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07/28/2026

RESOLUTION NO 2026 - 084

CITY OF LAKE CITY, FLORIDA

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAKE CITY, FLORIDA, CONSTITUTING THE FISCAL YEAR 2026-27 PRELIMINARY FIRE ASSESSMENT RESOLUTION; PROVIDING AUTHORITY; PROVIDING PURPOSE AND DEFINITIONS; RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS IN THE CITY OF LAKE CITY, FLORIDA; CONFIRMING PREVIOUS RESOLUTIONS AS AMENDED; REIMPOSING FIRE PROTECTION ASSESSMENTS AND ESTABLISHING FIRE PROTECTION NOT-TO-EXCEED ASSESSMENT RATES; DIRECTING THE PREPARATION OF THE PRELIMINARY ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; PROVIDING FOR APPLICATION OF ASSESSMENT PROCEEDS; 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 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 has determined it is in the best interest and welfare of the City to continue the imposition of fire protection assessments for such purposes; and

WHEREAS, the ordinance adopting and implementing said fire protection assessment requires the City to adopt and set fire protection assessment rates on an annual basis; and

WHEREAS, the ordinance requires certain mailed and published notices advertising the proposed assessment rates and a public hearing to be held prior to final adoption of the fire protection assessment rates; now, therefore

BE IT RESOLVED by the City Council of the City of Lake City, Florida:

1. **AUTHORITY.** This resolution is adopted pursuant to the provisions of the Fire Protection Assessment Ordinance (Ordinance No. 2002-958, codified as Chapter 46, Article IV, City of Lake City Code) (the "Ordinance"); 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; Sections 166.021 and 166.041, Florida Statutes; and other applicable provisions of law.
2. **PURPOSE AND DEFINITIONS.** This resolution constitutes the Preliminary Rate Resolution as defined in the Ordinance, as codified. This 2026 Preliminary Resolution initiates the annual process for updating the Assessment Roll and directs the imposition of Fire Protection Assessments for the Fiscal Year beginning October 1, 2026. All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance, the Initial Assessment Resolution, as amended, the Final Assessment Resolution, as amended, and in subsequently adopted Preliminary and Annual Resolutions. Except as amended and modified by this Preliminary 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 (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 in this 2026 Preliminary Resolution.
3. **PROVISION AND FUNDING OF FIRE PROTECTION SERVICES.**
 - a. Upon the imposition of Fire Protection Assessments for fire protection services, facilities, or programs against Assessed Property located within the City, the City shall provide fire protection services to such Assessed Property. A portion of the cost to provide such fire protection services, facilities, or programs shall be funded from proceeds of the Fire Protection Assessments. The remaining costs required to provide fire protection services, facilities, and programs shall be funded by legally available City revenues other than Fire Protection Assessment proceeds.
 - b. It is hereby ascertained, determined, and declared that each parcel of Assessed Property located within the City will be benefited by the City's provision of fire protection services, facilities, and programs in an amount not less than the Fire Protection Assessment imposed against such parcel, computed in the manner set forth in the 2025 Report.

4. REIMPOSITION OF FIRE PROTECTION ASSESSMENTS.

- a. Fire Protection Assessments shall be imposed against all Tax Parcels within the Property Use Categories identified in the 2025 Report. Fire Protection Assessments shall be computed in the manner set forth in the Initial and Final Resolutions as amended and confirmed by Preliminary and Annual Resolutions adopted in each subsequent year, and as set forth in the 2025 Report and in this 2026 Preliminary Resolution.
- b. It is hereby ascertained, determined and declared 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 2025 Report and as specified in this 2026 Preliminary Resolution. It is hereby ascertained, determined and declared that the findings, calculations and conclusions in the 2025 Report as applied in this Resolution are sound, fair and reasonable. The findings of special benefit and reasonable apportionment declared in the Ordinance, the Initial Resolution, the Final Resolution and subsequent Preliminary and Annual Resolutions, as amended and established by this Preliminary Resolution and the 2025 Report are hereby affirmed and confirmed.
- c. The Fire Protection Assessments to be imposed for the Fiscal Year commencing October 1, 2026, are hereby established and adopted as follows:

FY2026-27 Fire Protection Assessment Rates

Residential Property Category	Units	Maximum Not To Exceed Rates
Single Family Residential	Rate per Dwelling Unit	\$445.09
Multi-Family Residential	Rate per Dwelling Unit	\$458.52
Non-Residential Property Category	Units	Maximum 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

Source: Table 11, 2025 Report.

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- d. The Fire Protection Assessment imposed on any Assessed Parcel shall be determined as follows:
- i. Single-Family Residential - For each Single Family Residential Assessed Parcel, the Fire Protection Assessment imposed shall be the applicable rate shown in subsection 4.c, above, multiplied by the total number of single-family dwelling units on the parcel;
 - ii. Multi-Family Residential - For each Multi-Family Residential Parcel, the Fire Protection Assessment imposed shall be the applicable rate shown in subsection 4.c, above, multiplied by the total number of multi-family dwelling units on the parcel;
 - iii. Non-Residential Property – Except for Recreational Vehicle Park property, the Fire Protection Assessment imposed for each Building of Non-Residential use shall be the applicable rate by Non-Residential rate category shown in subsection 4.c, above, multiplied by the number of square feet of that Building. If multiple buildings are located on a parcel, this calculation shall be performed for each Building, and the total Fire Protection Assessment for that parcel shall be the sum of the total calculated for all Buildings;
 - iv. Recreational Vehicle Park Property – Notwithstanding the procedure in subsection 4.d.iii of this section for Non-Residential Property, the Fire Protection Assessment for each Tax Parcel of Recreational Vehicle Park property shall be computed as follows: (a) aggregate the amount of square footage for each Tax Parcel of Recreational Vehicle Park with recreational vehicle park spaces as reported to the Department of Health at 1,200 square feet each, with mobile home spaces as reported to the Department of Health at 2,400 square feet each, and with tent spaces as reported to the Department of Health at 500 square feet each; and (b) assign the respective square foot rate of the Fire Protection Assessments shown in subsection 4.c, above, for Commercial Property to the aggregated square footage of Recreational Vehicle Park property as calculated in subsection 4.d.iv.a of this section.
 - v. Vacant Property – For each Vacant Tax Parcel, excluding Agricultural Property as defined in Resolution No. 2017-065, the Fire Protection Assessments shall be equal to the rate shown in subsection 4.c, above, for Vacant Property imposed on each Tax Parcel.
 - vi. Mixed Use Property – The Fire Protection Assessments for each Tax Parcel classified in two or more Property Use Categories shall be the sum of the Fire Protection Assessments computed for each Property Use Category.
- e. Governmental and Institutional – No Fire Protection Assessments shall be imposed on

the Ad Valorem Tax Bill 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 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. The provisions for Indigency Relief, Section 9 of Resolution No. 2008-058, and Extraordinary Vacancy Adjustment for Recreational Vehicle Parks, Section 10 of Resolution No. 2008-058, are hereby affirmed and ratified. The naming of the Columbia County Tax Collector as the City Manager's designee related to administration of Indigency Relief in Resolution No. 2021-129 is hereby reaffirmed.

