



Agenda Report

2725 Judge Fran Jamieson
Way
Viera, FL 32940

Public Hearing

H.3.

8/26/2025

Subject:

Resolution, Re: Adoption of the Fire Assessment Resolution Ratifying, Confirming, and Certifying the Annual Fire Services Non-Ad Valorem Special Assessment Roll for Fiscal Year 2025-2026.

Fiscal Impact:

For Fiscal Year 2025-2026, the Fire Services Non-Ad Valorem Special Assessment is projected to generate \$54,085,019 in revenue.

Dept/Office:

Public Safety Group: Brevard County Fire Rescue

Requested Action:

Request the Board adopt, ratify, confirm and certify the non-ad valorem assessment roll, which has been updated to reflect the rate adjustment as previously approved and authorized by the Board in Resolution No. 25-048 on May 20, 2025.

Summary Explanation and Background:

On May 20, 2025, the Board of County Commissioners adopted Resolution No. 25-048, adjusting the Fire Assessment rates for FY2025-26. On an annual basis, the Board of County Commissioners must review the Fire Assessment roll for conformity with the non-ad valorem special assessments rates, and then ratify, confirm, and certify the Fire Service Non-Ad Valorem Assessment Roll and submit to the Tax Collector for collection in accordance with the uniform method, including authorization of the Certificate of Non-Ad Valorem Assessment (DR-408a Form).

Clerk to the Board Instructions:

Please forward fully executed rate resolution and DR408a form to the Fire Rescue Department, Attn: Janine Ernst, with a copy to the County Attorney's Office.



Kimberly Powell, Clerk to the Board, 400 South Street • P.O. Box 999, Titusville, Florida 32781-0999

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August 27, 2025

M E M O R A N D U M

TO: Chief Patrick Voltaire, Fire Rescue

Attn: Janine Ernst

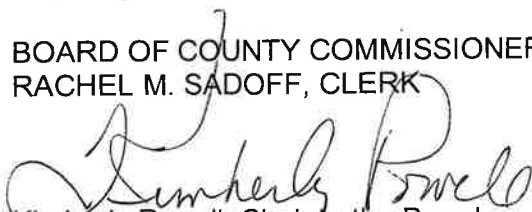
RE: Item H.3., Adoption of a Fire Assessment Resolution Ratifying, Confirming, and Certifying the Annual Fire Services Non-Ad Valorem Special Assessment Roll for FY 2025-2026

The Board of County Commissioners, in regular session on August 26, 2025, adopted Resolution No. 25-093, ratifying, confirming, and certifying the annual Fire Services Non-Ad Valorem Assessment Roll, for FY 2025-2026, which has been updated to reflect the rate adjustment as previously approved and authorized by the Board in Resolution No. 25-048 on May 20, 2025. Enclosed is the Certificate to Non-Ad Valorem Assessment Roll and a fully-executed Resolution.

Your continued cooperation is always appreciated.

Sincerely,

BOARD OF COUNTY COMMISSIONERS
RACHEL M. SADOFF, CLERK


Kimberly Powell, Clerk to the Board

Encls. (2)

cc: County Manager
County Attorney
Tax Collector
Finance
Budget

RESOLUTION NO. 2025- 093

RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS RATIFYING, CONFIRMING, AND CERTIFYING THE ANNUAL FIRE SERVICES NON-AD VALOREM SPECIAL ASSESSMENT ROLL FOR THE COUNTY FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND FORWARDING THE SAME TO THE TAX COLLECTOR'S OFFICE FOR COLLECTION IN THE SAME MANNER AS AD VALOREM TAXES ARE COLLECTED; AND ADOPTING A SCHEDULE OF RATES FOR THE FIRE SERVICES NON-AD VALOREM SPECIAL ASSESSMENT IMPOSED AGAINST ALL IMPROVED REAL PROPERTY WITHIN THE BENEFIT AREA OF BREVARD COUNTY FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025.

WHEREAS, Brevard County Fire Rescue is the primary source of fire services for all of unincorporated Brevard County as well as the Town of Grant-Valkaria, the Town of Melbourne Village, the Town of Palm Shores, and the City of West Melbourne; and

WHEREAS, section 197.3632, Florida Statutes, grants the Board of County Commissioners (the "COUNTY") the power to utilize the Uniform Method for collecting special non-ad valorem assessments; and

WHEREAS, the Fire Services Special Assessment is currently codified at Section 98-46 through 98-59 of the Brevard County Code of Ordinances (the "Code"); and

WHEREAS, on May 20, 2025 the Board of County Commissioners adopted Resolution No. 2025-048, adjusting the Fire Services Special Assessment Rate within the benefit area by an increase of thirty-seven percent (37%) in Fiscal Year 2025-2026, followed by an annual rate increase equal to the Consumer Price Index (CPI) or three (3) percent, whichever is lower; and

WHEREAS, in accordance with Resolution No. 2025-048, the rate increase to the fire services non-ad valorem special assessment for Fiscal Year 2025-2026 will be thirty-seven percent (37%); and

WHEREAS, by September 15th of each year, the Board of County Commissioners shall review the rolls for conformity with the non-ad valorem special assessment rates and make any changes or additions as necessary to conform the rolls to the rates; and

WHEREAS, upon completion of the review, the Board of County Commissioners or its designee shall ratify, confirm, and certify a non-ad valorem assessment roll to the Tax Collector; and

WHEREAS, the annual Fire Service Non-Ad Valorem Assessment Roll has been prepared, a summary of which is attached and made a part of this Resolution by reference; and

WHEREAS, the Brevard County Board of County Commissioners is satisfied that the annual Fire Service Non-Ad Valorem Assessment Roll has been prepared in conformity with the schedule of rates, assessments and charges for fire service operations adopted by the Board on May 20, 2025; and

NOW, THEREFORE, BE IT RESOLVED by the Brevard County Board of County Commissioners:

1. The Board of County Commissioners of Brevard County, Florida, certifies, ratifies and confirms that the Fire Service Non-Ad Valorem Assessment Roll for County fiscal year beginning October 1, 2025, is in conformity with the schedule of rates, assessments and charges for fire service operations adopted by the Board on May 20, 2025 and August 26, 2025.

