

**EXHIBIT A**

**PROOF OF PUBLICATION AND MAILING OF NOTICE**

**AFFIDAVIT OF MAILING OF NOTICE OF PUBLIC HEARING  
FOR FIRE ASSESSMENT, CITY OF LAKE CITY, FLORIDA**

BEFORE ME, the undersigned authority, personally appeared the undersigned affiant(s), who after being duly sworn depose and say:

1) A. Nilgün Kamp is a Principal Associate with Benesch, Inc. Benesch has caused the notices required by the Assessment Ordinance and the Initial Assessment Resolution to be prepared in conformance with the Assessment Ordinance and the Initial Resolution. An exemplary form of such notice is attached hereto.

2) On or before August 18, 2023, Benesch prepared the fire assessment roll and the above referenced notices in accordance with the Assessment Ordinance and the Assessment Resolution. Benesch directed that TD Delivers print and mail the above referenced notices by First Class Mail, to each owner of real property located within the City of Lake City, Florida, as reflected on, and at the address then shown on, the real property assessment tax roll database maintained by the Columbia County Property Appraiser and the Columbia County Tax Collector for the purposes of the levy and collection of ad valorem taxes.

**FURTHER AFFIANT SAYETH NAUGHT.**

  
\_\_\_\_\_  
Signature of Affiant

A. Nilgün Kamp  
Printed Name of Affiant  
Benesch, Inc.  
1000 N. Ashley Dr., Suite 400  
Tampa, FL 33602

State of Florida  
County of Hillsborough

The foregoing instrument was acknowledged before me this 31<sup>st</sup> day of August, 2023, by A. Nilgün Kamp. He/she is personally known to me or has produced \_\_\_\_\_ as identification.

  
\_\_\_\_\_  
Notary Public, State of Florida

My Commission Expires:  
3/31/2026



**CHRISTINA M. GOMEZ**  
Notary Public  
State of Florida  
Comm# HH247864  
Expires 3/31/2026

OFFICE OF THE CITY MANAGER  
 CITY OF LAKE CITY  
 205 NORTH MARION AVENUE  
 LAKE CITY, FLORIDA 32055

**CITY OF LAKE CITY, FLORIDA**  
**NOTICE OF SEPT. 11, 2023 PUBLIC HEARING TO**  
**IMPOSE AND PROVIDE FOR COLLECTION OF FIRE**  
**PROTECTION NON-AD VALOREM ASSESSMENTS**

NOTICE DATE: AUGUST 18, 2023

<<OwnerAddr1>>  
 <<OwnerAddr2>>  
 <<OwnerAddr3>>  
 <<City/State/ZIP>>

Parcel Tax ID: <<Parcel\_ID>>

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

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

As required by Section 197.3632, Florida Statutes, notice is hereby given that the City of Lake City will consider the continued imposition of an annual special assessment for fire protection services using the tax bill collection method which may be levied on your property. The purpose of this assessment is to fund fire services benefiting property located within the incorporated areas of Lake City. This assessment has proven to be a fair, efficient and effective method of funding these essential public services.

The total annual fire protection assessment revenue to be collected within the City is estimated to be \$2,800,000 for fiscal year October 1, 2023 through September 30, 2024. The City Council reserves the right to adjust the portion of the fire budget funded by fire assessments in such a way as to reduce the amount of assessment per parcel, provided that the difference will be made up through other legally available revenues. The actual amount of the assessment will be confirmed at the public hearing described below. The portion of the budget for fire services which is not funded by fire assessments will be funded by other legally available revenues, including ad valorem taxes.

