
DESOTO COUNTY BOARD OF COUNTY COMMISSIONERS

**AMENDED AND RESTATED
EMS TAX ASSESSMENT INITIAL RATE RESOLUTION
RESOLUTION NO. 2025-____**

ADOPTED JULY 8, 2025

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RESOLUTION NO. 2025-_____

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF DESOTO COUNTY, FLORIDA, RELATING TO THE PROVISION OF EMERGENCY MEDICAL SERVICES, FACILITIES AND PROGRAMS IN DESOTO COUNTY, FLORIDA; PROVIDING AUTHORITY, PURPOSE AND DEFINITIONS; PROVIDING CERTAIN LEGISLATIVE FINDINGS; ESTABLISHING THE COST APPORTIONMENT, COST FACTOR, AND PARCEL APPORTIONMENT; ESTABLISHING THE ESTIMATED RATES FOR EMS TAX ASSESSMENTS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025; DIRECTING THE PREPARATION OF AN EMS TAX ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; PROVIDING FOR COLLECTION AND APPLICATION OF REVENUES; AND PROVIDING AN EFFECTIVE DATE.

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF DESOTO COUNTY, FLORIDA:

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the provisions of Ordinance No. _____(the "Ordinance"), Article VIII, section 1, Florida Constitution, sections 125.01, 125.66, and 125.271, Florida Statutes, and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS.

(A) This resolution constitutes the Amended and Restated Initial Rate Resolution and serves as the Preliminary Rate Resolution as defined in the Ordinance. It initiates the annual process for updating the EMS Tax Assessment Roll, directs the levy of EMS Tax Assessments for the Fiscal Year beginning October 1, 2025, and for future ease of reference and consistency, this Resolution will also amend and restate the Initial Rate Resolution in its entirety.

(B) Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this resolution. Words of any gender include the correlative words of the other genders, unless the sense indicates otherwise. Words imparting the singular number, include the plural number, and vice versa.

(C) All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance. As used in this resolution, the following terms shall have the following meanings, unless the context hereof otherwise requires:

"Building Area" means the actual area of a Building expressed in square feet and reflected on the Tax Roll or, in the event such information is not reflected or determined not to be accurately reflected on the Tax Roll, that area determined by the County.

"Code Descriptions" mean the descriptions listed in the Fixed Property Use Codes, Improvement Codes, and the DOR Codes.

"Commercial Property" means those Tax Parcels with a Code Description designated as "Commercial" in the Improvement Codes and those Tax Parcels determined to have a commercial use by the County.

"Commercial/Institutional Property" means, collectively, those Tax Parcels of Commercial Property and those Tax Parcels of Institutional Property.

"Cost Apportionment" means the apportionment of the Emergency Medical Services Cost among all Property Use Categories according to the Demand

Percentages established pursuant to the apportionment methodology described in Section 6 of this Amended and Restated Initial Rate Resolution.

"Cost Factor" means the factor that represents the County's varying costs in providing emergency medical services to the different Property Use Categories, as calculated in accordance with Section 7 hereof and expressed as the Typical Personnel Initial Response Cost Factor and the Average Call Duration Cost Factor.

"Demand Percentage" means the percentage of demand for emergency medical services, facilities, and programs attributable to each Property Use Category determined by analyzing the historical demand for emergency medical services as reflected in the EMS Reports, the County's initial response staffing, associated resource allocation, and the average time in service, as described in the methodology described in Sections 6 and 7 of this Amended and Restated Initial Rate Resolution.

"DOR Code" means a property use code established in Rule 12D-8.008, Florida Administrative Code, assigned by the Property Appraiser to Tax Parcels within the County.

"Dwelling Unit" means (1) a Building, or a portion thereof, available to be used for residential purposes, consisting of one or more rooms arranged, designed, used, or intended to be used as living quarters for one family only, or (2) the use of land in which lots or spaces are offered for rent or lease for the placement of mobile homes for residential purposes.

"EBU" means "equivalent benefit unit," the standard unit used to express the EMS Tax Assessment for Non-Residential Property.

"EMS Reports" means an individual report filed with NFIRS or other reporting system that documents a County emergency medical service response with a Situation Found Code of 300, 311, 320, or 321, the type of situation found, response location and type of property, and response protocol.

"Estimated EMS Tax Assessment Rate Schedule" means that rate schedule set forth in Section 9 hereof specifying the Emergency Medical Services Cost and the estimated EMS Tax Assessments.

"Exemption Code" means the exemption codes assigned by the Property Appraiser to Tax Parcels within the County as specified in Appendix D attached hereto and incorporated herein by reference.

"Fixed Property Use Codes" mean the property use codes used by NFIRS as specified in Appendix C attached hereto and incorporated herein by reference.

"Government Leasehold" means a Building of Government Property that is leased to a private entity for proprietary use.

"Improved Property" means any Tax Parcel within the County on which a Building is located.

"Improvement Codes" mean the building use codes assigned by the Property Appraiser to Tax Parcels within the County as specified in Appendix A attached hereto and incorporated herein by reference.

"Industrial Warehouse Property" means those Tax Parcels with a Code Description designated as "Industrial/Warehouse" in the Improvement Codes and those Tax Parcels determined to have an industrial/warehouse use by the County.

"Institutional Property" means those Tax Parcels with a Code Description designated as "Institutional" in the Improvement Codes and those Tax Parcels determined to have an institutional use by the County.

"Mixed Use Property" means a Tax Parcel that contains Buildings whose use descriptions are capable of assignment under a Code Description in the Improvement Codes in more than one Property Use Category.

"Mobile Home Park Property" means (1) a place set aside and offered by a person, for either direct or indirect remuneration of the owner, lessor, or operator of such place, for the parking, accommodation, or rental of five or more mobile homes; and (2) licensed by the Department of Health of the State of Florida, or its successor in function as a "mobile home park" or a hybrid park under Chapter 513, Florida Statutes, as may be amended from time-to-time.

"NFIRS" means the National Fire Incident Reporting System maintained by the Florida State Fire Marshal.

"Non-Residential Property" means, collectively, Commercial/Institutional Property and Industrial Warehouse Property.

"Parcel Apportionment" means the further apportionment of the Emergency Medical Services Cost allocated to each Property Use Category by the Cost Apportionment among the Tax Parcels under the methodology established in Section 8 of this Amended and Restated Initial Rate Resolution.

"Property Use Categories" means, collectively, Residential Property, Commercial/Institutional Property, Industrial Warehouse Property, and Transient Occupancy Property.

"Recreational Vehicle Park" or "RV Park" means (1) a place set aside and offered by a person, for either direct or indirect remuneration of the owner, lessor, or operator of such place, for the parking, accommodation, or rental of five or more recreational vehicles; and (2) licensed by the Department of Health of the State of Florida, or its successor in function as a "recreational vehicle park" or a hybrid park under Chapter 513, Florida Statutes, as may be amended from time-to-time.

"Residential Property" means those Tax Parcels with a Code Description designated as "Residential" in the Improvement Codes, including those Tax Parcels that meet the definition of Mobile Home Park, and those Tax Parcels determined to have a residential use by the County, but excluding those Tax Parcels that meet the definition of Recreational Vehicle Park.

"Situation Found Codes" means the series of basic phrases with code numbers assigned for each EMS Report in NFIRS to identify the type of incident response as specified in Appendix B attached hereto and incorporated herein by reference.

"Tax Parcel" means a parcel of property located within the County to which the Property Appraiser has assigned a distinct ad valorem property tax identification number.