2. The Board of County Commissioners of Brevard County, Florida, hereby certifies, ratifies and confirms such Fire Service Non-Ad Valorem Assessment Roll as certified on a compatible electronic medium to the Tax Collector. The Tax Collector shall collect such Fire Service Non-Ad Valorem Assessment in the same manner as ad valorem taxes are collected.

3. A certified copy of this Resolution shall be delivered to the Tax Collector of Brevard County, Florida.

Done and Adopted in regular session by the Brevard County Board of County Commissioners, this 26th day of August, 2025.

ATTEST:

By: 
Rachel M. Sadoff, Clerk

**BOARD OF COUNTY COMMISSIONERS OF
BREVARD COUNTY, FLORIDA**

By: 
Rob Feltner, Chairman

As approved by the Board on: AUG 26 2025

Reviewed for legal form and content:


8/6/2025

SCHEDULE "A"

ANNUAL FIRE SERVICES SPECIAL ASSESSMENT

OCTOBER 1, 2025 THROUGH SEPTEMBER 30, 2026

Section 1. SINGLE FAMILY RESIDENTIAL IMPROVED REAL PROPERTY:

The following schedules provide the Building Area Classification Ranges (Bins), Base Rate Factor, and assessment rate for residential properties based on Use Codes.

Sq-Ft Based Adjusted by Base Rate Benefit Factor for Specific Residential Property as Defined Below

-Schedule 1 of 4-

Bin Range		ERU Factor	Base Rate Factor	Rate
0	700	0.22	1.00	83.55
701	1100	0.56	1.00	212.68
1101	1400	0.78	1.00	296.20
1401	1800	1.00	1.00	379.75
1801	2200	1.25	1.00	474.70
2201	2600	1.50	1.00	569.65
2601	1000000	1.75	1.00	664.57

Use Code Descriptions:

Use Code	Code Description
0110	SINGLE FAMILY RESIDENCE
0121	½ DUPLEX USED AS SFR
0135	TOWNHOUSE
0164	RESIDENTIAL IMPROVEMENT NOT SUITABLE FOR OCCUPANCY
0414	CONDOMINIUM UNIT
0421	TIME SHARE CONDO
0430	CONDOMINIUM- RESIDENTIAL UNIT USED IN CONJUNCTION WITH ANOTHER UNIT
0437	CONDO MANUFACTURED HOUSING RENTAL LOT W/IMPROVEMENTS (WITH MANUFACTURED HOME)

Use Code	Code Description
0464	CONDOMINIUM NOT SUITABLE FOR OCCUPANCY
0514	COOPERATIVE
0522	CO-OP MANUFACTURED HOME-IMPROVED
0564	CO-OP NOT SUITABLE FOR OCCUPANCY
0815	HOUSE AND IMPROVEMENT NOT SUITABLE FOR OCCUPANCY
5110	CROPLAND-SOIL CAPABILITY CLASS I WITH RESIDENCE
5210	CROPLAND-SOIL CAPABILITY CLASS II WITH RESIDENCE
5310	CROPLAND-SOIL CAPABILITY CLASS III WITH RESIDENCE
6010	GRAZING LAND – SOIL CAPABILITY CLASS I WITH RESIDENCE
6110	GRAZING LAND – SOIL CAPABILITY CLASS II WITH RESIDENCE
6210	GRAZING LAND – SOIL CAPABILITY CLASS III WITH RESIDENCE
6310	GRAZING LAND – SOIL CAPABILITY CLASS IV WITH RESIDENCE
6410	GRAZING LAND – SOIL CAPABILITY CLASS V WITH RESIDENCE
6510	GRAZING LAND – SOIL CAPABILITY CLASS VI WITH RESIDENCE
6680	COMBINATION-PART ORCHARD GROVES AND PART PASTURE LAND WITH RESIDENCE
6691	MIXED TROPICAL FRUITS WITH RESIDENCE

-Schedule 2 of 4 –

Bin Range		ERU Factor	Base Rate Factor	Rate
0	700	0.22	0.58	48.46
701	1100	0.56	0.58	123.35
1101	1400	0.78	0.58	171.81
1401	1800	1.00	0.58	220.25
1801	2200	1.25	0.58	275.34
2201	2600	1.50	0.58	330.40
2601	1000000	1.75	0.58	385.45

Use Code Descriptions:

Use Code	Code Description
0113	SINGLE FAMILY – MODULAR
0213	MANUFACTURED HOUSING – DOUBLE
0214	MANUFACTURED HOUSING – TRIPLE

- Schedule 3 of 4 -

Bin Range		ERU Factor	Base Rate Factor	Rate
0	700	0.22	0.42	35.11
701	1100	0.56	0.42	89.33
1101	1400	0.78	0.42	124.41
1401	1800	1.00	0.42	159.50
1801	2200	1.25	0.42	199.36
2201	2600	1.50	0.42	239.24
2601	1000000	1.75	0.42	279.10

Use Code Descriptions:

Use Code	Code Description
0041	CONDOMINIUM/RV UNIT WITH UTILITIES
0212	MANUFACTURED HOUSING-SINGLE
0232	RESIDENTIAL RELATED AMMENITY ON MANUFACTURED HOME SITE
0237	MANUFACTURED HOUSING RENTAL LOT W/ IMPROVEMENTS (WITH MANUFACTURED HOME)
0264	MANUFACTURED HOME NOT SUITABLE FOR OCCUPANCY
0422	CONDOMINIUM – MANUFACTURED HOME PARK
0438	CONDOMINIUM – IMPROVED WITH NO MANUFACTURED HOME
0441	CONDOMINIUM WITH SITE IMPROVEMENTS
0537	COOPERATIVE-MFGD HOUSING RENTAL LOT W/HOME
0538	CO-OP IMPROVED (WITHOUT MANUFACTURED HOME)
6610	ORCHARD GROVES – ALL GROVES WITH RESIDENCE

Use Code	Code Description
6640	ORCHARD GROVES - PART GROVE AND PART NOT PLANTED WITH RESIDENCE
6810	DAIRIES WITH RESIDENCE
6910	NURSERY- WITH RESIDENCE

-Schedule 4 of 4-

Bin Range		ERU Factor	Base Rate Factor	Rate
0	700	0.22	0.00	0.00
701	1100	0.56	0.00	0.00
1101	1400	0.78	0.00	0.00
1401	1800	1.00	0.00	0.00
1801	2200	1.25	0.00	0.00
2201	2600	1.50	0.00	0.00
2601	1000000	1.75	0.00	0.00

Use Code Descriptions

Use Code	Code Description
0238	MANUFACTURED HOUSING RENTAL LOT WITH IMPROVEMENTS (NO MANUFACTURED HOME)
0239	MANUFACTURED HOUSING RENTAL LOT WITHOUT IMPROVEMENTS (NO MANUFACTURED HOME)
0541	CO-OP WITH SITE IMPROVEMENTS

Section 2. Rates for Multi-Family Residential (MF) based on Building Area Classification Ranges (Bins).