The annual fire protection assessment is based on the classification of each parcel of property and number of billing units contained therein. The above listed parcel has the following units:

Category	Unit Value	Unit Description	Fee Rate (per Unit)	Assessment Amount
Single Family Residential	<SFR>	Dwelling units	\$311.26	<SFR Fee>
Multi-Family Residential	<MFR>	Dwelling units	\$292.28	<MFR Fee>
Commercial	<Comm>	Square feet	\$0.1924	<Comm Fee>
Industrial/Warehouse	<Ind/W>	Square feet	\$0.0520	<Ind/W Fee>
Land	<Vac>	Parcels	\$61.26	<Vac Fee>
<b>Total Assessment:</b>				<b>&lt;Total&gt;</b>

The maximum Fire Protection Assessment for the above parcel for Fiscal Year 2023-24 is <Fee1>.

**\*\*\* MORE INFORMATION ON REVERSE SIDE \*\*\***

A public hearing will be held at 6:00 p.m. on September 11, 2023, in the City Council Chambers, City Hall, 205 North Marion Avenue, Lake City, Florida, for the purpose of receiving public comment on the proposed assessment. You and all other affected property owners have a right to appear at the hearing and to file written objections with the City Council within twenty (20) days of this notice. If you decide to appeal any decision made by the City Council 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 City Clerk's Office at (386) 719-5756, at least three (3) days prior to the date of the hearing.

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

Copies of the legal documentation for the assessment program are available for inspection at the City Clerk's office, located at 205 North Marion Avenue, Lake City, FL 32055.

The special assessment amount shown on this notice and the ad valorem taxes for the above parcel will be collected on the ad valorem tax bill mailed in November of each year that the assessment is imposed. Failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title.

If there is a mistake on this notice, it will be corrected. **If you have any questions, please contact the Columbia County Tax Collector at (386) 758-1080, Monday through Friday between 8:00 a.m. and 4:30 p.m.** If you have any questions regarding your fire service assessment, please contact the City Manager's Office at (386) 752-5768, Monday through Friday between 8:00 AM and 5:00 PM.

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

**AFFIDAVIT OF MAILING OF NOTICE OF PUBLIC HEARING  
FOR FIRE ASSESSMENT, CITY OF LAKE CITY, FLORIDA**

BEFORE ME, the undersigned authority, personally appeared the undersigned affiant(s), who after being duly sworn depose and say:

- 1) Rheemi Spiess is a Senior Account Executive with TC Delivers. TC Delivers has caused the notices delivered by Benesch, Inc. to be printed and mailed as directed.
- 2) On or before August 18, 2023, TC Delivers printed and mailed, or caused to be mailed, the above referenced notices as delivered to TC Delivers by Benesch.

**FURTHER AFFIANT SAYETH NAUGHT.**

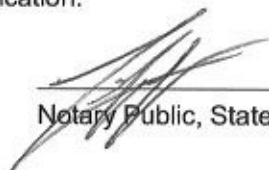


Signature of Affiant

Rheemi Spiess  
TC Delivers  
7002 Parke East Blvd.  
Tampa, Florida 33610

State of Florida  
County of Hillsborough

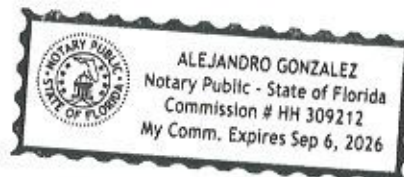
The foregoing instrument was acknowledged before me this 25 day of August, 2023, by Rheemi Z Spiess. He/she is personally known to me or has produced Florida DL as identification.



Notary Public, State of Florida

My Commission Expires:

Sep 6, 2026



STATE OF FLORIDA,  
COUNTY OF: COLUMBIA COUNTY

Before the undersigned authority personally appeared Todd Wilson, who on oath says that he or she is Publisher 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 Public Hearing  
Notice of Public Hearing

in the \_\_\_\_\_ Court, was published in said newspaper by print in the issues of August 16, 2023

or by publication on the newspaper's website if authorized, on August 16, 2023

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

Todd Wilson

Sworn to and subscribed before me this 16 day of August, A.D. 2023, by Todd Wilson, who is personally known to me.

