

## **RESOLUTION NO 2026 - 095**

### **CITY OF LAKE CITY, FLORIDA**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAKE CITY, FLORIDA, CONSTITUTING THE FISCAL YEAR 2026-2027 ANNUAL FIRE ASSESSMENT RESOLUTION RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS IN THE CITY OF LAKE CITY, FLORIDA; PROVIDING FINDINGS; PROVIDING AUTHORITY; PROVIDING DEFINITIONS AND INTERPRETATION; PROVIDING FOR REIMPOSITION OF FIRE PROTECTION ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE CITY OF LAKE CITY FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026; APPROVING FINAL FIRE ASSESSMENT RATES; APPROVING THE FINAL ASSESSMENT ROLL; CONFIRMING THE 2026 PRELIMINARY RATE RESOLUTION; PROVIDING FOR EFFECT OF ADOPTION OF ANNUAL RESOLUTION; PROVIDING FOR CONFLICTS; AND PROVIDING AN EFFECTIVE DATE.**

WHEREAS, the City Council of Lake City, Florida (the "City Council"), has enacted Ordinance No. 2002-958 (the "Ordinance") (codified as Chapter 46, Article IV, City of Lake City Code) which authorizes the imposition of Fire Protection Assessments for fire protection services, facilities, and programs against Assessed Property located within the City; and

WHEREAS, the reimposition of a Fire Protection Assessment for fire protection services, facilities, and programs each fiscal year is an equitable and efficient method of allocating and apportioning the Fire Protection Assessed Cost among parcels of Assessed Property; and

WHEREAS, the City Council has determined that the fire protection services funded by the Fire Protection Assessments are fair and reasonable and provide special benefit to assessed properties and that it is in the best interest and welfare of the City to continue the imposition of Fire Protection Assessments; and

WHEREAS, the City Council desires to reimpose a Fire Protection Assessment within the City using the procedures provided by the Ordinance, including the tax bill collection method for the Fiscal Year beginning on October 1, 2026; and

WHEREAS, the City Council, on August 3, 2026, adopted the 2026 Preliminary Rate Resolution (Resolution No. 2026-084) as confirmed, supplemented and amended herein, containing and referencing a brief and general description of the fire protection facilities and services to be provided to Assessed Property, describing the method of apportioning the Fire Protection Assessed Cost to compute the Fire Protection Assessment for fire protection services, facilities, and programs against Assessed Property, updating and estimating a rate of assessment, and directing the updating and preparation of the Assessment Roll, and provision of mailed and

published notice required by the Ordinance; and

WHEREAS, to reimpose Fire Protection Assessments for the Fiscal Year beginning October 1, 2026, the Ordinance requires the City Council to adopt an Annual Fire Assessment Rate Resolution, during its budget adoption process for each Fiscal Year, which establishes the rate of assessment and approves the Assessment Roll for the upcoming Fiscal Year, with such amendments as the City Council deems appropriate, after hearing comments and objections of all interested parties; and

WHEREAS, the updated Assessment Roll has heretofore been made available for inspection by the public, as required by the Ordinance;

WHEREAS, notice of a public hearing has been published and mailed as required by the terms of the Ordinance and proof of publication and proof of mailing being attached hereto as Exhibit A; and

WHEREAS, a public hearing was held on September 10, 2026, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance; now, therefore

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LAKE CITY, FLORIDA:

1. **AUTHORITY AND RECITALS.** This resolution is adopted pursuant to the provisions of the Ordinance No. 2002-958 (the "Ordinance")(codified as Chapter 46, Article IV, City of Lake City Code); the Initial Assessment Resolution, as amended (Resolution No. 2002-055); the Final Assessment Resolution (Resolution No. 2002-062); and Preliminary and Annual Resolutions adopted in subsequent years and the 2025 Preliminary Rate Resolution; sections 166.021, 166.041 and 197.3632, Florida Statutes; and other applicable provisions of law. The above factual recitals (Whereas clauses) are legislative findings of the City Council of the City of Lake City and are hereby incorporated herein and considered to be a factual and material basis for the introduction, passage, and adoption of this Resolution.
2. **DEFINITIONS AND INTERPRETATION.** This resolution constitutes the Annual Rate Resolution as defined in the Ordinance, as codified. All capitalized terms in this Annual Resolution shall have the meanings defined in the Ordinance, the Initial and Final Assessment Resolutions, as amended, subsequent Preliminary and Annual Resolutions, as amended, and the 2026 Preliminary Rate Resolution, as may be amended and supplemented by this Annual Resolution. Except as amended and modified by this Resolution, Resolution Nos. 2008-058 and 2008-064 and all subsequent Preliminary and Annual Resolutions, as may have been subsequently amended, are hereby confirmed and ratified. The term "2025 Report" in this and subsequent Resolutions shall refer to the "City of Lake City Fire Assessment Update Study – Final Technical Report, dated July 22, 2025", by Benesch, which was attached as Exhibit A to and incorporated into Resolution No. 2025-115A (the "2025 Annual Resolution").

