

Santa Rosa County

Fiscal Year 2018-19 Fire Assessment Rules

Benefit Areas:

- **Unincorporated County area**
 - Allentown
 - Bagdad
 - Berrydale
 - East Milton
 - Harold
 - Jay
 - Munson
 - Pace
 - Skyline
- **Does Not include:**
 - City of Gulf Breeze
 - Midway
 - Holley-Navarre
 - City of Milton
 - Avalon-Mulat
 - Whiting Field
 - Navarre Beach

- **No non-residential Square Foot Cap**
- **Exclude submerged land and right-of-way parcels**
- **Exclude common area HOA owned parcels**

RATE CATEGORIES

Residential – use gross building square footage

- Single Family Residential – 2 tiers
 - 100 – 2,700 (Tier 1) – assign 1 unit
 - > 2,700 (Tier 2) – assign 1.5 units
- Multi-Family – assign 1 to each dwelling unit
- Residential Condos – assign 1 to each dwelling unit
- Mobile Homes – assign 1 to each dwelling unit

Non-Residential – per square foot – minimum 2,700 sq. ft. – includes:

Commercial

- Includes RV Parks
 - Assign 191 sq. ft. to each RV space
 - Aggregate all RV spaces into 1 building and assign minimum to that building
 - Assign 720 sq. ft. to each MH space
 - Aggregate all MH spaces into 1 building and assign minimum to that building

Industrial/Warehouse

Institutional

Vacant Land – per parcel

Fiscal Year 2018-19 Adopted Preliminary Rates

Residential Property Use Category	Rate Per Dwelling Unit	
Residential		
Tier 1 (≤ 2,700 sq. ft.) - assign 1 dwelling unit	\$103.00	
Tier 2 (> 2,700 sq. ft.) - assign 1.5 dwelling units	\$155.00	
Multi-Family - assign 1 for each dwelling unit	\$103.00	
Residential Condo - assign 1 for each dwelling unit	\$103.00	
Mobile Home - assign 1 for each dwelling unit	\$103.00	
Non-Residential Property Use Category	Rate Per Square Foot	Minimum (based on 2,700 sq. ft.)
Non-Residential (minimum 2,700 sq. ft. assigned to each building)	\$0.038	\$102.60
Land Property Use Category	Per Parcel	
Vacant Land	\$13.00	
Total Estimated Gross Revenue	\$4,445,031	
Total Estimated Exemption Buy-Down	\$172,410	
Government Buy-Down	\$62,901	
Institutional Tax Exempt Buy-Down	\$61,994	
Ag Exemption Buy-Down	\$47,515	
Total Estimated Certified Net Revenue	\$4,272,621	
Realized Revenue After Collection Costs (5% Statutory Discount and 2% Tax Collector)	\$3,973,537	
Increase in Net Revenue	\$873,537	

EXEMPTIONS:

- 100% government exemption
- 100% institutional tax exemption – must meet a 2-prong test:
 1. The parcel must be wholly tax exempt; and
 2. The building must be of institutional use.
- New Statutory Ag Exemption – 100% exemption for:
 - Vacant unimproved ag land parcels
 - Improved ag land parcels (land charge) and all non-residential buildings that do not exceed \$10,000 in just value on the ag parcels
 - **ALL RESIDENTIAL BUILDINGS AND ALL NON-RESIDENTIAL FARM BUILDINGS EXCEEDING \$10,000 JUST VALUE WILL BE CHARGED**
 - Do not charge pole barns on ag parcels

FOR REFERENCE ONLY:

FY 2017-18 RATE STRUCTURE (ORIGINALLY IMPLEMENTED IN 2007):

Residential:

- **Single Family Residential**
 - Up to 3,500 sq. ft. – \$85.00
 - Over 3,500 sq. ft. – \$175
- **Multi-Family less than 5 units and condos** -- \$75 per units

Non-Residential:

- Commercial & Multi-family 5+ units \$0.025 per sq. ft. – minimum \$150.00

Vacant Land:

- Agriculture and vacant lots – \$10 per one acre parcel and \$0.02 per acre over first acre
- Timber Lands – \$10 first 200 acres and \$0.15 per acre over 200 acres

Recreational Vehicle Parks and Mobile Home Parks – \$0.025 per sq. ft. based on 191 sq. ft. per (\$150 minimum)

Hotel and Motel – \$0.025 per sq. ft. (\$150 minimum)