Kathleen Riotta  
(Signature of Notary Public)



KATHLEENA. RIOTTO  
Commission # HH 282049  
Expires August 20, 2026

### 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, 2023.

The hearing will be held at 6:00 p.m., or as soon as possible thereafter, on September 11, 2023, 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:

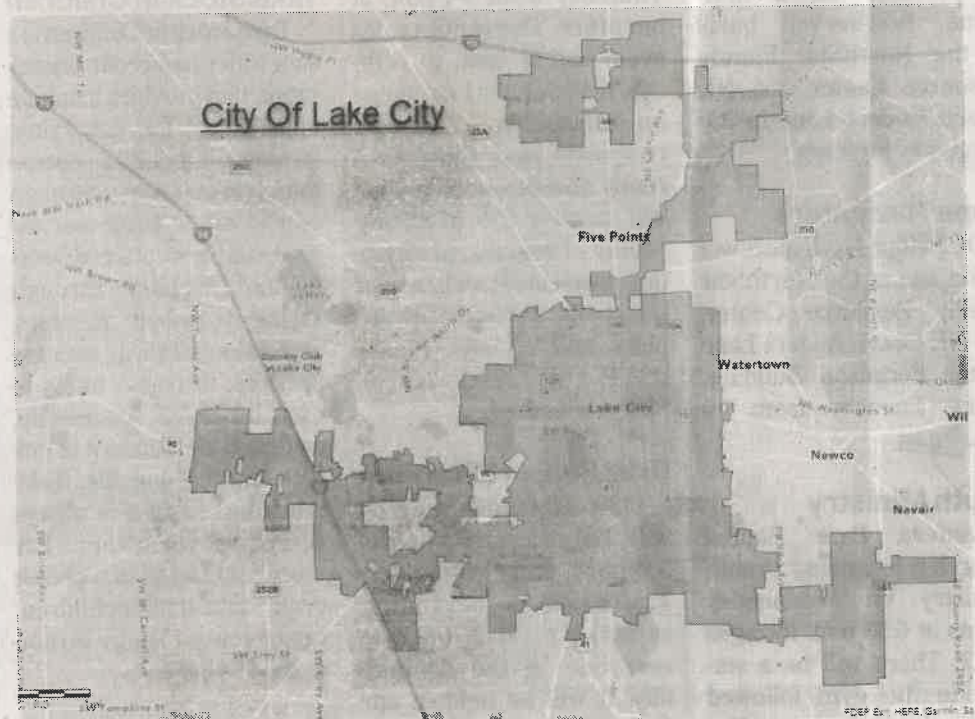
#### Proposed Fire Protection Assessment Rates for FY2023-24

Residential Property Category	Not to Exceed Rates	
Single Family	Rate Per Dwelling Unit	\$ 311.26
Multi-family	Rate Per Dwelling Unit	\$ 292.28
Nonresidential Property Category	Not to Exceed Rates	
Commercial	Rate Per Square Foot	\$0.1924
Industrial/Warehouse	Rate Per Square Foot	\$0.0520
Vacant Land	Rate Per Parcel	\$ 61.26

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 2021 Fire Assessment Update Report, the 2023 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 2023, 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.