"Transient Occupancy Property" means those Tax Parcels with a Code Description designated as "Hotel/Motel/RVPark" in the Improvement Codes, including Recreational Vehicle Park property, and those Tax Parcels determined to have a transient occupancy use by the County.

“Unit” means (1) a lot or space within a Recreational Vehicle Park designed for the placement of recreational vehicles, or (2) an individual room within a hotel or motel designed for temporary, short-term occupancy.

SECTION 3. PROVISION AND FUNDING OF EMERGENCY MEDICAL SERVICES.

(A) Upon the levy of an EMS Tax Assessment for emergency medical services, facilities, and programs against Benefitted Property located within the unincorporated area of DeSoto County the County shall provide emergency medical services to such Benefitted Property. All or a portion of the cost to provide such emergency medical services, facilities, and programs shall be funded from proceeds of the EMS Tax Assessment. The remaining cost, if any, required to provide emergency medical services, facilities, and programs shall be funded by available revenues other than EMS Tax Assessment proceeds.

(B) It is hereby ascertained, determined, and declared that each parcel of Benefitted Property within the County will be benefitted by the County's provision of emergency medical services, facilities, and programs in an amount not less than the EMS Tax Assessment imposed against such parcel, computed in the manner set forth in this Amended and Restated Initial Rate Resolution. Further, the Emergency Medical Services Cost is reasonably apportioned among all Benefitted Properties within the County based upon a methodology that charges a parcel in proportion to the benefits received.

SECTION 4. IMPOSITION AND COMPUTATION OF EMS TAX ASSESSMENT.

Unless otherwise exempted as provided herein, EMS Tax Assessments shall be

imposed against all Improved Property within the unincorporated area of the County. The EMS Tax Assessment shall be computed in the manner set forth in this Amended and Restated Initial Rate Resolution.

SECTION 5. LEGISLATIVE DETERMINATIONS OF BENEFIT AND FAIR APPORTIONMENT. It is hereby ascertained, determined, and declared that the EMS Tax Assessment is apportioned and levied among Tax Parcels in proportion to the benefits received from the emergency medical services provided by the County under an adopted methodology that is consistent with the following legislative findings and based upon that certain report entitled "DeSoto County, FL FY2025 Fire Protection & Emergency Medical Service Non-Ad Valorem Assessment Study Draft Report," dated as of March 11, 2024, as prepared by Stantec, which is hereby incorporated herein by reference.

General

(A) Upon the adoption of this Amended and Restated Initial Rate Resolution determining the Emergency Medical Services Cost and identifying the Benefitted Property to be included in the EMS Tax Assessment Roll, the legislative findings ascertained and declared in Sections 1.03 and 1.04 of the Ordinance are hereby ratified and confirmed.

(B) Emergency medical services, facilities and programs provide a benefit to Improved Property because such emergency medical services increase the use and enjoyment of Improved Property by: (1) protecting the life and safety of intended occupants in the use and enjoyment of property; and (2) stabilizing or lowering the cost

of property insurance by the presence of a professional and comprehensive emergency medical services program within the County.

(C) The availability and provision of comprehensive emergency medical services enhance and strengthen the relationship of such services to the use and enjoyment of the parcels of property, the market perception of the area and, ultimately, the property and rental values within the County.

(D) It is fair and reasonable to use the Improvement Codes and DOR Codes for the Cost Apportionment and the Parcel Apportionment because: (1) the Tax Roll database employing the use of such property use codes is the most comprehensive, accurate, and reliable information readily available to determine the property use and Building Area for Improved Property within the County, and (2) the Tax Roll database within such property use codes is maintained by the Property Appraiser and is thus consistent with parcel designations on the Tax Roll which compatibility permits the development of an EMS Tax Assessment Roll in conformity with the requirements of the Uniform Method of Collection.

(E) The data available in the Improvement Codes is more useful and accurate to determine Building Area than relying exclusively upon the data maintained in the DOR Codes alone because (1) the data maintained in the Improvement Codes reveals the existence of a Building with a different use than the use described in the DOR Codes, and (2) the Improvement Codes represent records maintained by the Property Appraiser with the most information relative to Building Area regardless of property use.

(F) Apportioning the Emergency Medical Services Cost among classifications of Improved Property based upon the presence of a Dwelling Unit and the presence and

relative size of other Buildings, which relates to the intended or potential occupancy thereof, and the historical demand for Emergency Medical Services by property use is fair and reasonable and proportional to the benefit received.

(G) The EMS Reports are the most reliable data available to determine the potential demand for emergency medical services from property use and to determine the benefit to property use resulting from the availability of emergency medical services. There are sufficient EMS Reports that document the historical demand for emergency medical services from Benefitted Property within the Property Use Categories. The Demand Percentage determined for each Property Use Category by an examination of such EMS Reports is consistent with the experience of the County. Therefore, the use of Demand Percentages determined by an examination of EMS Reports is a fair and reasonable method to apportion the Emergency Medical Services Cost among the Property Use Categories.

(H) The County's budget is sized based upon its ability to provide service to Improved Property within its boundaries. Therefore, the level of services required to meet anticipated demand for emergency medical services and the corresponding annual emergency medical services budget required to fund emergency medical services provided to non-specific property uses would be required notwithstanding the occurrence of any incidents from such non-specific property uses. Therefore, it is fair and reasonable to omit from the Demand Percentage calculation the EMS Reports documenting emergency medical services provided to non-specific property uses.

(I) The County's initial response protocol, associated resource allocation, and the average time-in-service from the EMS Reports varies among the Property Use

Categories. Therefore, it is fair and reasonable to use a Cost Factor in calculating the Demand Percentages because it reflects the varying costs that are associated with the County's responses and services to different Property Use Categories based upon the County's initial response and average time that personnel and equipment were out of service.

Residential Property Parcel Apportionment

(J) Neither the size nor the value of Residential Property determines the scope of the required emergency medical response. The potential demand for emergency medical services is driven by the existence of a Dwelling Unit and the anticipated average occupant population.

(K) The historical demand for emergency medical service availability for multi-family and single family Residential Property is substantially similar and any difference in the percentage of documented EMS calls to such specific property uses is statistically insignificant.

(L) Apportioning the Emergency Medical Services Cost for emergency medical services attributable to Residential Property on a per Dwelling Unit basis is required to avoid cost inefficiency and unnecessary administration and is a fair and reasonable method of Parcel Apportionment based upon historical call data.

Non-Residential Property Parcel Apportionment

(M) The assessment of Non-Residential Property by square footage classification ranges, as expressed by assigned EBUs, is fair and reasonable for the purpose of Parcel Apportionment because the demand for emergency medical services is determined and measured by the square footage of structures and improvements

within benefited parcels.

(N) Apportioning the Emergency Medical Services Cost among classifications of Non-Residential Property based upon the size of an improvement and the potential occupancy thereof is fair and reasonable, proportional to the benefit received, and consistent with the available data.

(O) The greater the Building Area and assigned EBUs, the greater the potential for more frequent and greater demands on the County's emergency medical services and the greater amount of resources that must be available. Therefore, apportioning the Emergency Medical Services Cost among classifications of Non-Residential Property based upon the size of an improvement and the potential occupancy thereof is fair and reasonable, proportional to the benefit received, and consistent with the available data.

(P) The risk of loss and the demand for emergency medical services availability is substantially the same for Buildings below a certain minimum size. Because the anticipated occupancy of non-residential Buildings below a certain minimum size is less, it is fair, reasonable and equitable to provide a lesser assessment burden on improved property containing such Buildings by the creation of specific Building Area classification ranges for such parcels.