The 2025 Report is hereby incorporated herein in its entirety and made a part hereof by reference as if set forth in full.

3. REIMPOSITION OF FIRE PROTECTION ASSESSMENTS.

- (A) The parcels of Assessed Property described in the Assessment Roll, as updated, which is hereby amended as needed and approved, are hereby found to be specially benefited by the provision of the fire protection services, facilities, and programs described or referenced in the Preliminary Rate Resolution, in the amount of the Fire Protection Assessment set forth in the updated Assessment Roll, a copy of which was present or available for inspection at the above referenced public hearing and is incorporated herein by reference. It is hereby ascertained, determined and declared that each parcel of Assessed Property within the City will be specially benefited by the City's provision of fire protection services, facilities, and programs in an amount not less than the Fire Protection Assessment for such parcel, computed in the manner set forth in the Preliminary Rate Resolution. Adoption of this Annual Rate Resolution constitutes a legislative determination that all parcels assessed derive a special benefit in a manner consistent with the legislative declarations, determinations and findings as set forth in the Ordinance, the Initial Assessment Resolution, as amended, the Final Assessment Resolution, as amended, and the subsequent Preliminary and Annual Rate Resolutions, as amended and supplemented by the 2026 Preliminary Resolution and this Annual Resolution, from the fire protection services, facilities, or programs to be provided and a legislative determination that the Fire Protection Assessments are fairly and reasonably apportioned among the properties that receive the special benefit.
- (B) The method for computing Fire Protection Assessments and the Parcel Apportionment methodology referenced in the 2025 Report, as modified by Florida Statute, is hereby reaffirmed. The provisions of the Initial Resolution (Resolution No. 2002-055), as amended and confirmed by subsequent Final, Preliminary and Annual Resolutions, including the provisions of the 2008 Preliminary Resolution (Resolution No. 2008-058), relating to Indigency Relief and Extraordinary Vacancies in Recreational Vehicle Parks, and as amended, supplemented and confirmed by the 2025 Preliminary Rate Resolution, as modified by Florida Statute, are hereby reaffirmed. The amendment of Resolution No. 2008-058, Section 9, to name the Columbia County Tax Collector as the City Manager's designee related to administration of Indigency Relief is hereby reaffirmed. Notice of a public hearing has been published and mailed as required by the terms of the Ordinance and proof of publication and mailing being attached hereto as Exhibit A. A public hearing was held on September 10, 2026, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance.
- (C) The Fire Protection Assessments to be imposed on Assessed Property for the Fiscal Year commencing October 1, 2026, are hereby established and finally adopted as follows:

**FY2026-27 Fire Protection Assessment Rates**

| <b>Residential Property Category</b>    | <b>Units</b>           | <b>Maximum Not To Exceed Rates</b> |
|-----------------------------------------|------------------------|------------------------------------|
| Single Family Residential               | Rate per Dwelling Unit | \$445.09                           |
| Multi-Family Residential                | Rate per Dwelling Unit | \$458.52                           |
| <b>Nonresidential Property Category</b> | <b>Units</b>           | <b>Not To Exceed Rates</b>         |
| Commercial                              | Rate per Square Foot   | \$0.2567                           |
| Industrial/Warehouse                    | Rate per Square Foot   | \$0.0897                           |
| Vacant Land                             | Rate per Parcel        | \$89.02                            |