1) 0 - 2,500 base area	\$618.83
2) 2,501 – 5,000 base area	\$981.78
3) 5,001 – 10,000 base area	\$1743.98
4) 10,001 – 20,000 base area	\$2,306.56
5) 20,001 – 50,000 base area	\$5,046.85

6) 50,001 - 100,000 base area	\$7,315.30
7) 100,001 – 150,000 base area	\$15,118.77
8) 150,001 – 250,000 base area	\$20,926.01
9) 250,001 and up base area	\$38,166.24

Section 3. Rates for Recreational Vehicle (RV) Property without utilities:

All sites	\$0.00
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Section 4. Rates for Mobile Home/Manufactured Home Parks:

1) 4 - 9 spaces (MHP1)	\$500.88
2) 10 – 25 spaces (MHP2)	\$866.49
3) 26 – 50 spaces (MHP3)	\$1,272.15
4) 51 – 100 spaces (MHP4)	\$3,277.47
5) 101 – 150 spaces (MHP5)	\$4,366.32
6) 151 – 200 spaces (MHP6)	\$6,589.40
7) 201 and up spaces (MHP7)	\$15,663.20

Section 5. NON-RESIDENTIAL PROPERTIES:

Each parcel will have one (1) billing unit, and the Building Area of all structures on the site will determine the range the parcel falls into for rates. When a Building Area is not available, but the Property Appraiser indicates structures exist on the parcel, the minimum charge by category will apply. Please see schedule B for the listing of property uses (use codes) and Haz Code assignments.

- a. Non-residential properties assigned the Light Hazard Code (0.08) will be charged the following rates:

Base Area Range	Rate Based on Base Area of	Rate
0 - 500	300	\$ 508.13
501 - 1,999	1,000	\$ 609.77
2,000 - 3,499	2,000	\$ 754.95
3,500 - 4,999	3,500	\$ 972.72
5,000 - 9,999	5,000	\$ 1,190.49
10,000 - 19,999	10,000	\$ 1,916.40
20,000 - 29,999	20,000	\$ 3,368.20
30,000 - 39,999	30,000	\$ 4,820.01
40,000 - 49,999	40,000	\$ 6,271.82

Base Area Range	Rate Based on Base Area of	Rate
>= 50,000	50,000	\$ 8,364.14

- b. Non-residential properties assigned the Ordinary Hazard-Group 1 Hazard Code (0.13) will be charged the following rates:

Base Area Range	Rate Based on Base Area of	Rate
0 - 500	300	\$ 535.36
501 - 1,999	1,000	\$ 700.51
2,000 - 3,499	2,000	\$ 936.42
3,500 - 4,999	3,500	\$ 1,290.29
5,000 - 9,999	5,000	\$ 1,644.18
10,000 - 19,999	10,000	\$ 2,823.78
20,000 - 29,999	20,000	\$ 5,182.97
30,000 - 39,999	30,000	\$ 7,542.16
40,000 - 49,999	40,000	\$ 9,901.34
>= 50,000	50,000	\$12,260.53

- c. Non-residential properties assigned the Ordinary Hazard-Group 2 Hazard Code (0.18) will be charged the following rates:

Base Area Range	Rate Based on Base Area of	Rate
0 - 500	300	\$ 562.58
501 - 1,999	1,000	\$ 791.24
2,000 - 3,499	2,000	\$ 1,117.90
3,500 - 4,999	3,500	\$ 1,607.89
5,000 - 9,999	5,000	\$ 2,097.87
10,000 - 19,999	10,000	\$ 3,731.16
20,000 - 29,999	20,000	\$ 6,997.73

Base Area Range	Rate Based on Base Area of	Rate
30,000 - 39,999	30,000	\$10,264.30
40,000 - 49,999	40,000	\$13,530.87
>= 50,000	50,000	\$ 16,797.44

- d. Non-residential properties assigned the Extra Hazard Code (0.3) will be charged the following rates:

Base Area Range	Rate Based on Base Area of	Rate
0 - 500	300	\$ 627.92
501 - 1,999	1,000	\$ 1,009.02
2,000 - 3,499	2,000	\$ 1,553.44
3,500 - 4,999	3,500	\$ 2,370.09
5,000 - 9,999	5,000	\$ 3,186.73
10,000 - 19,999	10,000	\$ 5,908.87
20,000 - 29,999	20,000	\$11,353.15
30,000 - 39,999	30,000	\$ 16,797.44
40,000 - 49,999	40,000	\$ 22,241.72
>= 50,000	50,000	\$ 27,686.00

SCHEDULE "B"

ANNUAL FIRE SERVICES SPECIAL ASSESSMENT

LISTING OF PROPERTY USE CODES WITH BASE RATE BENEFIT FACTOR, MULTI-FAMILY RESIDENTIAL, MANUFACTURED/MOBILE HOME PARK (MHP) OR HAZARD CODE ASSIGNMENT

In the event that a new property use code is established by the Property Appraiser, and it is not included within this schedule, the Fire Rescue Director has the authority to designate the Base Rate Benefit Factor, Multi-Family Residential, Manufactured/Mobile Home Park (MHP) or Hazard Code based on the "best fit" of property uses included in this schedule.