(Q) The separation of Non-Residential Property into Building Area classification ranges is fair and reasonable for the purposes of Parcel Apportionment because: (1) the absence of a need for precise square footage data within the ad valorem tax records maintained by the Property Appraiser undermines the use of actual Building Area within each improved parcel as a basis for Parcel Apportionment; (2) the

administrative expense and complexity created by an on-site inspection to determine the actual Building Area within each improved parcel assessed is impractical; (3) the demand for emergency medical services availability is not precisely determined or measured by the actual Building Area within benefitted parcels; and (4) the classification of parcels within Building Area classification ranges is a fair and reasonable method to classify benefitted parcels and to apportion costs among benefitted parcels that create similar demand for the availability of emergency medical services.

(R) The value of an improvement does not determine the initial scope of the required emergency medical response. The potential demand for emergency medical services for Non-Residential Property is driven by the existence of a Building and its anticipated or potential occupancy population. Based on trip generation studies and the resulting data analysis, potential occupant population increases or is capable of increasing as the size of a structure increases.

(S) Due to the similar response frequency and types of use between Commercial Property and Institutional Property, it is fair and reasonable to combine these Property Use Categories for purposes of the Cost Apportionment and Parcel Apportionment.

Transient Occupancy Property Parcel Apportionment

(T) In accordance with section 125.0168, Florida Statutes, which mandates that the County treat Recreational Vehicle Park property as a commercial entity in the same manner as a hotel, motel or other similar facility for non-ad valorem special assessments levied by the County, it is fair and reasonable to treat each space within the Recreational Vehicle Park property and each room in hotel and motel property as a

Unit because the potential demand for emergency medical services is driven by the existence of each Unit, the use of the property, and the anticipated average occupant population.

Policies and Exemptions

(U) Government Property provides facilities and uses to the community, local constituents and the public in general that serve a legitimate public purpose and provide a public benefit. Therefore, it is fair and reasonable not to levy an EMS Tax Assessment upon such parcels of Government Property.

(V) Although a parcel's fee may be under government ownership, Government Leaseholds do not serve the same public purpose nor provide a public benefit sufficient to entitle Government Leasehold property to an exemption from the EMS Tax Assessment. Additionally, exempting Government Leaseholds from the EMS Tax Assessment could put the private lessees at a competitive advantage over other private entities engaging in the same proprietary venture. Accordingly, Government Leaseholds shall not be considered Government Property for the purposes of the EMS Tax Assessment and shall not be afforded an exemption from the EMS Tax Assessment that is granted to other Governmental Property.

(W) Government Property that is owned by federal government mortgage entities, such as the VA and HUD, due to foreclosures are not serving a governmental purpose nor providing a public benefit but are instead being held by these federal government mortgage entities in a proprietary capacity. Accordingly, these properties shall not be considered Government Property for purposes of the EMS Tax

Assessments and shall not be afforded an exemption from the EMS Tax Assessment that is granted to other Government Property.

(X) Certain property uses are exempt from ad valorem taxation under Florida law because they provide facilities and uses to the ownership, occupants, membership as well as the public in general that otherwise might be requested or required to be provided by the County and such uses thereof serve a public purpose and provide a public benefit. Therefore, it is fair and reasonable not to impose EMS Tax Assessments upon Buildings assigned an Exemption Code of 2, 9, 15, 20, 24, 37, 39, 75, 98, or 99.

(Y) In accordance with Section 125.01(1)(r), Florida Statutes, the County is required to exempt Buildings of Non-Residential property that are located on lands classified as agricultural lands pursuant to Section 193.461, Florida Statutes, from the EMS Tax Assessment. Accordingly, it is fair and reasonable not to impose EMS Tax Assessments upon such Buildings.

SECTION 6. COST APPORTIONMENT METHODOLOGY.

(A) The County examined the EMS Reports related to the type of calls and the physical location of each call and using NFIRS data where available or verification of physical location indicated in the EMS Reports when needed, the County assigned emergency medical incidents to the specific properties by correlating the Codes Descriptions in the Fixed Property Use Codes in the EMS Reports to the Improvement Codes.

(B) Based upon such assignment of EMS Reports to specific properties, the number of EMS Reports filed within a sampling period was determined for each Property Use Category.

(C) Cost Factors for personnel and call duration, as set out in Section 7 hereof, were then determined for each Property Use Category. A weighted Demand Percentage was then determined for each Property Use Category by calculating the percentage that EMS Reports allocated to each Property Use Category bear to the total number of EMS Reports documented for all Property Use Categories within the sampling period and then applying the Cost Factors to that EMS Report allocation for each Property Use Category using the following formula: (Actual EMS Reports x Typical Personnel Initial Response Cost Factor x 0.5) + (Actual EMS Reports x Average Call Duration Cost Factor x 0.5).

(D) The weighted Demand Percentage for each Property Use Category was then applied to the Emergency Medical Services Cost and the resulting product is the cost allocation of that portion of the Emergency Medical Services Cost allocated to each individual Property Use Category.

SECTION 7. COST FACTOR CALCULATION. A Cost Factor for an emergency medical services response to each Property Use Category was calculated as follows:

(A) Based upon County's adopted response protocol and the information recorded in the EMS Reports, the average number of personnel initially responding and the average time that personnel and equipment were out of service for each Property Use Category were determined.

(B) The resulting products described in paragraph (A) for each category of Non-Residential Property and Transient Occupancy Property were divided by the average time out of service or number of personnel, as applicable, for the Residential

Property Use Category to calculate the relative Typical Personnel Initial Response Cost Factor and Average Call Duration Cost Factor for those respective categories.

(C) Based upon this analysis, the following Cost Factors were calculated:

Property Use Category	Average Personnel Initial Response	Cost Factor	Average Time Out of Service	Cost Factor
Residential	2.34	1.0	31.38	1.0
Commercial/Institutional	2.34	1.0	30.90	0.81
Industrial Warehouse	2.59	1.11	32.00	1.02
Transient Occupancy	2.64	1.13	25.40	0.81

(D) These Cost Factors are then applied as set forth in Section 6 to arrive at the weighted Demand Percentage for each Property Use Category.

SECTION 8. PARCEL APPORTIONMENT METHODOLOGY.

(A) The apportionment among Tax Parcels of that portion of the Emergency Medical Services Cost apportioned to each Property Use Category under the Cost Apportionment shall be consistent with the Parcel Apportionment methodology described and determined in this Section 8.

(B) It is hereby acknowledged that the Parcel Apportionment methodology is to be applied in the calculation of the estimated EMS Tax Assessment rates established in Section 9 of this Resolution.

(C) The Cost Apportionment to each Property Use Category and to Mixed Use Property shall be apportioned among the Tax Parcels within each Property Use Category and to Mixed Use Property Tax Parcels as follows:

(1) **RESIDENTIAL PROPERTY.** The EMS Tax Assessment for each Tax Parcel of Residential Property shall be computed by multiplying the Demand

Percentage attributable to Residential Property by the Emergency Medical Services Cost, dividing such product by the total number of Dwelling Units shown on the Tax Roll within the County, and then multiplying such quotient by the number of Dwelling Units located on such Tax Parcel.

(2) NON-RESIDENTIAL PROPERTY. The EMS Tax Assessment for each Building of Non-Residential Property, except Transient Occupancy Property, shall be computed as follows:

(a) Respectively, multiply the Emergency Medical Services Cost by the Demand Percentage attributable to each of the Non-Residential Property Use Categories. The resulting dollar amounts reflect the portions of the County's emergency medical services budget to be respectively funded from EMS Tax Assessment revenue derived from each of the Non-Residential Property Use Categories.

