

AMENDED RESOLUTION 2025-01 13 May 2025

A RESOLUTION OF HOLT FIRE DISTRICT OF OKALOOSA COUNTY, FLORIDA, ESTABLISHING A SCHEDULE OF NON-AD VALOREM ASSESSMENT RATES ON LANDS WITHIN THE SPECIAL DISTRICT; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Holt Fire District (the “District”) is an independent special fire control district authorized under Chapter 191, Florida Statutes and Chapter 2007-284, Laws of Florida (the “Special Act”), to levy non-ad valorem assessments on all taxable real property within the District’s geographical boundaries; and

WHEREAS, the District utilizes the uniform method of collecting its non-ad valorem assessments in accordance with the Special Act, Chapter 191 and Chapter 197, Florida Statutes; and

WHEREAS, the Special Act provided that the District’s non-ad valorem assessment rates may be increased annually by an amount not exceeding the average annual growth rate in Florida personal income over the previous 5 years; and

WHEREAS, the District determines the average annual growth rate in Florida personal income over the previous five years using the data provided by the state of Florida; and

WHEREAS, the state of Florida determined that the average annual growth rate in Florida personal income over the previous five years is 6.51%; and

WHEREAS, the Special Act further provided that all other lands within the District not defined as “Business land,” “Industrial land,” “Recreational land,” or which is not a residential dwelling unit are “Special lands” with a unique, single-purpose use which the District must consider separately for purposes of establishing non-ad valorem rates applicable to such Special lands; and

WHEREAS, the District has identified an additional category of Special lands which are unique, single-purpose lands used as the site of photovoltaic power stations, and the District has considered the provision of fire services to such sites and the risk potential emanating from such sites; and

WHEREAS, to the extent that it is discovered at any time that a conflict exists between a use code assigned to an assessed property and the actual use of the property, the actual use shall control and the subject property shall be assessed accordingly by the District.

NOW THEREFORE BE IT RESOLVED by the Board of Commissioners of Holt Fire District that:

1. **Recitals.** The above recitals are true and correct and are fully incorporated herein by reference.

2. **Assessment Rate Schedule.** The Board of Commissioners of Holt Fire District hereby adopts the non-ad valorem assessment rate schedule set forth in Exhibit 1 hereto for non-ad valorem assessments on lands within Holt Fire District for the 2025-2026 tax year.

3. **Administration.** The Board of Commissioners will review the property assessment roll and note any corrections and/or adjustments to the assessment levied against each parcel of property within the District. When finished, they will transmit the assessment roll, including corrections and/or adjustments to the Okaloosa County Property Appraiser to place such levy on the county tax roll.

4. **Severability.** If any section, subsection, sentence, clause or provision of this Resolution is held invalid, the remainder of the Resolution shall not be affected.

5. **Effective Date.** This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED by the Board of Commissioners of Holt Fire District at a public hearing on May 13, 2025.

JIM CONNORS
Chairman, Board of Commissioners

ATTEST:

DARRY CHILDS
Secretary, Board of Commissioners

EXHIBIT 1

Business Land: Any land that is zoned commercial, has a structure of a minimum of 500 square feet and is being used for a business purpose. If a parcel of land has such a business and a residence, it shall be assessed an additional \$75.06 for each residence on the site.

Business Land Rate: \$112.77, (additionally effective FY 2026 plus \$75.06 for each residence on the site.)

Industrial Land: Any parcel that is zoned industrial and has a structure. This land can provide multiple businesses or a single business.

Industrial Land Rate: A minimum of \$112.77 (and effective FY 2026 a maximum of \$1,147.11 based upon the square footage (sf) of under-roof floor space the business occupies. The following assessments apply:

From(sf)	To (sf)	Assessment
100	1000	\$112.77
1001	10,000	\$287.31
10,001	50,000	\$611.99
50,001	100,000	\$860.33
100,001 and greater		\$1,147.11

Recreational Land: Any land that is improved to accommodate campers (tent facilities), recreational vehicles, and campers pulled by vehicles.

Recreational Land Rate: \$11.47 per hookup, with a maximum of \$229.42

Special Lands: All other lands that are not in any of the above categories. Special lands shall have a unique, single-purpose use. The following categories of Special lands are identified, recognized and the following rates established within the District:

Airport Land: (effective FY 2026 Land beside a private airport, that is used for private purposes, and has a hangar capable of housing an aircraft.

Airport Land Rate: \$100.00 per parcel

Racetrack Land: Land that contains raceways of any category.

Racetrack Land Rate: \$200.75

Vacant Land: Land that does not contain structures suitable for residential use, or which is not in the Business lands category or the Industrial lands category, or which is not in any other special lands category.

Vacant Land Rate: \$49.63 per parcel, plus \$.10 per acre of the parcel size.
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Photovoltaic Power Station Land: Land that is used as the site of photovoltaic power stations.

Photovoltaic Power Station Land Rate: \$106.51 for each 10 acres of gross parcel size or fractional part thereof, with a minimum of \$106.51 per parcel.

Residential Land: Any land with a residential dwelling unit suitable for year-round occupation as a residence.

Residential Land Rate: \$75.06 per parcel
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