PROPERTY/USE CODE	USE DESCRIPTION	BASE RATE BENEFIT FACTOR (BF), <u>HAZ CODE</u> <u>(HC)</u> , <u>MULTI-FAMILY (MF)</u> <u>OR MAN. HOME PARK</u> <u>(MHP) RESIDENTIAL</u> <u>CATEGORY:</u>
41	CONDOMINIUM /RECREATIONAL VEHICLE UNIT WITH UTILITIES	BF 0.42
110	SINGLE FAMILY RESIDENCE	BF 1.00
113	MODULAR HOME	BF 0.58
121	1/2 DUPLEX USED AS SINGLE FAMILY RESIDENCE	BF 1.00
135	TOWNHOUSE	BF 1.00
164	RESIDEN. IMPRVMT NOT SUITABLE FOR OCCUPANCY	BF 1.00
212	MANUFACTURED HOUSING-SINGLE	BF 0.42
213	MANUFACTURED HOUSING-DOUBLE	BF 0.58
214	MANUFACTURED HOUSING-TRIPLE	BF 0.58
232	RESIDENTIAL RELATED AMMENITY ON MFG HOME SITE	BF 0.42
237	MANUFACTURED HOUSING RENTAL LOT IMPRVMT W/HOME	BF 0.42
238	MANUFACTURED HOUSING RENTAL LOT W/IMPROVEMENTS	BF 0.00

PROPERTY/USE CODE	USE DESCRIPTION	BASE RATE BENEFIT FACTOR (BF), <u>HAZ CODE</u> <u>(HC)</u> , <u>MULTI-FAMILY (MF)</u> <u>OR MAN. HOME PARK</u> <u>(MHP) RESIDENTIAL</u> <u>CATEGORY:</u>
239	MANUFACTURED HOUSING RENTAL LOT NO HOME	BF 0.00
264	MANUFACTURED HOME NOT SUITABLE FOR OCCUPANCY	BF 0.42
351	GARDEN APARTMENTS – 1 STORY – 10 TO 49 UNITS	MF MULTI-FAMILY
352	GARDEN APARTMENTS – 1 STORY – 50 UNITS AND UP	MF MULTI-FAMILY
353	LOW RISE APARTMENTS 10-49 UNITS 2/3 STORIES	MF MULTI-FAMILY
354	LOW RISE APARTMENTS 50 UNITS AND UP 2/3 STORIES	MF MULTI-FAMILY
355	HIGH RISE APARTMENTS- 4 STORIES AND UP	MF MULTI-FAMILY
356	TOWNHOUSE APARTMENTS	MF MULTI-FAMILY
414	CONDOMINIUM UNIT	BF 1.00
421	TIME SHARE CONDO	BF 1.00
422	CONDOMINIUM-MANUFACTURED HOME PARK	BF 0.42
430	CONDOMINIUM – RES USED IN CONJUNCTION W/OTH UNIT	BF 1.00
437	CONDO MANUFACTURED HOUSING RENTAL LOT W/HOME	BF 1.00
438	CONDOMINIUM – IMPROVED R.V. LOT – NO R.V	BF 0.42
441	CONDOMINIUM UNIT WITH SITE IMPROVEMENTS	BF 0.42
464	CONDOMINIUM NOT SUITABLE FOR OCCUPANCY	BF 1.00
514	COOPERATIVE UNIT	BF 1.00

PROPERTY/USE CODE	USE DESCRIPTION	BASE RATE BENEFIT FACTOR (BF), <u>HAZ CODE</u> <u>(HC), MULTI-FAMILY (MF)</u> <u>OR MAN. HOME PARK</u> <u>(MHP) RESIDENTIAL</u> <u>CATEGORY:</u>
522	COOPERATIVE-MANUFACTURED HOME- IMPROVED	BF 1.00
537	COOPERATIVE-MFGD HOUSING RENTAL LOT W/HOME	BF 0.42
538	COOPERATIVE-IMPROVED (W/OUT MANUF. HOME)	BF 0.42
541	CO-OP WITH SITE IMPROVEMENTS	BF 0.00
564	CO-OP NOT SUITABLE FOR OCCUPANCY	BF 1.00
719	BED AND BREAKFAST	MF MULTI-FAMILY
815	HOUSE AND IMPROVEMENT NOT SUITABLE FOR OCCUPANCY	BF 1.00
817	HOUSE AND MOBILE HOME	MF MULTI-FAMILY
818	TWO OR THREE MOBILE HOMES – NOT A PARK	MF MULTI-FAMILY
819	TWO RESIDENTIAL UNITS-NOT ATTACHED	MF MULTI-FAMILY
820	DUPLEX	MF MULTI-FAMILY
830	TRIPLEX	MF MULTI-FAMILY
834	TOWNHOUSE – TWO OR MORE UNITS	MF MULTI-FAMILY
837	TWO OR MORE MFGD HOUSING RENTAL LOTS W/HOMES	MF MULTI-FAMILY
838	TWO OR MORE MFGD HOUSING RENTAL LOTS W/IMPRVMT	MF MULTI-FAMILY
839	THREE OR FOUR LIVING UNITS – NOT ATTACHE	MF MULTI-FAMILY
840	QUADRUPLEX	MF MULTI-FAMILY
850	MULTIPLE LIVING UNITS (5 TO 9 UNITS)	MF MULTI-FAMILY
855	MULTIPLE LIVING UNITES – CONVERTED – 2 TO 9 UNITS	MF MULTI-FAMILY