(b) Separate each Building of Non-Residential Property into the appropriate Non-Residential Property Use Category for that Building and into one of the following square footage categories:

(1) Buildings with a Building Area of 1,999 square feet or less;

(2) Buildings with a Building Area between 2,000 square feet and 3,499 square feet;

(3) Buildings with a Building Area between 3,500 square feet and 4,999 square feet;

(4) Buildings with a Building Area between 5,000 square feet and 9,999 square feet;

(5) Buildings with a Building Area between 10,000 square feet and 19,999 square feet;

(6) Buildings with a Building Area between 20,000 square feet and 29,999 square feet;

(7) Buildings with a Building Area between 30,000 square feet and 39,999 square feet;

(8) Buildings with a Building Area between 40,000 square feet and 49,999 square feet;

(9) Buildings with a Building Area between 50,000 square feet and 59,999 square feet;

(10) Buildings with a Building Area between 60,000 square feet and 74,999 square feet;

(11) Buildings with a Building Area between 75,000 square feet and 99,999 square feet;

(12) Buildings with a Building Area of 100,000 square feet or greater.

(c) As to each Non-Residential Property Use Category assign EBUs to Buildings categorized in each Building Area range as follows:

(1) Assign 1 EBU to each Building within the Building Area range provided in paragraph (b)(1) of this subsection;

(2) Assign 2 EBUs to each Building within the Building Area range provided in paragraph (b)(2) of this subsection;

(3) Assign 3.5 EBU's to each Building within the Building Area range provided in paragraph (b)(3) of this subsection;

(4) Assign 5 EBU's to each Building within the Building Area range provided in paragraph (b)(4) of this subsection;

(5) Assign 10 EBU's to each Building within the Building Area range provided in paragraph (b)(5) of this subsection;

(6) Assign 20 EBU's to each Building within the Building Area range provided in paragraph (b)(6) of this subsection;

(7) Assign 30 EBU's to each Building within the Building Area range provided in paragraph (b)(7) of this subsection;

(8) Assign 40 EBU's to each Building within the Building Area range provided in paragraph (b)(8) of this subsection;

(9) Assign 50 EBU's to each Building within the Building Area range provided in paragraph (b)(9) of this subsection;

(10) Assign 60 EBU's to each Building within the Building Area range provided in paragraph (b)(10) of this subsection;

(11) Assign 75 EBU's to each Building within the Building Area range provided in paragraph (b)(11) of this subsection; and

(12) Assign 100 EBU's to each Building within the Building Area range provided in paragraph (b)(12) of this subsection.

(d) For each Non-Residential Property Use Category, add the total number of EBU's assigned in paragraphs (c)(1) through (c)(12) of this subsection.

The sum reflects an aggregate number of EBUs for each Non-Residential Property Use Category to be used by the County in the computation of EMS Tax Assessments.

(e) Divide the product determined in paragraph (a) of this subsection relative to each of the Non-Residential Property Use Categories by the total number of EBUs determined for each Non-Residential Property Use Category in paragraph (d) of this subsection. The resulting quotient expresses a dollar amount per EBU to be used in computing EMS Tax Assessments for each of the respective Non-Residential Property Use Categories.

(f) For each Building within the Non-Residential Property Use Categories, multiply the resulting dollar amount per EBU from paragraph (e) of this subsection by its respective EBU assignment in paragraphs (c)(1) through (c)(12) of this subsection. The result expresses the respective dollar amounts of the EMS Tax Assessment to be imposed upon each Building of Non-Residential Property.

(3) TRANSIENT OCCUPANCY PROPERTY. The EMS Tax Assessment for each Tax Parcel of Transient Occupancy Property shall be computed by multiplying the Demand Percentage attributable to Transient Occupancy Property by the Emergency Medical Services Cost, dividing such product by the total number of Units shown on the Tax Roll within the County, and then multiplying such quotient by the number of Units located on such Tax Parcel.

(4) MIXED USE PROPERTY. The EMS Tax Assessment for each Tax Parcel classified in two or more Property Use Categories shall be the sum of the EMS Tax Assessments computed for each Property Use Category.

**SECTION 9. DETERMINATION OF EMERGENCY MEDICAL SERVICES
COST; ESTABLISHMENT OF PRELIMINARY EMS TAX ASSESSMENTS.**

(A) The Emergency Medical Services Cost to be levied and apportioned among Benefitted Property pursuant to the Cost Apportionment and Parcel Apportionment for the Fiscal Year beginning October 1, 2025, is \$3,039,337.00.

(B) The estimated EMS Tax Assessments to be levied and apportioned among Benefitted Property to generate the estimated Emergency Medical Services Cost for the Fiscal Year beginning October 1, 2025, are hereby established as follows for the purpose of this Amended and Restated Initial Rate Resolution:

Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$185.00
Non-Residential Property Use Categories	Rate Per EBU
Commercial/Institutional	\$53.00
Industrial Warehouse	\$2.00
Transient Occupancy Property Use Category	Rate Per Unit
Transient Occupancy	\$5.00

(C) The estimated Maximum EMS Tax Assessment rates to be assessed and apportioned among benefitted parcels in future Fiscal Years without further notice pursuant to the Cost Apportionment and Parcel Apportionment are hereby established as follows for the purpose of this Amended and Restated Initial Rate Resolution:

Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$218.00
Non-Residential Property Use Categories	Rate Per EBU
Commercial/Institutional	\$62.00
Industrial Warehouse	\$2.00
Transient Occupancy Property Use Category	Rate Per Unit
Transient Occupancy	\$6.00

(D) The following exemptions shall apply to the EMS Tax Assessment program:

(1) No EMS Tax Assessment shall be imposed upon a Tax Parcel of Government Property; however, Government Leaseholds and Government Property that is owned by federal mortgage entities, such as the VA and HUD, shall not be exempted from the EMS Tax Assessment; and

(2) No EMS Tax Assessment shall be imposed against any Buildings of Non-Residential Property located on a Tax Parcel that is classified as agricultural land pursuant to Section 193.461, Florida Statutes.

(3) No EMS Tax Assessment shall be imposed against any Buildings assigned an Exemption Code of 2, 9, 15, 20, 24, 37, 39, 75, 98, or 99.

(E) Any shortfall in the expected EMS Tax Assessment proceeds due to any reduction or exemption from payment of the EMS Tax Assessments required by law or authorized by the Board shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the EMS Tax Assessments. In the event a court of competent jurisdiction determines any exemption or reduction by the Board is improper or otherwise adversely affects the validity of the EMS Tax Assessment imposed for this Fiscal Year, the sole and exclusive

remedy shall be the imposition of an EMS Tax Assessment upon each affected Tax Parcel in the amount of the EMS Tax Assessment that would have been otherwise imposed save for such reduction or exemption afforded to such Tax Parcel by the Board.

(F) The approval of the Estimated EMS Tax Assessment Rate Schedule by the adoption of this Amended and Restated Initial Rate Resolution determines the amount of the Emergency Medical Services Cost. The remainder of such Fiscal Year budget for emergency medical services, facilities, and programs shall be funded from available County revenue other than EMS Tax Assessment proceeds.

(G) The estimated EMS Tax Assessments specified in the Estimated EMS Tax Assessment Rate Schedule are hereby established to fund the specified Emergency Medical Services Cost determined to be assessed in the Fiscal Year beginning October 1, 2025. No portion of such Emergency Medical Services Cost is attributable to impact fee revenue that funds capital improvements necessitated by new growth or development.

