as not-to-exceed rates for the North Port Fire Rescue District for the fiscal year 2026 – 2027. The fiscal year begins October 1, 2026 and ends September 30, 2027.

<b>Benefit Tier</b>	<b>Equivalent Benefit Unit (EBU)</b>	<b>Applicable To:</b>	<b>Adopted FY 2025 - 2026</b>	<b>Proposed FY 2026 - 2027</b>
<b>Tier 1 – Response Readiness Availability</b>	<ul style="list-style-type: none"> <li>• Improved Property – Per Parcel</li> <li>• Unimproved Property                             <ul style="list-style-type: none"> <li>- Under 5 acres – per parcel</li> <li>- Over 5 acres – per 5 acres (Parcel EBU), rounded down to nearest 5 acres</li> </ul> </li> </ul>	All Non-Exempt Parcels – Improved and Unimproved	\$189.00	\$206.01
<b>Tier 2 – Protection from Loss of Structures</b>	Per \$5,000 of Structure Value (Structure EBU), rounded down to nearest \$5,000	Non-Exempt Improved Parcels	\$3.06	\$3.33

2.02 The Board clarifies that the rates are established only as not-to-exceed rates and this action does not officially adopt any rates for the applicable fiscal year.

2.03 The Board authorizes staff to notify property owners of the rates by participation in the Sarasota County Truth in Millage Rate (TRIM) Notice and Proposed Notice of Taxes.

**SECTION 3 – CONFLICTS**

3.01 In the event of any conflict between the provisions of this resolution and any other resolution, in whole or in part, the provisions of this resolution will prevail to the extent of the conflict.

**SECTION 4 – SEVERABILITY**

4.01 If a court of competent jurisdiction finds that any section, subsection, sentence, clause, phrase, or provision of this resolution is for any reason invalid or unconstitutional, that provision will be deemed a separate, distinct, and independent provision and will not affect the validity of the remaining portions of the resolution.

**SECTION 5 – EFFECTIVE DATE**

5.01 This resolution takes effect immediately.

ADOPTED by the City Commission of the City of North Port, Florida as the governing body of the North Port Fire Rescue District, in public session on June 23, 2026.

THE CITY COMMISSION OF THE CITY OF NORTH PORT,  
FLORIDA, SERVING AS THE GOVERNING BODY OF THE  
NORTH PORT FIRE RESCUE DISTRICT

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PETE EMRICH  
MAYOR

ATTEST

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HEATHER FAUST, MMC  
CITY CLERK

APPROVED AS TO FORM AND CORRECTNESS

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MICHAEL FUINO, B.C.S.  
CITY ATTORNEY