PROPERTY/USE CODE	USE DESCRIPTION	BASE RATE BENEFIT FACTOR (BF), <u>HAZ CODE</u> <u>(HC), MULTI-FAMILY (MF)</u> <u>OR MAN. HOME PARK</u> <u>(MHP) RESIDENTIAL</u> <u>CATEGORY:</u>
859	MULTIPLE LIVING UNITS (5 TO 9 UNITS) NOT ATTACHED	MF MULTI-FAMILY
860	MISC RESIDENTIAL (MIGRANT CAMPS, ETC)	MF MULTI-FAMILY
864	MULTI-FAMILY IMPROVEMENT NOT SUITABLE FOR OCCUP	MF MULTI-FAMILY
5110	CROPLAND – SOIL CAPABILITY CLASS I W/RESIDENCE	BF 1.00
5210	CROPLAND – SOIL CAPABILITY CLASS II W/RESIDENCE	BF 1.00
5310	CROPLAND – SOIL CAPABILITY CLASS III W/RESIDENCE	BF 1.00
6010	GRAZING LAND – SOIL CLASS I W/RESIDENCE	BF 1.00
6110	GRAZING LAND – SOIL CAPABILITY CLASS II W/RESIDENCE	BF 1.00
6210	GRAZING LAND – SOIL CLASS III W/RESIDENCE	BF 1.00
6310	GRAZING LAND – SOIL CAPABILITY CLASS IV W/RESIDENCE	BF 1.00
6410	GRAZING LAND-SOIL CAPABILITY CLASS V W/RESIDENCE	BF 1.00
6510	GRAZING LAND-SOIL CAPABILITY CLASS VI W/RESIDENCE	BF 1.00
6610	ORCHARD GROVE – ALL GROVE W/RESIDENCE	BF 0.42
6640	ORCHARD GROVE – PT GROVE & PT NOT PLANTED W/RESID	BF 0.42
6680	COMBINATION – PT ORCHARD GROVE & PT PASTURE W/RESID	BF 1.00
6691	MIXED TROPICAL FRUITS W/RESIDENCE	BF 1.00
6810	DAIRIES-WITH RESIDENCE	BF 0.42

PROPERTY/USE CODE	USE DESCRIPTION	BASE RATE BENEFIT FACTOR (BF), <u>HAZ CODE</u> <u>(HC)</u> , <u>MULTI-FAMILY (MF)</u> <u>OR MAN. HOME PARK</u> <u>(MHP) RESIDENTIAL</u> <u>CATEGORY:</u>
6910	NURSERYS WITH RESIDENCE	BF 0.42
	MOBILE HOME/MANUFACTURED HOME PARKS:	

PROPERTY/USE CODE	USE DESCRIPTION	BASE RATE BENEFIT FACTOR (BF), <u>HAZ CODE</u> <u>(HC)</u> , <u>MULTI-FAMILY (MF)</u> <u>OR MAN. HOME PARK</u> <u>(MHP) RESIDENTIAL</u> <u>CATEGORY:</u>
2890	MANUF. HOUSING PARK RENTALS – 4 TO 9 SPACES	MHP1 MHP 4-9 SPACES
2891	MANUF. HOUSING PARK RENTALS – 10 TO 25 SPACES	MHP2 MHP 10-25 SPACES
2892	MANUF. HOUSING PARK RENTALS – 26 TO 50 SPACES	MHP3 MHP 26-50 SPACES
2893	MANUF. HOUSING PARK RENTALS – 51 TO 100 SPACES	MHP4 MHP 51-100 SPACES
2894	MANUF. HOUSING PARK RENTALS – 101 TO 150 SPACES	MHP5 MHP 101-150 SPACES
2895	MANUF. HOUSING PARK RENTALS – 151 TO 200 SPACES	MHP6 MHP 151-200 SPACES
2896	MANUF. HOUSING PARK RENTALS – 201 AND UP SPACES	MHP7 MHP ≥201 SPACES

COMMERCIAL CATEGORY:

PROPERTY/USE CODE	USE DESCRIPTION	BASE RATE BENEFIT FACTOR (BF), <u>HAZ CODE (HC), MULTI- FAMILY (MF) OR MAN. HOME PARK (MHP) RESIDENTIAL CATEGORY:</u>
433	IMPROVED CONDOMINIUM COMMON AREA	HC 0.08 LIGHT HAZARD
465	CONDOMINIUM – MISC.(NOT COVERED BY ANY OTH CODE	HC 0.08 LIGHT HAZARD
616	RETIREMENT HOME	HC 0.13 ORDINARY HAZ GRP 1
700	MIGRANT CAMPS BOARDING HOMES	HC 0.08 LIGHT HAZARD
913	IMPROVED RESIDENTIAL COMMON AREA	HC 0.08 LIGHT HAZARD
1100	RETAIL STORES – 1 UNIT	HC 0.18 ORDINARY HAZD GRP 2
1104	CONDOMINIUM / STORE	HC 0.18 ORDINARY HAZD GRP 2
1105	RETAIL DRUG STORES – (NOT ATTACHED)	HC 0.18 ORDINARY HAZD GRP 2
1110	RETAIL STORE – MULTIPLE UNITS	HC 0.18 ORDINARY HAZD GRP 2
1115	RETAIL TIRE STORE	HC 0.18 ORDINARY HAZD GRP 2
1125	CONVENIENCE STORE	HC 0.18 ORDINARY HAZD GRP 2
1130	CONVENIENCE STORE – WITH GAS PUMPS	HC 0.18 ORDINARY HAZD GRP 2
1138	RETAIL- SHELL BUILDING	HC 0.18 ORDINARY HAZD GRP 2
1150	WAREHOUSE DISCOUNT STORE	HC 0.18 ORDINARY HAZD GRP 2
1204	COMMERCIAL SHELL BUILDING (CONDO)	HC 0.18 ORDINARY HAZD GRP 2
1210	MIXED USE – COMMERCIAL PROPERTY	HC 0.18 ORDINARY HAZD GRP 2

