

Navarre Beach Fire Department

Fiscal Year 2018-19 Fire Assessment Rules

Benefit Area – Navarre Beach only

- **No non-residential square foot cap**
- **No non-residential square foot minimum**
- **Exclude submerged land and right-of-way parcels**
- **Exclude common area HOA owned parcels**

3 RATE CATEGORIES

Residential – per dwelling unit – includes
Single Family
Multi-family
Residential Condos

Non-Residential – per square foot
no square foot cap
no square foot minimum

Vacant Land – per parcel

Fiscal Year 2018-19 Adopted Preliminary Rates

| Residential Property Use Category | Rate Per Dwelling Unit |
|--|-------------------------------|
| Residential | \$500.00 |
| Non-Residential Property Use Category | Rate Per Square Foot |
| Non-Residential | \$0.41 |
| Land Property Use Category | Rate Per Parcel |
| Vacant Land | \$63.00 |

| | |
|---|--------------------|
| Total Estimated Gross Revenue | \$1,041,582 |
| Total Estimated Government Exemption Buy-Down | \$19,433 |
| Total Estimated Certified Net Revenue | \$1,022,149 |
| Realized Revenue After Collection Costs (5% Statutory Discount and 2% Tax Collector) | \$950,599 |
| Increase in Net Revenue | \$240,807 |

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