(H) The estimated EMS Tax Assessments established in this Amended and Restated Initial Rate Resolution shall be the estimated tax rates applied by the County Administrator in the preparation of the preliminary EMS Tax Assessment Roll for the Fiscal Year beginning October 1, 2025, as provided in Section 10 of this Amended and Restated Initial Rate Resolution.

SECTION 10. TAX ASSESSMENT ROLL.

(A) The County Administrator is hereby directed to prepare, or cause to be prepared, a preliminary EMS Tax Assessment Roll for the Fiscal Year beginning October 1, 2025, in the manner provided in the Ordinance. Unless otherwise exempted as provided herein, the EMS Tax Assessment Roll shall include all Tax Parcels of Improved Property in the Property Use Categories within the County. The County Administrator shall apportion the estimated Emergency Medical Services Cost to be recovered through EMS Tax Assessments in the manner set forth in this Amended and Restated Initial Rate Resolution, which is designed to charge a parcel in proportion to its benefits.

(B) A copy of the Ordinance, this Amended and Restated Initial Rate Resolution, documentation related to the estimated amount of the Emergency Medical Services Cost to be recovered through the imposition of EMS Tax Assessment, and the updated EMS Tax Assessment Roll shall be maintained on file in the office of the County Administrator and open to public inspection. The foregoing shall not be construed to require that the preliminary EMS Tax Assessment Roll be in printed form if the amount of the EMS Tax Assessment for each parcel of property can be determined by the use of a computer terminal available to the public.

(C) It is hereby ascertained, determined, and declared that the method of determining the EMS Tax Assessments for emergency medical services as set forth in this Amended and Restated Initial Rate Resolution is a fair and reasonable method of apportioning the Emergency Medical Services Cost among parcels of Benefitted Property located within the County.

SECTION 11. AUTHORIZATION OF PUBLIC HEARING. There is hereby established a public hearing to be held at 6:30 p.m. on September 8, 2025, in the County Commission Chambers, 201 E Oak Street, First Floor, Arcadia, Florida, at which time the Board will receive and consider any comments on the EMS Tax Assessment from the public and affected property owners and consider imposing EMS Tax Assessments and collecting such charges on the same bill as ad valorem taxes.

SECTION 12. NOTICE BY PUBLICATION. The County Administrator shall publish a notice of the public hearing authorized by Section 11 hereof in the manner and time provided in Section 2.04 of the Ordinance. The notice shall be published no later than August 18, 2025, in substantially the form attached hereto as Appendix E.

SECTION 13. NOTICE BY MAIL.

(A) The County Administrator shall also provide notice of the public hearing authorized by Section 11 hereof by first class mail to the Owner of each parcel of Benefited Property, in the manner and time provided in Section 2.05 of the Ordinance. Such notice shall be mailed no later than August 18, 2025, in substantially the form attached hereto as Appendix F.

(B) For Tax Parcels with exempt “home addresses” pursuant to Section 119.071(4), Florida Statutes, the County Administrator shall work with the Property Appraiser and Tax Collector for provision of notice.

SECTION 14. METHOD OF COLLECTION. It is hereby declared that the EMS Tax Assessments shall be collected and enforced pursuant to the Uniform Assessment Collection Act as provided in Section 3.01 of the Ordinance for the Fiscal

Year beginning October 1, 2025; provided, however, that any EMS Tax Assessments that are imposed against Government Leaseholds not included on the tax roll shall be collected pursuant to the procedure provided in Section 3.02 of the Ordinance.

SECTION 15. APPLICATION OF TAX ASSESSMENT PROCEEDS.

Proceeds derived by the County from the EMS Tax Assessment will be utilized for the provision of emergency medical services, facilities, and programs within the County. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund emergency medical services, facilities, and programs within the County.

SECTION 16. EFFECTIVE DATE. This Amended and Restated Initial Rate Resolution shall take effect immediately upon its passage and adoption.

PASSED, ADOPTED AND APPROVED THIS 8th day of July, 2025.

**BOARD OF COUNTY COMMISSIONERS
OF DESOTO COUNTY, FLORIDA**

(SEAL)

By: _____
Chairman

ATTEST:

By: _____
County Administrator, as Clerk to the Board

Approved for Form and Correctness:

By: _____
County Attorney

APPENDIX A
IMPROVEMENT CODES

IMPROVEMENT CODES

Property Use Code	Description	Property Use Category
0	VACANT	VACANT
10	VACANT (RR	VACANT
100	SINGLE FAM	RESIDENTIAL
200	MOBILE HOM	RESIDENTIAL
300	MULTI-FAMI	RESIDENTIAL
400	CONDOMINIA	RESIDENTIAL
600	RETIREMENT	COMMERCIAL/INSTITUTIONAL
700	MISCELLANEOUS	RESIDENTIAL
800	MULTI-FAMI	RESIDENTIAL
900	RES COMMON	EXCLUDED
1000	VACANT COM	VACANT
1100	STORES 1 S	COMMERCIAL/INSTITUTIONAL
1200	STORE/OFFI	COMMERCIAL/INSTITUTIONAL
1300	DEPARTMENT	COMMERCIAL/INSTITUTIONAL
1400	SUPERMARKE	COMMERCIAL/INSTITUTIONAL
1600	COMMUNITY	COMMERCIAL/INSTITUTIONAL
1700	OFFICE BUI	COMMERCIAL/INSTITUTIONAL
1800	MULTI STOR	COMMERCIAL/INSTITUTIONAL
1900	PROFESSION	COMMERCIAL/INSTITUTIONAL
2100	RESTAURANT	COMMERCIAL/INSTITUTIONAL
2300	FINANCIAL	COMMERCIAL/INSTITUTIONAL
2500	REPAIR SER	COMMERCIAL/INSTITUTIONAL
2600	SERVICE ST	COMMERCIAL/INSTITUTIONAL
2700	VEH SALE/R	COMMERCIAL/INSTITUTIONAL
2800	PARKING/MH	HOTEL/MOTEL/RV PARK
3300	NIGHTCLUB/	COMMERCIAL/INSTITUTIONAL
3500	TOURIST AT	COMMERCIAL/INSTITUTIONAL
3800	GOLF COURSE	COMMERCIAL/INSTITUTIONAL
3900	HOTELS AND	HOTEL/MOTEL/RV PARK
4000	VACANT IND	VACANT
4100	LIGHT MANU	INDUSTRIAL/WAREHOUSE
4200	HEAVY MANU	INDUSTRIAL/WAREHOUSE
4400	PACKING PL	INDUSTRIAL/WAREHOUSE
4800	WAREHOUSE-	INDUSTRIAL/WAREHOUSE
4900	OPEN STORA	INDUSTRIAL/WAREHOUSE
5000	IMPROVED A	COMMERCIAL/INSTITUTIONAL
5300	CROPLAND C	COMMERCIAL/INSTITUTIONAL
5700	TIMBERLAND	COMMERCIAL/INSTITUTIONAL
6000	PASTURELAN	COMMERCIAL/INSTITUTIONAL
6100	PASTURELAN	COMMERCIAL/INSTITUTIONAL
6200	PASTURELAN	COMMERCIAL/INSTITUTIONAL
6300	PASTURELAN	COMMERCIAL/INSTITUTIONAL
6600	ORCHARDS,	COMMERCIAL/INSTITUTIONAL
6700	POULTRY, BE	COMMERCIAL/INSTITUTIONAL

