

BOARD OF FIRE COMMISSIONERS

Neal Carter
Richard Delp
Justin Labrato
Robert Murphy
John Poole



FIRE CHIEF

Shannon Stone

MIDWAY FIRE DISTRICT

Resolution 26-01

Levy of Non-Ad Valorem Assessments

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE MIDWAY FIRE DISTRICT, SANTA ROSA COUNTY, FLORIDA, RELATING TO THE LEVY OF NON-AD VALOREM ASSESSMENTS FOR THE PROVISION OF FIRE PROTECTION AND EMERGENCY SERVICES; APPROVING AND LEVYING NON-AD VALOREM ASSESSMENTS; PROVIDING FOR LIENS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Midway Fire District ("District") is an independent special district authorized under the provisions of Chapters 189 and 191, Florida Statutes, and Chapter 2003-364, Laws of Florida, as amended; and Chapter 2024-298, Laws of Florida, as amended, and

WHEREAS, Section 191.011, Florida Statutes, authorizes the District to adopt a non-ad valorem assessment roll pursuant to the procedures in Sections 191.011 or 197.3632, Florida Statutes; and

WHEREAS, the uniform method of collecting non-ad valorem assessments, as authorized by Section 197.3632, Florida Statutes, provides for the collection of non-ad valorem assessments by authorizing the inclusion of said assessments on the tax bills issued for the collection of ad valorem taxes ("Uniform Method") and the Board of Commissioners ("Board") approved the use of the Uniform Method on June 21, 2024; and

WHEREAS, on September 11, 2024, and then subsequently on September 9, 2025, the Board adopted the final levy of non-ad valorem assessment rates and assessment roll in accordance with Section 197.3632, Florida Statutes; and

- b. Residential properties over 1,600 square feet: \$318.66 plus an additional \$0.1640 per square foot in excess of 1,600 square feet.
- c. Vacant land: \$30.96.
- d. Commercial Properties up to 950 square feet: \$531.10.
- e. Commercial Properties over 950 square feet: \$531.10 plus an additional \$0.1640 per square foot in excess of 950 square feet.
- f. Unimproved acreage up to 3 acres: \$30.96.
- g. Unimproved acreage over 3 acres: \$30.96 plus an additional \$10.32 per acre in excess of 3 acres.

In accordance with Section 191.009(2), Florida Statutes, the non-ad valorem assessments may be increased annually in an amount not to exceed the average annual growth rate in Florida personal income over the previous 5 years.

5. The levy of the non-ad valorem assessment is imposed against all property within the District. The non-ad valorem assessment will be computed for each parcel within the District in accordance with this Resolution. Each parcel within the District shall be assigned to one of the following classifications: Residential, Vacant Land, Commercial, and Unimproved acreage.

6. The non-ad valorem assessments shall be collected from all property within the District in accordance with the Uniform Method.

7. The non-ad valorem assessment roll for the District for Fiscal Year 2026-2027 is certified and adopted. The Board hereby directs the Santa Rosa Property Appraiser to place such non-ad valorem assessments on the 2026 Santa Rosa County tax roll.

8. All assessments shall constitute a lien upon the property so assessed from the date of confirmation of this Resolution of the same nature and to the same extent as the lien for general county taxes falling due in the same year or years in which such assessments fall due, and any assessment not paid when due shall be collected pursuant to Chapter 197, Florida Statutes, in the same manner as property taxes are collected.

9. If any clause, section, or other part of this resolution shall be held by any court of competent jurisdiction unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way affect the validity of the other provisions of this resolution.

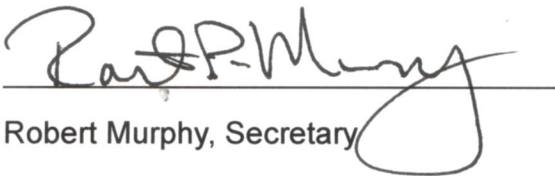
10. This Resolution shall be effective upon adoption.

Duly adopted this 14th day of July 2026.

BOARD OF COMMISSIONERS OF THE MIDWAY FIRE DISTRICT, SANTA ROSA
COUNTY, FLORIDA.

A handwritten signature in blue ink, appearing to read "Neal Carter", is written over a horizontal line.

Neal Carter, Chairman

A handwritten signature in black ink, appearing to read "Robert Murphy", is written over a horizontal line. The signature is stylized with a large loop at the end.

Robert Murphy, Secretary