City of Lake City

AUDREY SIKES CITY CLERK  
CITY OF LAKE CITY

**EXHIBIT B**

**AUGUST 26, 2023 ADDENDUM TO**

**JULY 27, 2023 CITY OF LAKE CITY**

**FIRE ASSESSMENT UPDATE STUDY – FINAL TECHNICAL REPORT**

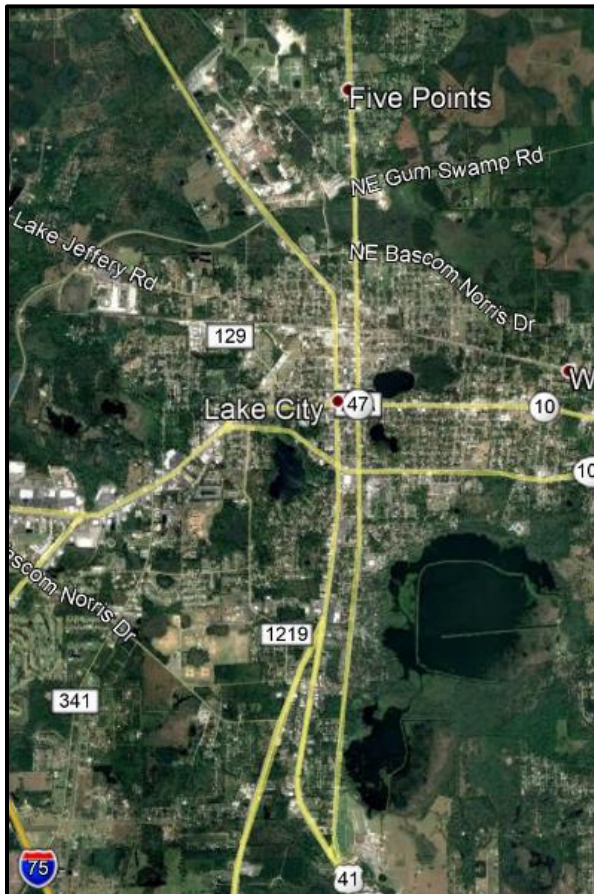
**“2023 ADDENDUM”**



# CITY OF LAKE CITY

## FIRE ASSESSMENT UPDATE STUDY

Addendum to the Final Technical Report  
August 26, 2023



*Prepared for:*

**City of Lake City**  
205 N. Marion Avenue  
Lake City, FL 32055  
ph (386) 752-2031

*Prepared by:*

**Benesch**  
1000 N. Ashley Dr., Suite #400  
Tampa FL 33602  
ph (813) 224-8862  
fax (813) 226-2106  
nkamp@benesch.com



---

---

## I. Addendum to the FINAL Technical Report

---

---

The *City of Lake City Fire Assessment Update Study, July 27, 2023* calculated the fire assessment rates based on the Fire Department's initial proposed budget for FY 2024. Since then the initial budget has been revised and this addendum details the fire assessment rate calculations associated with the reduced funding requirement. The resulting fire assessment rates will be reflected on FY 2024 tax bills for City of Lake City property owners.

### ***Fire Assessment Funding Requirement***

As presented in **Table 1**, the Lake City Fire Department's total revised assessable budget for FY 2024 is approximately \$3.07 million, which is the basis of the calculated rates in this addendum. This budget is approximately 23 percent higher than the FY 2022 assessable budget that was used in the 2021 technical study. This increase reflects the additional budget needed for the operations of Station 2 that opened in June of 2023.

**Table 1**  
**LCFD Total Assessed Costs (FY 2024 Requested Budget)**

Description	FY 2024
<b>Expenditures <sup>(1)</sup></b>	
Personnel Services	\$2,391,521
Operating	\$576,968
Capital Outlay	\$49,888
Debt Service Transfer	\$165,209
<b>Total Expenditures</b>	<b>\$3,183,586</b>
<b>Revenues <sup>(2)</sup></b>	
SAFER Grant	\$234,510
Interest Earnings	\$1,500
General Fund	\$0
<i>Subtotal - Revenues</i>	<i>\$236,010</i>
<b>Total Net Expenditures <sup>(3)</sup></b>	<b>\$2,947,576</b>
<b>Miscellaneous Assessment Expenditures</b>	
Statutory Discount <sup>(4)</sup>	\$117,903
<i>Subtotal - Misc. Assessment Expenditures</i>	<i>\$117,903</i>
<b>Total Assessable Budget <sup>(5)</sup></b>	<b>\$3,065,479</b>
2021 Study Assessable Budget	\$2,489,461