6800	DAIRIES,FE	COMMERCIAL/INSTITUTIONAL
6900	ORNAMENTAL	COMMERCIAL/INSTITUTIONAL
7000	VAC INSTIT	VACANT
7100	CHURCHES	COMMERCIAL/INSTITUTIONAL
7200	PRIVATE SC	COMMERCIAL/INSTITUTIONAL
7400	HOMES FOR	COMMERCIAL/INSTITUTIONAL
7500	NON-PROFIT	COMMERCIAL/INSTITUTIONAL
7600	MORTUARY/C	COMMERCIAL/INSTITUTIONAL
7700	CLUBS/LODG	COMMERCIAL/INSTITUTIONAL
7800	REST HOMES	COMMERCIAL/INSTITUTIONAL
7900	CULTURAL G	COMMERCIAL/INSTITUTIONAL
8000	VACANT GOV	VACANT
8020	VACANT GOV	VACANT
8030	VACANT GOV	VACANT
8040	VACANT GOV	VACANT
8050	VACANT GOV	VACANT
8060	VACANT GOV	VACANT
8100	MILITARY	COMMERCIAL/INSTITUTIONAL
8200	FOREST/PAR	VACANT
8210	FOREST/PAR	VACANT
8300	PUBLIC SCH	COMMERCIAL/INSTITUTIONAL
8400	COLLEGES	COMMERCIAL/INSTITUTIONAL
8500	HOSPITALS-	COMMERCIAL/INSTITUTIONAL
8510	HOSPITALS-	COMMERCIAL/INSTITUTIONAL
8600	COUNTY	COMMERCIAL/INSTITUTIONAL
8700	STATE	COMMERCIAL/INSTITUTIONAL
8710	STATE(TIIT	COMMERCIAL/INSTITUTIONAL
8720	STATE-WATE	COMMERCIAL/INSTITUTIONAL
8800	FEDERAL	COMMERCIAL/INSTITUTIONAL
8900	MUNICIPAL	COMMERCIAL/INSTITUTIONAL
9100	UTILITIES	EXCLUDED
9200	MINING	EXCLUDED
9300	SUB-SURFAC	EXCLUDED
9400	RIGHTS-OF-	EXCLUDED
9410	R/W (RR OW	EXCLUDED
9500	RIVERS AND	EXCLUDED
9600	WASTELAND/	EXCLUDED

9700	REC AND PA	VACANT
9800	CENTRALLY	EXCLUDED
9900	NO AG ACRE	VACANT
9905	NO AG AC-(VACANT

APPENDIX B
SITUATION FOUND CODES

SITUATION FOUND CODES

Incident Code	Incident Description	Incident Type
100	Fire, other	FIRE
111	Building fire	FIRE
112	Fires in structure other than in a building	FIRE
113	Cooking fire, confined to container	FIRE
118	Trash or rubbish fire, contained	FIRE
120	Fire in mobile prop. used as a fixed struc., other	FIRE
121	Fire in mobile home used as fixed residence	FIRE
122	Fire in motor home, camper, recreational vehicle	FIRE
130	Mobile property (vehicle) fire, other	FIRE
131	Passenger vehicle fire	FIRE
132	Road freight or transport vehicle fire	FIRE
134	Water vehicle fire	FIRE
136	Self-propelled motor home or recreational vehicle	FIRE
137	Camper or recreational vehicle (RV) fire	FIRE
138	Off-road vehicle or heavy equipment fire	FIRE
140	Natural vegetation fire, other	FIRE
141	Forest, woods or wildland fire	FIRE
142	Brush or brush-and-grass mixture fire	FIRE
143	Grass fire	FIRE
150	Outside rubbish fire, other	FIRE
151	Outside rubbish, trash or waste fire	FIRE
152	Garbage dump or sanitary landfill fire	FIRE
154	Dumpster or other outside trash receptacle fire	FIRE
160	Special outside fire, other	FIRE
161	Outside storage fire	FIRE
162	Outside equipment fire	FIRE
163	Outside gas or vapor combustion explosion	FIRE
170	Cultivated vegetation, crop fire, other	FIRE
173	Cultivated trees or nursery stock fire	FIRE
240	Explosion (no fire), other	FIRE
251	Excessive heat, scorch burns with no ignition	FIRE
300	Rescue, EMS incident, other	EMS
311	Medical assist, assist EMS crew	EMS
320	Emergency medical service, other	EMS
321	EMS call, excluding vehicle accident with injury	EMS
322	Motor vehicle accident with injuries	FIRE
323	Motor vehicle/pedestrian accident (MV Ped)	FIRE
324	Motor vehicle accident with no injuries.	FIRE
340	Search for lost person, other	FIRE

341	Search for person on land	FIRE
342	Search for person in water	FIRE
352	Extrication of victim(s) from vehicle	FIRE
353	Removal of victim(s) from stalled elevator	FIRE
356	High-angle rescue	FIRE
357	Extrication of victim(s) from machinery	FIRE
360	Water & ice-related rescue, other	FIRE
365	Watercraft rescue	FIRE
381	Rescue or EMS standby	EMS
400	Hazardous condition, other	FIRE
410	Combustible/flammable gas/liquid condition, other	FIRE
411	Gasoline or other flammable liquid spill	FIRE
412	Gas leak (natural gas or LPG)	FIRE
413	Oil or other combustible liquid spill	FIRE
422	Chemical spill or leak	FIRE
423	Refrigeration leak	FIRE
424	Carbon monoxide incident	FIRE
440	Electrical wiring/equipment problem, other	FIRE
441	Heat from short circuit (wiring), defective/worn	FIRE
442	Overheated motor	FIRE
444	Power line down	FIRE
445	Arcing, shorted electrical equipment	FIRE
451	Biological hazard, confirmed or suspected	FIRE
460	Accident, potential accident, other	FIRE
462	Aircraft standby	FIRE
463	Vehicle accident, general cleanup	FIRE
500	Service call, other	FIRE
510	Person in distress, other	FIRE
511	Lock-out	FIRE
520	Water problem, other	FIRE
522	Water or steam leak	FIRE
531	Smoke or odor removal	FIRE
540	Animal problem, other	FIRE
541	Animal problem	FIRE
542	Animal rescue	FIRE
550	Public service assistance, other	FIRE

551	Assist police or other governmental agency	FIRE
552	Police matter	FIRE
553	Public service	FIRE
554	Assist invalid	FIRE
561	Unauthorized burning	FIRE
571	Cover assignment, standby, moveup	FIRE
600	Good intent call, other	FIRE
611	Dispatched and cancelled en route	FIRE
621	Wrong location	FIRE
622	No incident found on arrival at dispatch address	FIRE
631	Authorized controlled burning	FIRE
632	Prescribed fire	FIRE
641	Vicinity alarm (incident in other location)	FIRE
650	Steam, other gas mistaken for smoke, other	FIRE
651	Smoke scare, odor of smoke	FIRE
652	Steam, vapor, fog or dust thought to be smoke	FIRE
653	Smoke from barbecue, tar kettle	FIRE
661	EMS call, party transported by non-fire agency	EMS
671	HazMat release investigation w/no HazMat	FIRE
700	False alarm or false call, other	FIRE
710	Malicious, mischievous false call, other	FIRE
711	Municipal alarm system, malicious false alarm	FIRE
713	Telephone, malicious false alarm	FIRE
714	Central station, malicious false alarm	FIRE
721	Bomb scare - no bomb	FIRE
730	System malfunction, other	FIRE
733	Smoke detector activation due to malfunction	FIRE
734	Heat detector activation due to malfunction	FIRE
735	Alarm system sounded due to malfunction	FIRE
736	CO detector activation due to malfunction	FIRE
740	Unintentional transmission of alarm, other	FIRE
741	Sprinkler activation, no fire - unintentional	FIRE
743	Smoke detector activation, no fire - unintentional	FIRE
744	Detector activation, no fire - unintentional	FIRE
745	Alarm system activation, no fire - unintentional	FIRE