Source: Table 11, 2025 Report

- (D) The above rates of assessment are hereby finally approved. Fire Protection Assessments for fire protection services, facilities, and programs in the amounts set forth in the updated Assessment Roll, as herein amended and approved, are hereby levied and reimposed on all parcels of Assessed Property described in such Assessment Roll for the Fiscal Year beginning October 1, 2026.
- (E) No Fire Rescue Assessment shall be imposed upon a parcel of Government Property or upon Buildings located upon parcels of Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law. Any shortfall in the expected or actual Fire Protection Assessment Proceeds due to any reduction or exemption from payment of the Fire Protection Assessments required by law or authorized by the City Council 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 Fire Protection Assessments.
- (F) As authorized in Section 2.13 of the Ordinance, codified at sec. 46-110, City of Lake City Code, Interim Fire Protection Assessments are levied and imposed against all property for which a Building Permit is issued after adoption of this Annual Rate Resolution based upon the rates of assessment approved herein.
- (G) Fire Protection Assessments shall constitute a lien upon the Assessed Property so assessed in equal rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until paid.
- (H) The Assessment Roll, as herein approved, together with the correction of any errors or omissions as provided for in the Ordinance, shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the

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Ordinance. The Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Fire Protection Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Exhibit B.

4. **CONFIRMATION OF PRELIMINARY RATE RESOLUTION.** The 2026 Preliminary Rate Resolution, as may be modified, supplemented and amended herein, is hereby confirmed.
5. **EFFECT OF ADOPTION OF ANNUAL RESOLUTION.** The adoption of this Annual Rate Resolution shall be the final adjudication of the issues presented, including, but not limited to, the determination of special benefit and fair apportionment to the Assessed Property, the method of apportionment and assessment, the rate of assessment, the Assessment Roll, and the levy and lien of Fire Protection Assessments, unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the adoption of this Annual Resolution.
6. **CONFLICTS.** If any Section, part of Section, paragraph, clause, phrase or word of this Resolution is in conflict with any other provisions of previously adopted Fire Protection Assessment Resolutions, the provisions of this Resolution shall prevail.
7. **EFFECTIVE DATE.** This resolution shall become effective and enforceable immediately upon final adoption by the City Council of the City of Lake City.

**APPROVED AND ADOPTED**, by an affirmative vote of a majority of a quorum present of the City Council of the City of Lake City, Florida, at a regular meeting, this \_\_\_\_ day of September, 2026.

BY THE MAYOR OF THE CITY OF LAKE CITY,  
FLORIDA

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Noah E. Walker, Mayor

ATTEST, BY THE CLERK OF THE CITY COUNCIL  
OF THE CITY OF LAKE CITY, FLORIDA:

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Audrey Sikes, City Clerk

APPROVED AS TO FORM AND LEGALITY:

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Clay Martin, City Attorney

STATE OF FLORIDA

COUNTY OF: COLUMBIA COUNTY

Before the undersigned authority personally appeared Monja Slater, who on oath says that he or she is General Manager of the Lake City Reporter, a newspaper published at Lake City in Columbia County, Florida; that the attached copy of advertisement, being a

in the matter of Legal Notice of Public Hearing

in the \_\_\_\_\_ Court, was published in said newspaper by print in the issues of

August 8, 2026

or by publication on the newspaper's website, if authorized, on

August 8, 2026

Affiant further says that the newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Sworn to and subscribed before me this 10 day of August, A.D. 2026, by Monja Slater who is personally known to me.

Kathleen A. Riotta  
(Signature of Notary Public)



KATHLEEN A. RIOTTO  
Commission # HH 262049  
Expires August 20, 2028

**NOTICE OF PUBLIC HEARING TO RE-IMPOSE AND PROVIDE FOR COLLECTION OF FIRE PROTECTION SPECIAL ASSESSMENTS  
CITY OF LAKE CITY, FLORIDA**

Notice is hereby given that the City Council of the City of Lake City will conduct a public hearing to consider re-imposing fire protection special assessments for the provision of fire protection services within the City of Lake City (see map of City below) for the Fiscal Year beginning October 1, 2026.