5. PRELIMINARY ASSESSMENT ROLL.

- a. The City Manager is hereby directed to prepare, or cause to be prepared, an updated Assessment Roll for the Fiscal Year commencing October 1, 2026, in the manner provided in the Ordinance and this Resolution. The updated Assessment Roll shall include all Tax Parcels within the Property Use Categories. The City Manager shall apportion the estimated Fire Protection Assessed Cost to be recovered through Fire Protection Assessments in the manner set forth in Resolution No. 2008-058, as modified and confirmed by Preliminary and Annual Resolutions adopted in subsequent years, and as modified and set forth in the 2025 Report and this 2026 Preliminary Resolution. A copy of this Preliminary Resolution, the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, and Preliminary and Annual Resolutions adopted in subsequent years, this 2026 Preliminary Resolution and the 2025 Report, and the updated Preliminary Assessment Roll shall be maintained on file in the office of the City Clerk and open to public inspection. The foregoing shall not be construed to require that the updated Assessment Roll proposed for the Fiscal Year beginning October 1, 2026, be in printed form if the amount of the Fire Protection Assessment for each parcel of property can be determined by the use of a computer terminal available to the public or available to City staff that will provide such information to the public.
- b. The amount any Tax Parcel has due as a delinquency or amount due of the Fire Rescue Assessment imposed in any prior year and remaining unpaid shall be collected along with the applicable Fire Assessment due for that Tax Parcel for Fiscal Year 2026-27.
- c. It is hereby ascertained, determined, and declared the method of determining the Fire Protection Assessments for fire protection services, as set forth in Resolution Nos. 2002-055 and 2002-075, as amended or confirmed by Preliminary and Annual Resolutions adopted in subsequent years, and as amended or confirmed in the 2025 Report and this

2026 Preliminary Resolution, is a fair and reasonable method of apportioning the Fire Protection Assessed Cost among parcels of Assessed Property located within the City.

6. **AUTHORIZATION OF PUBLIC HEARING.** There is hereby established a public hearing to be held at 6:00 p.m., or as soon as possible thereafter, on September 8, 2026, in the City Council Chambers of City Hall, 205 North Marion Avenue, Lake City, Florida, at which time the City Council will receive and consider any comments on the Fire Protection Assessments from the public and affected property owners and consider imposing Fire Protection Assessments for the Fiscal Year beginning October 1, 2026 and collecting such assessments on the same bill as ad valorem taxes; provided, however, Fire Protection Assessments for Government Property may be collected pursuant to Section 46-130 of the Code of the City of Lake City, Florida. Fire Protection Assessments adopted and imposed by the City after the public hearing shall constitute a lien upon the Assessed Property so assessed equal in 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. The adoption of an Annual Rate Resolution after the public hearing 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 the Fire Protection Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within twenty (20) days from the adoption of the Annual Rate Resolution.
7. **NOTICE BY PUBLICATION.** The City Manager shall publish a notice of the public hearing authorized by Section 6 of this Preliminary Rate Resolution in the manner and time provided in Section 46-101 of the Code of the City of Lake City, Florida. The notice shall be in substantially the same form as set forth in Appendix C of Resolution No. 2009-074 with changes as needed to conform to this Resolution. The notice shall be published at least twenty (20) days prior to the Public Hearing authorized in Section 6 of this Resolution.
8. **NOTICE BY MAIL.** The City Manager shall provide notice by first class mail to the Owner of each parcel of Assessed Property in the event circumstances described in Section 46-105 of the Code of the City of Lake City, Florida so require. The notice shall contain the information required by Section 197.3632, Florida Statutes, and/or be in substantially the same form as set forth in Appendix D of Resolution No. 2009-074 with changes as needed to conform to this Resolution. Such notices shall be mailed at least twenty (20) days prior to the public hearing authorized in Section 6 of this Resolution.
9. **APPLICATION OF ASSESSMENT PROCEEDS.** Proceeds derived by the City from the Fire Protection Assessments shall be used for the provision of fire protection services, facilities,

and programs. 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 fire protection services, facilities, and programs.

10. 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.
11. EFFECTIVE DATE. This resolution shall become effective and enforceable 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 special-called meeting, this ____ day of August, 2026.

BY THE MAYOR OF THE CITY OF LAKE CITY,
FLORIDA

Noah E. Walker, Mayor

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

Audrey E. Sikes, City Clerk

APPROVED AS TO FORM AND LEGALITY:

Clay Martin, City Attorney