



City of North Port

RESOLUTION NO. 2025-R-53

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF NORTH PORT, FLORIDA, AS THE GOVERNING BODY OF THE NORTH PORT FIRE RESCUE DISTRICT, ADOPTING, CERTIFYING, AND CONFIRMING THE NON-AD VALOREM ASSESSMENT RATES AND ADOPTING AND CERTIFYING THE NON-AD VALOREM ASSESSMENT ROLL FOR THE NORTH PORT FIRE RESCUE DISTRICT FOR FISCAL YEAR 2025 - 2026; PROVIDING FOR FINDINGS; 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 and collect special assessments against all non-exempt benefited property within its territorial bounds in order to provide funds for the purpose of the District; and

WHEREAS, pursuant to Section 66-28 of the Code of the City of North Port, Florida, and in accordance with Florida Statutes Section 197.3632, the governing body shall state its intention to use the uniform method for the levy, collection, and enforcement of non-ad valorem assessments. The annual assessments shall be placed on the annual ad valorem property tax bill of the assessed property and shall be collected by the Tax Collector of Sarasota County. The governing body shall certify the non-ad valorem special assessment roll on compatible electronic medium to the tax collector in and for the County of Sarasota pursuant to Florida Statutes Section 197.3632(5) on or before September 15 of each year; and

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

WHEREAS, the District's fire rescue services confer 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, District assessments are fairly apportioned to those parcels receiving a benefit; and

WHEREAS, Resolution No. 2013-R-34, adopted on September 5, 2013, approved the *North Port Fire Rescue District FY 2014 Non-Ad Valorem Assessment Methodology Final Report* and authorized the District to increase assessment rates up to a maximum of 10% per year to allow the District to react to future unforeseen circumstances without having to update the methodology, send first class mail notices, and conduct special hearings. The methodology 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 a benefit as required by relevant Florida legal standards and controlling case law; and

WHEREAS, all agreements for previous exemptions and resolutions will remain in effect based upon legislative determination of no benefits received; and

WHEREAS, the City of North Port exempts all public property that has been exempted from the levy of assessments by court decisions and other property that receives *de minimis* benefits; 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.

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 – FINDINGS

- 1.01 The above recitals are ratified and confirmed as being true and correct and are incorporated in this resolution as findings of the governing body.
- 1.02 The non-ad valorem assessments adopted pursuant to this resolution do not exceed the benefit that the District provides to all property and residents within the City of North Port.

SECTION 2 – ASSESSMENT RATES AND CERTIFICATION OF ASSESSMENT ROLLS

- 2.01 The Board adopts, certifies, and confirms the following rates as the North Port Fire Rescue District non-ad valorem assessment rates for Fiscal Year 2025- 2026, which begins on October 1 and ends on September 30:

Benefit Tier	Equivalent Benefit Unit (EBU)	Applicable to:	Rate per EBU
<u>Tier 1</u> Response Readiness Availability	<ul style="list-style-type: none"> • Improved Property – Per Parcel • Unimproved Property <ul style="list-style-type: none"> - Under 5 acres – per parcel - Over 5 acres – per 5 acres (Parcel EBU), rounded down to nearest 5 acres 	All Non-Exempt Parcels – Improved and Unimproved	\$187.28
<u>Tier 2</u> Protection from Loss of Structures	Per \$5,000 of Structures Value (Structures EBU), rounded down to nearest \$5,000	Non-Exempt Improved Parcels	\$3.03

2.02 The Board adopts and certifies the North Port Fire Rescue District non-ad valorem assessment rolls for Fiscal Year 2025-26.

2.03 Pursuant to Section 66-28 of the Code of the City of North Port, Florida and in accordance with Florida Statutes Section 197.3632, the Board authorizes the use of the uniform method for the levy, collection, and enforcement of non-ad valorem assessments. The non-ad valorem assessments shall be collected by the Sarasota County Tax Collector.

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, acting in its capacity as the governing body of the North Port Fire Rescue District, in public session on September 4, 2025.

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

PHIL STOKES
MAYOR

ATTEST

HEATHER FAUST, MMC
CITY CLERK

APPROVED AS TO FORM AND CORRECTNESS

MICHAEL GOLEN, CPM
INTERIM CITY ATTORNEY