PROPERTY/USE CODE	USE DESCRIPTION	BASE RATE BENEFIT FACTOR (BF), <u>HAZ CODE (HC), MULTI- FAMILY (MF) OR MAN. HOME PARK (MHP) RESIDENTIAL CATEGORY:</u>
1222	COMMERCIAL RELATED AMENITIES	HC 0.18 ORDINARY HAZD GRP 2
1233	IMPROVED COMMERCIAL COMMON AREA	HC 0.18 ORDINARY HAZD GRP 2
1238	COMMERCIAL SHELL BUILDING (OTHER)	HC 0.18 ORDINARY HAZD GRP 2
1264	COMMER. IMPROVE. NOT SUITABLE FOR OCCUPANCY	HC 0.18 ORDINARY HAZD GRP 2
1300	DEPARTMENT STORE	HC 0.18 ORDINARY HAZD GRP 2
1400	SUPERMARKET	HC 0.18 ORDINARY HAZD GRP 2
1500	SHOPPING MALL	HC 0.18 ORDINARY HAZD GRP 2
1600	SHOPPING COMPLEX- COMMUNITY/NEIGHBORHOOD	HC 0.18 ORDINARY HAZD GRP 2
1610	SHOPPING CENTER - NEIGHBORHOOD	HC 0.18 ORDINARY HAZD GRP 2
1700	OFFICE BUILDING – 1 STORY – SINGLE TENAN	HC 0.08 LIGHT HAZARD
1704	CONDOMINIUM OFFICE UNIT	HC 0.08 LIGHT HAZARD
1710	OFFICE BUILDING – MULTI TENANT – 1 STORY	HC 0.08 LIGHT HAZARD
1715	OFFICE BUILDING-MODULAR	HC 0.18 ORDINARY HAZD GRP 2
1738	OFFICE- SHELL BUILDING	HC 0.18 ORDINARY HAZD GRP 2
1800	OFFICE BUILDING – SINGLE TENANT – 2+ STORIES	HC 0.08 LIGHT HAZARD
1810	OFFICE BUILDING-MULTI TENANT-2 + STORIES	HC 0.08 LIGHT HAZARD

PROPERTY/USE CODE	USE DESCRIPTION	BASE RATE BENEFIT FACTOR (BF), <u>HAZ CODE (HC)</u> , <u>MULTI- FAMILY (MF) OR MAN. HOME PARK (MHP) RESIDENTIAL CATEGORY:</u>
1900	PROFESSIONAL BLDG-SINGLE TENANT – 1 STORY	HC 0.08 LIGHT HAZARD
1910	PROFESSIONAL BLDG-MULTI TENANT – 1 STORY	HC 0.08 LIGHT HAZARD
1920	PROFESSIONAL BUILDING-SINGLE TENANT – 2+STORIES	HC 0.08 LIGHT HAZARD
1930	PROFESSIONAL BUILDING- MULTI TENANT- 2+STORIES	HC 0.18 ORDINARY HAZD GRP 2
1940	PROFESSIONAL/OFFICE COMPLEX	HC 0.08 LIGHT HAZARD
1950	DAY CARE CENTER	HC 0.08 LIGHT HAZARD
1960	RADIO OR T.V. STATION	HC 0.08 LIGHT HAZARD
2000	AIRPORTS – PRIVATE	HC 0.30 EXTRA HAZARD
2010	AIRPORTS – COMMERCIAL	HC 0.30 EXTRA HAZARD
2015	MARINAS	HC 0.18 ORDINARY HAZD GRP 2
2100	RESTAURANT / CAFETERIA	HC 0.13 ORDINARY HAZD GRP 1
2104	RESTAURANT – CONDOMINIUM	HC 0.13 ORDINARY HAZD GRP 1
2110	FAST FOOD RESTAURANT	HC 0.13 ORDINARY HAZD GRP 1
2300	FINANCIAL INSTITUTION	HC 0.08 LIGHT HAZARD
2310	FINANCIAL INSTITUTION – BRANCH FACILITY	HC 0.08 LIGHT HAZARD
2400	INSURANCE CO. – OFFICE	HC 0.08 LIGHT HAZARD
2500	SERVICE SHOP RADIO AND T.V. REPAIR REF	HC 0.08 LIGHT HAZARD
2600	SERVICE STATION	HC 0.08 LIGHT HAZARD
2700	DEALERSHIP SALES / SERVICE CENTER	HC 0.18 ORDINARY HAZD GRP 2

PROPERTY/USE CODE	USE DESCRIPTION	BASE RATE BENEFIT FACTOR (BF), <u>HAZ CODE (HC)</u> , <u>MULTI- FAMILY (MF) OR MAN. HOME PARK (MHP) RESIDENTIAL CATEGORY:</u>
2710	GARAGE / AUTO BODY/AUTO PAINT SHOP	HC 0.18 ORDINARY HAZD GRP 2
2715	MINI-LUB SERVICE SPECIALIST	HC 0.18 ORDINARY HAZD GRP 2
2720	CAR WASH	HC 0.08 LIGHT HAZARD
2730	USED AUTOMOBILE SALES	HC 0.08 LIGHT HAZARD
2740	RECREATIONAL VEHICLE SALES/NEW OR USED	HC0.08 LIGHT HAZARD
2800	PARKING LOT – COMMERCIAL	HC 0.18 ORDINARY HAZD GRP 2
2810	PARKING LOT – PATRON	HC 0.18 ORDINARY HAZD GRP 2
2900	WHOLESALE OUTLET	HC 0.18 ORDINARY HAZD GRP 2
2910	PRODUCE HOUSE	HC 0.18 ORDINARY HAZD GRP 2
3000	FLORIST	HC 0.08 LIGHT HAZARD
3010	GREENHOUSE	HC 0.08 LIGHT HAZARD
3020	NURSERY (NON-AGRIC. CLASSIFICATION)	HC 0.08 LIGHT HAZARD
3030	HORSE STABLE	HC 0.18 ORDINARY HAZD GRP 2
3040	DOG KENNEL	HC 0.13 ORDINARY HAZD GRP 1
3100	THEATRE (DRIVE-IN)	HC 0.08 LIGHT HAZARD
3120	STADIUM – (NOT ENCLOSED)	HC 0.08 LIGHT HAZARD
3200	AUDITORIUM (ENCLOSED)	HC 0.08 LIGHT HAZARD
3210	THEATER – (ENCLOSED)	HC 0.08 LIGHT HAZARD
3220	RECREATION HALL	HC 0.08 LIGHT HAZARD
3230	FITNESS CENTER	HC 0.08 LIGHT HAZARD

