RESOLUTION 2026-04

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE PINELLAS SUNCOAST FIRE & RESCUE DISTRICT PROVIDING FOR THE FIXING OF THE RATE OF NON-AD VALOREM ASSESSMENTS BEGINNING FISCAL YEAR OCTOBER 1, 2026, IN COMPLIANCE WITH THE CHARTER OF THE DISTRICT; APPROVING, CONFIRMING, AND ADOPTING THE NON-AD VALOREM ASSESSMENT ROLL FOR SAID FISCAL YEAR; AUTHORIZING CERTIFICATION OF THE ROLL TO THE PINELLAS COUNTY TAX COLLECTOR; AUTHORIZING ALTERATIONS AND CORRECTIONS TO THE ROLL; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, The Charter of the Pinellas Suncoast Fire & Rescue District requires that the rate of non-ad valorem assessments against the assessable real property situated in the District shall be set by Resolution of the Board on or subsequent to February 1 of each year; and

WHEREAS, the District has elected to use the uniform method for the levy, collection, and enforcement of non-ad valorem assessments provided in section 197.3632, Florida Statutes, and Chapter 12D-18, Florida Administrative Code; and

WHEREAS, section 197.3632(4)(a), Florida Statutes, and Rule 12D-18.005, Florida Administrative Code, provide for the adoption of the non-ad valorem assessment roll at a public hearing held between January 1 and September 15; and

WHEREAS, at least twenty (20) days prior to this public hearing, the District caused notice to be sent by United States mail to each person owning property subject to the assessment, by notice dated July 28, 2026, containing the information required by Rule 12D-18.005(2)(a), Florida Administrative Code, and caused notice to be published in a newspaper of general circulation within Pinellas County containing the information required by Rule 12D-18.005(2)(b), Florida Administrative Code; and

WHEREAS, the Board has conducted the public hearing, has received and considered all written objections timely filed with the Board, and has heard testimony from all interested persons appearing at the hearing; and

WHEREAS, the Board finds that the real property described in the non-ad valorem assessment roll is specially benefited by the fire protection, rescue, and emergency services provided by the District, and that the assessments are fairly and reasonably apportioned among the benefited properties.

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE PINELLAS SUNCOAST FIRE & RESCUE DISTRICT, THAT:

SECTION 1. The rate of non-ad valorem assessments against the assessable real property situated in the District shall be as is shown in Exhibit 1 to the Resolution.

SECTION 2. The non-ad valorem assessment roll for Fiscal Year beginning October 1, 2026, prepared by the District in accordance with the rate schedule set forth in Exhibit 1, is hereby approved, confirmed, and adopted, together with any adjustments made by the Board at this public hearing. The unit of measurement applied to each parcel is provided in Exhibit 1. By reason of its volume, the assessment roll is not physically attached to this Resolution; the roll is on file and available for public inspection at the District office at 304 First Street, Indian Rocks Beach, Florida, and is incorporated herein by reference as though fully set forth.

SECTION 3. The non-ad valorem assessments will be identified on and collected with the ad valorem tax bill to be mailed November, 2026, as authorized by section 197.3632, Florida Statutes.

SECTION 4. The Chair, or the Chair's designee, is authorized to make alterations to the assessment roll up to ten (10) days prior to certification, as permitted by Rule 12D-18.006(2), Florida Administrative Code, and is authorized and directed to execute Form DR-408A, Certificate to Non-Ad Valorem Assessment Roll, and to certify the assessment roll on compatible electronic medium to the Pinellas County Tax Collector on or before September 15, 2026, in accordance with section 197.3632(5), Florida Statutes.

SECTION 5. Following certification, the Fire Chief, or his designee, is authorized to execute and file Form DR-409A, Certificate of Correction of Non-Ad Valorem Assessment Roll, with the Pinellas County Tax Collector, with a copy to the Pinellas County Property Appraiser, in order to correct errors in parcel or folio identification, legal description, classification, unit of measurement, rate basis, or assessment amount, as permitted by Rule 12D-18.006(2), Florida Administrative Code. Corrections executed under this Section shall be reported to the Board at its next regular meeting. Nothing in this Section authorizes any change to the rate schedule or to the assessment methodology adopted by the Board.

SECTION 6. The rate schedule adopted in Section 1 shall remain in full force and effect until supplemented, amended, modified, repealed, discontinued or otherwise altered. The assessment roll approved and adopted herein applies only to the fiscal year beginning October 1, 2026.

SECTION 7. If any section, subsection, sentence, clause, phrase of this Resolution, or the particular application thereof shall be held invalid by any court, administrative agency, or other body with appropriate jurisdiction, the remaining section, subsection, sentences, clauses, or phrases under application, shall not be affected thereby.

SECTION 8. This Resolution shall become effective upon the day of adoption.

PASSED AND ADOPTED on this 18th Day of August, 2026.

PINELLAS SUNCOAST FIRE & RESCUE DISTRICT

BOARD OF COMMISSIONERS:

Elizabeth "Betsey" McKenna
Chair

ATTEST:

Heather Fleming-Koskinas
Secretary/Treasurer

PINELLAS SUNCOAST FIRE & RESCUE DISTRICT
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EXHIBIT 1

Single Family Residential	
Single Family Homes, Apartments, Condos	$360.00
Time Shares	$360.00
Condo Garage Space, Storage Unit, Boat Slip (separate title)	$95.00
Vacant Lots: Each Lot	$95.00
Vacant Lot with XFSB (i.e. Shed, Dock, Barn) Additional	$25.00
Unplatted Land: Each Acre	$124.00
Commercial Units: Up to 500 sq. ft.	$386.00
Per sq. ft. over 500 sq. ft.	$0.20
(a) With Kitchen - Additional	$385.00
(b) With Dining Room - Additional	$385.00
(c) With Bar - Additional	$385.00
Hotels	$385.00
(a) With Kitchen - Additional	$385.00
(b) With Dining Room - Additional	$385.00
(c) With Bar - Additional	$385.00
(d) Each Room - Additional	$115.00
Motels: Rental Units (Efficiencies or Otherwise)	$265.00
Motels: Manager's or Owner's Quarters	$260.00
Mobile Home Lots: Rental Space	$265.00
Mobile Home Lots: Occupied by Manager or Owner	$260.00
Recreational Vehicle Lots: Rental Space	$265.00
Recreational Vehicle Lots: Occupied by Manager or Owner	$260.00
Fuel Pumps (Any Number)	$625.00
Above Ground Oil Storage Tanks: 5,000 gal or less	$490.00
Each 1,000 gal or fraction thereof over 5,000	$85.00