746	Carbon monoxide detector activation, no CO	FIRE
800	Severe weather or natural disaster, other	FIRE
813	Wind storm, tornado/hurricane assessment	FIRE
814	Lightning strike (no fire)	FIRE
815	Severe weather or natural disaster standby	FIRE
900	Special type of incident, other	FIRE
911	Citizen complaint	FIRE
N/A	Blank	FIRE

APPENDIX C

FIXED PROPERTY USE CODES

FIXED PROPERTY USE CODES

Property Code	Property Description	Assessment Class
000	Property Use, other	Non-Specific
100	Assembly, other	Commercial/Institutional
110	Fixed-use recreation places, other	Commercial/Institutional
112	Billiard center, pool hall	Commercial/Institutional
116	Swimming facility: indoor or outdoor	Commercial/Institutional
120	Variable-use amusement, recreation places, other	Commercial/Institutional
122	Convention center, exhibition hall	Commercial/Institutional
123	Stadium, arena	Commercial/Institutional
124	Playground	Commercial/Institutional
129	Amusement center: indoor/outdoor	Commercial/Institutional
130	Places of worship, funeral parlors, other	Commercial/Institutional
131	Church, mosque, synagogue, temple, chapel	Commercial/Institutional
140	Clubs, other	Commercial/Institutional
142	Clubhouse	Commercial/Institutional
150	Public or government, other	Commercial/Institutional
151	Library	Commercial/Institutional
154	Memorial structure, including monuments & statues	Commercial/Institutional
155	Courthouse	Commercial/Institutional
160	Eating, drinking places, other	Commercial/Institutional
161	Restaurant or cafeteria	Commercial/Institutional
162	Bar or nightclub	Commercial/Institutional
171	Airport passenger terminal	Commercial/Institutional
182	Auditorium, concert hall	Commercial/Institutional
200	Educational, other	Commercial/Institutional
210	Schools, non-adult, other	Commercial/Institutional
211	Preschool	Commercial/Institutional
213	Elementary school, including kindergarten	Commercial/Institutional
215	High school/junior high school/middle school	Commercial/Institutional
241	Adult education center, college classroom	Commercial/Institutional
254	Day care, in commercial property	Commercial/Institutional
255	Day care, in residence, licensed	Commercial/Institutional
300	Health care, detention, & correction, other	Commercial/Institutional
311	24-hour care Nursing homes, 4 or more persons	Commercial/Institutional
323	Asylum, mental institution	Commercial/Institutional
331	Hospital - medical or psychiatric	Commercial/Institutional
332	Hospices	Commercial/Institutional
340	Clinics, doctors offices, hemodialysis cntr, other	Commercial/Institutional
341	Clinic, clinic-type infirmary	Commercial/Institutional
342	Doctor, dentist or oral surgeon office	Commercial/Institutional
343	Hemodialysis unit	Commercial/Institutional

361	Jail, prison (not juvenile)	Commercial/Institutional
363	Reformatory, juvenile detention center	Commercial/Institutional
365	Police station	Commercial/Institutional
400	Residential, other	Residential
419	1 or 2 family dwelling	Residential
429	Multifamily dwelling	Residential
439	Boarding/rooming house, residential hotels	Hotel/Motel/RV
449	Hotel/motel, commercial	Hotel/Motel/RV
459	Residential board and care	Residential
460	Dormitory-type residence, other	Residential
464	Barracks, dormitory	Commercial/Institutional
500	Mercantile, business, other	Commercial/Institutional
511	Convenience store	Commercial/Institutional
519	Food and beverage sales, grocery store	Commercial/Institutional
539	Household goods, sales, repairs	Commercial/Institutional
549	Specialty shop	Commercial/Institutional
557	Personal service, including barber & beauty shops	Commercial/Institutional
559	Recreational, hobby, home repair sales, pet store	Commercial/Institutional
564	Laundry, dry cleaning	Commercial/Institutional
569	Professional supplies, services	Commercial/Institutional
571	Service station, gas station	Commercial/Institutional
579	Motor vehicle or boat sales, services, repair	Commercial/Institutional
580	General retail, other	Commercial/Institutional
581	Department or discount store	Commercial/Institutional
592	Bank	Commercial/Institutional
593	Office: veterinary or research	Commercial/Institutional
596	Post office or mailing firms	Commercial/Institutional
599	Business office	Commercial/Institutional
600	Ind., utility, defense, agriculture, mining, other	Industrial/Warehouse
610	Energy production plant, other	Industrial/Warehouse
615	Electric-generating plant	Industrial/Warehouse
631	Defense, military installation	Industrial/Warehouse
640	Utility or Distribution system, other	Industrial/Warehouse
642	Electrical distribution	Industrial/Warehouse
647	Water utility	Industrial/Warehouse

648	Sanitation utility	Industrial/Warehouse
655	Crops or orchard	Vacant
659	Livestock production	Industrial/Warehouse
669	Forest, timberland, woodland	Vacant
679	Mine, quarry	Vacant
700	Manufacturing, Processing	Industrial/Warehouse
800	Storage, other	Industrial/Warehouse
807	Outside material storage area	Industrial/Warehouse
808	Outbuilding or shed	Non-Specific
819	Livestock, poultry storage	Industrial/Warehouse
839	Refrigerated storage	Industrial/Warehouse
880	Vehicle storage, other	Industrial/Warehouse
888	Fire station	Commercial/Institutional
891	Warehouse	Industrial/Warehouse
898	Dock, marina, pier, wharf	Commercial/Institutional
899	Residential or self-storage units	Industrial/Warehouse
900	Outside or special property, other	Non-Specific
919	Dump, sanitary landfill	Industrial/Warehouse
921	Bridge, trestle	Non-Specific
926	Outbuilding, protective shelter	Non-Specific
931	Open land or field	Vacant
935	Campsite with utilities	Hotel/Motel/RV
936	Vacant lot	Vacant
938	Graded and cared-for plots of land	Vacant
940	Water area, other	Non-Specific
946	Lake, river, stream	Non-Specific
951	Railroad right-of-way	Non-Specific
960	Street, other	Non-Specific
961	Highway or divided highway	Non-Specific
962	Residential street, road or residential driveway	Non-Specific
963	Street or road in commercial area	Non-Specific
965	Vehicle parking area	Non-Specific
972	Aircraft runway	Non-Specific
974	Aircraft loading area	Non-Specific
981	Construction site	Non-Specific

983	Pipeline, power line or other utility right-of-way	Non-Specific
984	Industrial plant yard - area	Industrial/Warehouse
NNN	None	Non-Specific
UUU	Undetermined	Non-Specific

APPENDIX D
EXEMPTION CODES

EXEMPTION CODES

Exemption Code	Description	Assessment Status
1	COUNTY SCHOOL	EXEMPT
2	CHURCH/RELIGIOUS	EXEMPT
3	COUNTY	EXEMPT
4	CITY	EXEMPT
5	STATE	EXEMPT
7	STATE (TIITF)	EXEMPT
8	PRIVATE SCHOOL	NON-EXEMPT
9	LAND AVAILABLE TAX	EXEMPT
10	CIVIC/CHARITABLE	NON-EXEMPT
12	FEDERAL	EXEMPT
13	TOT/PER DV	NON-EXEMPT
14	TOT/PERM DIS NON V	NON-EXEMPT
15	CEMETERY	EXEMPT
20	HOSPITAL	EXEMPT
21	T/DISABLD WCHAIR B	NON-EXEMPT
24	NONPROFIT SEW/WATE	EXEMPT
37	PARTIAL NON-PROFIT	EXEMPT
39	NON-PROFIT	EXEMPT
75	DRAINAGE DISTRICTS	EXEMPT
84	AFFOR HSING EXEMP	NON-EXEMPT
98	WHOLLY EX	EXEMPT
99	PART EX RECEIVE FO	EXEMPT
	ALL OTHER CODES:	NON-EXEMPT

APPENDIX E

FORM OF NOTICE TO BE PUBLISHED

FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 18, 2025

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF EMS TAX ASSESSMENT

Notice is hereby given that the Board of County Commissioners of DeSoto County, Florida will conduct a public hearing to consider the continued imposition of an annual emergency medical services tax assessment for the provision of emergency medical services within the unincorporated area of DeSoto County pursuant to section 125.271, Florida Statutes, and to collect said tax assessment on the same bill as ad valorem taxes.