PROPERTY/USE CODE	USE DESCRIPTION	BASE RATE BENEFIT FACTOR (BF), <u>HAZ CODE (HC)</u> , <u>MULTI- FAMILY (MF) OR MAN. HOME PARK (MHP) RESIDENTIAL CATEGORY:</u>
3300	NIGHT CLUBS COCKTAIL LOUNGES BARS	HC 0.08 LIGHT HAZARD
3400	BOWLING ALLEYS SKATING RINKS AND POOL HALLS	HC 0.08 LIGHT HAZARD
3430	ARENA (ENCLOSED)	HC 0.08 LIGHT HAZARD
3440	ARENA – (OPEN AIR) WITH SUPPORTING FACILITY	HC 0.08 LIGHT HAZARD
3450	FLEA MARKET	HC 0.18 ORDINARY HAZD GRP 2
3500	TOURIST ATTRACTION	HC 0.08 LIGHT HAZARD
3510	PERMANENT EXHIBIT	HC 0.08 LIGHT HAZARD
3600	CAMP – (OTHER THAN FOR MOBILE HOMES)	HC 0.08 LIGHT HAZARD
3610	CAMPGROUND (TRAILERS CAMPERS AND TENTS)	HC 0.08 LIGHT HAZARD
3693	LABOR CAMP	HC 0.08 LIGHT HAZARD
3700	RACE TRACK / WAGERING ATTRACTION	HC 0.08 LIGHT HAZARD
3710	CORRECTIONAL FACILITY	HC 0.18 ORDINARY HAZD GRP 2
3720	POSTAL FACILITY	HC 0.18 ORDINARY HAZD GRP 2
3800	GOLF COURSE	HC 0.08 LIGHT HAZARD
3810	DRIVING RANGE	HC 0.08 LIGHT HAZARD
3820	COUNTRY CLUB / SUPPORT FACILITIE	HC 0.08 LIGHT HAZARD
3900	MOTOR INN	HC 0.08 LIGHT HAZARD
3905	BED AND BREAKFAST	HC 0.08 LIGHT HAZARD
3910	LIMITED SERVICE HOTEL	HC 0.08 LIGHT HAZARD
3920	FULL SERVICE HOTEL	HC 0.08 LIGHT HAZARD
3930	EXTENDED STAY OR SUITE HOTEL	HC 0.08 LIGHT HAZARD

PROPERTY/USE CODE	USE DESCRIPTION	BASE RATE BENEFIT FACTOR (BF), <u>HAZ CODE (HC)</u> , <u>MULTI- FAMILY (MF)</u> OR <u>MAN. HOME PARK (MHP)</u> <u>RESIDENTIAL CATEGORY:</u>
3940	LUXURY HOTEL/RESORT	HC 0.08 LIGHT HAZARD
3950	CONVENTION HOTEL/RESORT	HC 0.08 LIGHT HAZARD
3970	MOTEL	HC 0.08 LIGHT HAZARD
3972	MOTEL – WITH RESTAURANT	HC 0.13 ORDINARY HAZD GRP 1
4100	LIGHT MANUFACTURING – SMALL EQUIP. MFG. PLANTS/SHOP	HC 0.18 ORDINARY HAZD GRP 2
4200	HEAVY INDUSTRIAL – HEAVY EQUIP.MFG. LAR, MACH SHOPS	HC 0.18 ORDINARY HAZD GRP 2
4300	LUMBER YARD SAWMILL PLANING MILL	HC 0.30 EXTRA HAZARD
4400	PACKING PLANT – FRUIT AND VEGETABLE PACK	HC 0.18 ORDINARY HAZD GRP 2
4500	CANNERIES FRUIT AND VEGETABLE BOTTLERS	HC 0.18 ORDINARY HAZD GRP 2
4600	OTH FOOD PROCESSING – CANDY, BAKERY, POTATO CHIP	HC 0.18 ORDINARY HAZD GRP 2
4700	MINERAL PROCESSING PHOSPHATE, ROCKS, GRAVEL	HC 0.08 LIGHT HAZARD
4710	CONCRETE / ASPHALT PLANT	HC 0.08 LIGHT HAZARD
4800	WAREHOUSING DISTRIB TERMINALS, TRUCK TERM, VAN & ST	HC 0.13 ORDINARY HAZD GRP 1
4804	CONDOMINIUM – WAREHOUSING	HC 0.13 ORDINARY HAZD GRP 1
4810	MINI – WAREHOUSING	HC 0.13 ORDINARY HAZD GRP 1
4830	WAREHOUSING – FLEX SPACE	HC 0.13 ORDINARY HAZD GRP 1
4840	COLD STRG & WAREHS DISTRIB CTR	HC 0.30 EXTRA HAZARD

PROPERTY/USE CODE	USE DESCRIPTION	BASE RATE BENEFIT FACTOR (BF), <u>HAZ CODE (HC)</u> , <u>MULTI- FAMILY (MF) OR MAN. HOME PARK (MHP) RESIDENTIAL CATEGORY:</u>
4900	OPEN STORAGE-NEW/USED BLDG SUPPLY, JUNKYD, AUTO WR	HC 0.13 ORDINARY HAZD GRP 1
5120	CROP LAND – SOIL CAPABILITY CLASS I – W/BLDG O/T RES	HC 0.08 LIGHT HAZARD
5220	CROP LAND – SOIL CAPABILITY CLASS II – W/BLDG O/T RES	HC 0.08 LIGHT HAZARD
5320	CROPLAND – SOIL CAPABILITY CLASS III – W/BLDG O/T RES	HC 0.08 LIGHT HAZARD
5410	TIMBERLAND-SLASHPINE INDEX 90 & ABOVE W/IMPVMT	HC 0.08 LIGHT HAZARD
5510	TIMBERLAND-SLASH PINE INDEX 80 TO 89 W/IMPVMT	HC 0.08 LIGHT HAZARD
5610	TIMBERLAND-SLASH PINE INDEX 70 TO 79 W/IMPVMT	HC 0.08 LIGHT HAZARD
5710	TIMBERLAND-SLASH PINE INDEX 60 TO 69 W/IMPVMT	HC 0.08 LIGHT HAZARD
5810	TIMBERLAND-SLASHPINE INDEX 50 TO 59 WITH IMPVMT	HC 0.08 LIGHT HAZARD
5910	TIMBERLAND- NOT CLASSIFIED BY SITE INDEX W/IMPVMT	HC 0.08 LIGHT HAZARD
6020	GRAZING LAND – SOIL CAPABILITY CLASS I – W/BLDG O/T RES	HC 0.08 LIGHT HAZARD
6120	GRAZING LAND – SOIL CAPABILITY CLASS II W/BLDG O/T RES	HC 0.08 LIGHT HAZARD
6220	GRAZING LAND – SOIL CAPABILITY CLASS III W/BLDG O/T RES	HC 0.08 LIGHT HAZARD
6320	GRAZING LAND-SOIL CAPABILITY CLASS IV W/BLDG O/T RES	HC 0.08 LIGHT HAZARD