The hearing will be held at 6:00 p.m., or as soon as possible thereafter, on September 10, 2026, in the City Council Chambers of City Hall, 205 North Marion Avenue, Lake City, Florida, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the City Council within 20 days of this notice. If a person decides to appeal any decision made by the City Council 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 City Clerk's office at (386) 719-5756, at least three (3) days prior to the date of the hearing.

The assessment 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 table reflects the proposed fire protection assessment schedule:

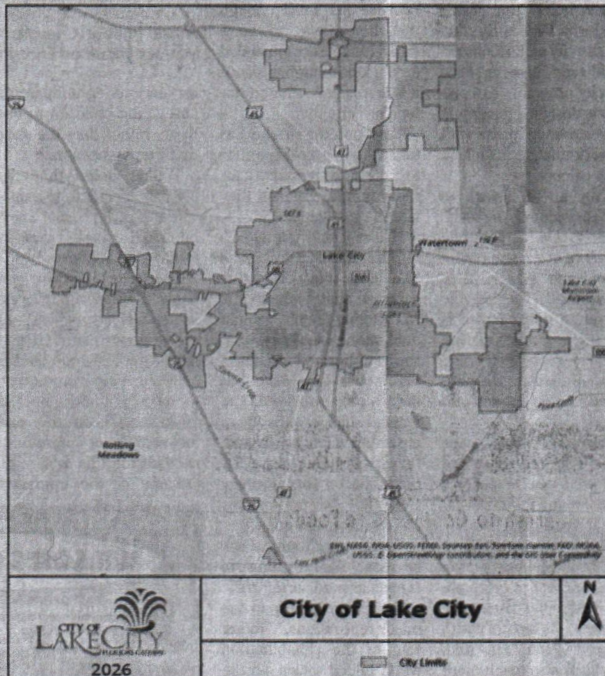
**Proposed Fire Protection Assessment Rates for FY2026-27**

| Residential Property Category    | Not to Exceed Rates    |           |
|----------------------------------|------------------------|-----------|
| Single Family                    | Rate Per Dwelling Unit | \$ 445.09 |
| Multi-family                     | Rate Per Dwelling Unit | \$ 458.52 |
| Nonresidential Property Category | Not to Exceed Rates    |           |
| Commercial                       | Rate Per Square Foot   | \$0.2567  |
| Industrial/Warehouse             | Rate Per Square Foot   | \$0.0897  |
| Vacant Land                      | Rate Per Parcel        | \$ 89.02  |

Copies of the Fire Protection Assessment Ordinance (Ordinance No. 2002-958), the Initial Assessment Resolution (Resolution No. 2002-055), the Final Assessment Resolution (Resolution No. 2002-062), subsequent Preliminary and Annual Resolutions amending and confirming the Fire Protection Assessments, the 2025 Fire Assessment Report, the 2026 Preliminary Assessment Resolution, and the preliminary Assessment Roll for the upcoming fiscal year are available for inspection at the City Clerk's office located at City Hall, 205 North Marion Avenue, Lake City, Florida.

The assessments will be collected by the Tax Collector on the ad valorem property tax bill which will be mailed in November 2026, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact the City Manager's Office at (386) 719-5768, Monday through Friday between 8:00 a.m. and 5:00 p.m.



**LAKE CITY**  
FLORIDA  
2026

**City of Lake City**

AUDREY SIKES CITY CLERK  
CITY OF LAKE CITY

**EXHIBIT B**  
**FORM FOR CERTIFICATION OF ASSESSMENT ROLL**  
**TO THE COLUMBIA COUNTY TAX COLLECTOR**

**CERTIFICATE TO FIRE PROTECTION**  
**NON-AD VALOREM ASSESSMENT ROLL**

I HEREBY CERTIFY that, I am the Mayor of the City of Lake City, or authorized agent of the City of Lake City, Florida (the "City"); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for fire protection services (the "Fire Protection Non-Ad Valorem Assessment Roll") for the City 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, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Columbia County Tax Collector by September 15, 2026

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Columbia County Tax Collector and made part of the above-described Non-Ad Valorem Assessment Roll this \_\_\_\_\_ day of September, 2026.

CITY OF LAKE CITY, FLORIDA

By: \_\_\_\_\_  
Noah E. Walker, Mayor

(To Be Delivered to Columbia County Tax Collector no later than Sept. 15, 2026)