The hearing will be held at 6:30 p.m. on September 8, 2025, in the County Commission Chambers, 201 E Oak Street, First Floor, Arcadia, Florida, for the purpose of receiving public comment on the proposed tax assessments. All affected property owners have a right to appear at the hearing and to file written objections with the County Commission within 20 days of this notice. If a person decides to appeal any decision made by the County Commission with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the County at (863) 993-4800, at least two (2) business days prior to the date of the hearing. Hearing impaired persons can access the foregoing telephone number by contacting the Florida Relay Service at 1-800-955-8770 (Voice) or 1-800-955-8771 (TDD).

The tax for each parcel of property will be based upon each parcel's classification and the total number of billing units attributed to that parcel. The following tables reflect

the proposed EMS Tax Assessment rates to be levied for the Fiscal Year beginning October 1, 2025, and the maximum rates that may be levied in future fiscal years.

EMS TAX ASSESSMENT RATES FOR FY25-26

Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$185.00
Non-Residential Property Use Categories	Rate Per EBU
Commercial/Institutional	\$53.00
Industrial Warehouse	\$2.00
Transient Occupancy Property Use Category	Rate Per Unit
Transient Occupancy	\$5.00

MAXIMUM EMS TAX ASSESSMENT RATES FOR FUTURE FISCAL YEARS

Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$218.00
Non-Residential Property Use Categories	Rate Per EBU
Commercial/Institutional	\$62.00
Industrial Warehouse	\$2.00
Transient Occupancy Property Use Category	Rate Per Unit
Transient Occupancy	\$6.00

Copies of the EMS Tax Assessment Master Ordinance, the Amended and Restated Initial Rate Resolution, and the updated EMS Tax Assessment Roll are available for inspection at the office of the County Administrator in the DeSoto County Administration Building, located at 201 E Oak Street, Suite 201, Arcadia, Florida.

The tax assessment will be collected on the ad valorem tax bill to be mailed in November 2025, as authorized by section 197.3632, Florida Statutes. Failure to pay the tax assessment will cause a tax certificate to be issued against the property which may result in a loss of title. The tax assessments imposed against government leasehold property not reflected on the tax roll shall be collected by a separate bill to be sent by the County. Unless proper steps are initiated in a court of competent jurisdiction

to secure relief within 20 days from the date of County Commission action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of tax assessments), such action shall be the final adjudication of the issues presented.

If you have any questions, please contact the County Administrator's Office at (863) 993-4800, Monday through Friday between 8:30 a.m. and 5:00 p.m.

[INSERT MAP OF DESOTO COUNTY]

**COUNTY COMMISSION
DESOTO COUNTY, FLORIDA**

APPENDIX F

FORM OF NOTICE TO BE MAILED

FORM OF NOTICE TO BE MAILED

***** NOTICE TO PROPERTY OWNER *****

DeSoto County
[Address]
[City], Florida [zip code]

DESOTO COUNTY, FLORIDA
NOTICE OF HEARING TO IMPOSE AND
PROVIDE FOR COLLECTION OF EMS TAX
ASSESSMENT

NOTICE DATE: AUGUST 18, 2025

Owner Name
Address
City, State Zip

Tax Parcel # _____
Legal Description: _____

Pursuant to Section 125.271, Florida Statutes, and as required by Section 197.3632, Florida Statutes, notice is given by DeSoto County that an annual tax for emergency medical services using the tax bill collection method, may be levied on your property for the fiscal year October 1, 2025 - September 30, 2026, and each year thereafter. The purpose of this charge is to fund emergency medical services benefiting property located within the unincorporated area of DeSoto County. The total annual EMS Tax Assessment revenue to be collected within DeSoto County is estimated to be \$3,039,337.00 for the fiscal year beginning October 1, 2025.

The annual emergency medical services tax assessment is computed based on the classification of each parcel and the total number of billing units on the parcel. The above listed parcel has the following units:

Category	Type and Number of Billing Units	Fiscal Year 25-26 Tax Assessment	Maximum Tax Assessment
[Category]	[ParcelUnit][UnitDesc]	[Charge]	[Charge]
[Category]	[ParcelUnit][UnitDesc]	[Charge]	[Charge]
[Category]	[ParcelUnit][UnitDesc]	[Charge]	[Charge]
[Category]	[ParcelUnit][UnitDesc]	[Charge]	[Charge]
[Category]	[ParcelUnit][UnitDesc]	[Charge]	[Charge]
[Category]	[ParcelUnit][UnitDesc]	[Charge]	[Charge]
[Category]	[ParcelUnit][UnitDesc]	[Charge]	[Charge]
Total Assessment		[\$SumofBld]	[\$SumofBld]

The maximum annual EMS Tax Assessment for the above parcel for Fiscal Year 2025-26 is \$_____. The maximum annual EMS Tax Assessment that can be imposed without further notice for future fiscal years for the above parcel is \$_____.

A public hearing will be held at 6:30 p.m. on September 8, 2025, in the County Commission Chambers, 201 E Oak Street, First Floor, Arcadia, Florida, for the purpose of receiving public comment on the proposed tax assessments. You and all other affected property owners have a right to appear at the hearing and to file written objections with the County Commission within 20 days of this notice. If you decide to appeal any decision made by the County Commission with respect to any matter considered at the hearing, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the County at (863) 993-4800, at least two (2) business days prior to the date of the hearing. Hearing impaired persons can access the foregoing telephone number by contacting the Florida Relay Service at 1-800-955-8770 (Voice) or 1-800-955-8771 (TDD).

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of County Commission action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of tax assessments), such action shall be the final adjudication of the issues presented.

Copies of the EMS Tax Assessment Master Ordinance, the Amended and Restated EMS Tax Assessment Initial Rate Resolution, and the updated tax assessment roll are available for inspection at the office of the County Administrator in the DeSoto County Administration Building, located at 201 E Oak Street, Suite 201, Arcadia, Florida between the hours of 8:00 a.m. and 5:00 p.m., Monday through Friday.

The tax assessment will be collected on the ad valorem tax bill to be mailed in November 2025, as authorized by section 197.3632, Florida Statutes. Failure to pay the tax assessment will cause a tax certificate to be issued against the property which may result in a loss of title. The tax assessments imposed against government leasehold property not reflected on the tax roll shall be collected by a separate bill to be sent by the County.

If there is a mistake on this notice, it will be corrected. If you have any questions, please contact the County Administrator's Office at (863) 993-4800, Monday through Friday between 8:30 a.m. and 5:00 p.m.

*** * * * * THIS IS NOT A BILL * * * * ***