PROPERTY/USE CODE	USE DESCRIPTION	BASE RATE BENEFIT FACTOR (BF), <u>HAZ CODE (HC), MULTI- FAMILY (MF) OR MAN. HOME PARK (MHP) RESIDENTIAL CATEGORY:</u>
6420	GRAZING LAND-SOIL CAPABILITY CLASS V W/BLDG O/T RES	HC 0.08 LIGHT HAZARD
6520	SOIL CAPABILITY CLASS VI WITH BUILDINGS O/T RES	HC 0.08 LIGHT HAZARD
6620	ORCHARD GROVES – ALL GROVES W/BLDG O/T RES	HC 0.08 LIGHT HAZARD
6650	ORCHARD GROVE-PT GROVE & PT NOT PLANTED W/BLDG	HC 0.08 LIGHT HAZARD
6670	COMBIN. – PT ORCHARD GROVE & PT PASTURE W/BLDG	HC 0.08 LIGHT HAZARD
6692	MIXED TROPICAL FRUITS W/BUILDINGS O/T RES	HC 0.08 LIGHT HAZARD
6700	POULTRY FARMS	HC 0.08 LIGHT HAZARD
6720	TROPICAL FISH FARMS	HC 0.08 LIGHT HAZARD
6730	BEE (HONEY) FARMS	HC 0.08 LIGHT HAZARD
6800	DAIRIES-WITH BUILDINGS OTHER THAN RESIDENCE	HC 0.08 LIGHT HAZARD
6920	NURSERY W/BUILDING OTHER THAN RESIDENCE	HC 0.08 LIGHT HAZARD
7200	SCHOOL – PRIVATE	HC 0.08 LIGHT HAZARD
7210	SCHOOL – PRIVATE CHURCH OWNED	HC 0.08 LIGHT HAZARD
7220	COLLEGE –PRIVATE	HC 0.08 LIGHT HAZARD
7230	FRATERNITY OR SORORITY HOME	HC 0.08 LIGHT HAZARD
7300	HOSPITAL –GENERAL-PRIVATELY OWNED	HC 0.08 LIGHT HAZARD
7400	HOME FOR THE AGED	HC 0.08 LIGHT HAZARD
7500	ASSISTED CARE LIVING FACILITY	HC 0.08 LIGHT HAZARD
7510	CHILDRENS HOME	HC 0.08 LIGHT HAZARD
7515	NON-PROFIT OR CHARITABLE SERVICES	HC 0.08 LIGHT HAZARD

PROPERTY/USE CODE	USE DESCRIPTION	BASE RATE BENEFIT FACTOR (BF), <u>HAZ CODE (HC), MULTI- FAMILY (MF) OR MAN. HOME PARK (MHP) RESIDENTIAL CATEGORY:</u>
7600	MORTUARY	HC 0.08 LIGHT HAZARD
7610	CEMETERY	HC 0.08 LIGHT HAZARD
7620	CREMATORIUM	HC 0.18 ORDINARY HAZD GRP 2
7700	CLUBS LODGES AND UNION HALLS	HC 0.08 LIGHT HAZARD
7800	GYMNASIUM	HC 0.08 LIGHT HAZARD
7820	LIBRARY	HC 0.08 LIGHT HAZARD
7841	CONVALESCENT HOME (NURSING HOME)	HC 0.08 LIGHT HAZARD
8500	HOSPITAL	HC 0.08 LIGHT HAZARD
9100	UTILITY – GAS COMPANIES – IMPROVED	HC 0.08 LIGHT HAZARD
9120	UTILITY – ELECTRIC COMPANIES – IMPROVED	HC 0.08 LIGHT HAZARD
9140	UTILITY – TEL AND TEL – IMPROVED	HC 0.08 LIGHT HAZARD
9465	IMPROVEMENT – NOT SUITABLE FOR ANY OTHER CODE	HC 0.08 LIGHT HAZARD

EXHIBIT "A"
Brevard County Fire Rescue
Estimated Non-Ad Valorem Assessment Roll Summary
As of July 17, 2025

Unincorporated

Multi Family	937	\$1,352,998.85
Mobile Home Parks	62	\$242,487.90
Non-Residential	3,422	\$5,706,693.08
Residential	99,555	\$39,000,280.54
Exempt	1,730	\$0
Vacant	25,849	\$0
Total Unincorporated	131,555	\$46,302,460

Municipalities

Multi Family	129	\$513,665.88
Mobile Home Parks	2	\$18,940.66
Non-Residential	662	\$1,705,161.44
Residential	12,536	\$5,544,790.83
Exempt	144	\$0
Vacant	7,137	\$0
Total Municipalities	20,610	\$7,782,559

Grand Total	152,165	\$54,085,019.20
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CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL

I, the undersigned, hereby certify that I am the Chairman of the Board, or authorized agent of Brevard County Fire Rescue, located in Brevard County, Florida; as such, I have satisfied myself that all property included or includable on the Non-Ad Valorem Assessment Roll for the aforesaid county is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I further certify that, upon completion of this certificate and the attachment of same to the herein described Non-Ad Valorem Assessment Roll as part thereof, said Non-Ad Valorem Assessment Roll will be delivered to the Tax Collector of this county.

In witness whereof, I have subscribed this certificate and caused the same to be attached to and made a part of the above described Non-Ad Valorem Assessment Roll this the 26th day of August, 2025 year.

Chairman of the Board or authorized agent

of Brevard County Board of County Commission
Name of local government

Rob Feltner Brevard County, Florida

Board Meeting Date

8-26-25

Item Number: H.3

Motion By: KD

Second By: TA

Nay By: _____

Commissioner	DISTRICT	AYE	NAY
Commissioner Delaney	1	✓	
Vice Chair Goodson	2	✓	
Commissioner Adkinson	3	✓	
Commissioner Altman	5	✓	
Chairman Feltner	4	✓	