- 1) Source: City of Lake City
- 2) Source: City of Lake City
- 3) Total expenditures (Item 1) less revenue (Item 2)
- 4) The City has the legal right to add up to 5% for reimbursement, which includes 4% to offset statutory discounts received for early payment pursuant to the Uniform Assessment Collection Act and 1% reserve for delinquencies and under-collection. Based on historical collection trends and the City's direction in the past, this percentage is reduced to 4% for the purpose of the assessed cost calculations
- 5) Total net expenditures (Item 3) plus miscellaneous assessment expenditures (Item 4)

**Fire Assessment Cost Allocation**

**Table 2** presents the fire assessed cost allocation by land use/rate category. As shown, single family and commercial land uses account for approximately 72 percent of the budget.

Per State legislation, agricultural land uses are exempt from fire rescue assessments. Florida Statutes Section 170.01 (4) provides that, with limited exceptions, a City may not levy a

special assessment for fire protection services on lands classified as agricultural lands under Florida Statutes Section 193.461 unless those lands contain a residential dwelling unit or a qualified non-residential building. Therefore, the portion of the budget associated with agricultural fire rescue incidents is excluded in the remainder of this report. Similarly, the City does not assess government or institutional/religious/non-profit properties and will need to supplement the revenue loss through the General Fund.

**Table 2**  
**Fire Protection and First Response Cost Allocation – Reduced Budget**

Description/Property Rate Category	Distribution of Resources <sup>(1)</sup>	FY 2024 Assessed Costs <sup>(2)</sup>	FY 2022 Assessed Costs <sup>(3)</sup>	Percent Change from FY 2022 <sup>(4)</sup>
<b>Funding Requirement</b>		<b>\$3,065,479</b>	<b>\$2,489,461</b>	<b>23.1%</b>
<b>Residential</b>				
Single Family	33.7%	\$1,033,067	\$831,656	24.2%
Multi-Family	16.8%	\$515,000	\$394,219	30.6%
<b>Non-Residential</b>				
Commercial	38.2%	\$1,171,014	\$940,989	24.4%
Industrial/Warehouse	2.4%	\$73,571	\$55,961	31.5%
Government	3.3%	\$101,161	\$67,234	50.5%
Institutional/Religious/Non-Profit	0.6%	\$18,393	\$83,942	-78.1%
Vacant Land	2.6%	\$79,702	\$45,755	74.2%
Agricultural Land	<u>2.4%</u>	<u>\$73,571</u>	<u>\$69,705</u>	5.5%
<b>Total</b>	<b>100.0%</b>	<b>\$3,065,479</b>	<b>\$2,489,461</b>	<b>23.1%</b>

1) Source: *City of Lake City Fire Assessment Update Study Final Technical Report, July 27, 2023, Table 2*

2) Reduced assessment funding requirement from Table 1 multiplied by portion of the resources (Item 1)

3) Source: *City of Lake City Fire Assessment Study, July 2021*

4) Percent change from FY 2022 (Item 3) assessed costs to FY 2024 (Item 2)

**Calculated Fire Assessment Rate Schedule**

The allocated budget amount for each land use was then divided by the total number of units, citywide, to determine the fire assessment rates, shown in **Table 3**.

**Table 3**  
**Calculated Fire Assessment Rates – Reduced Budget**

Property Rate Category	Unit	Fire Assessment Allocation <sup>(1)</sup>	Number of Units <sup>(2)</sup>	Calculated Rate per Unit <sup>(3)</sup>
<b>Residential</b>				
Single Family	dwelling unit	\$1,033,067	3,319	<b>\$311.26</b>
Multi-Family	dwelling unit	\$515,000	1,762	<b>\$292.28</b>
<b>Non-Residential</b>				
Commercial	square feet	\$1,171,014	6,087,861	<b>\$0.1924</b>
Industrial/Warehouse	square feet	\$73,571	1,414,993	<b>\$0.0520</b>
Vacant Land	parcel	\$79,702	1,301	<b>\$61.26</b>
Government	square feet	\$101,161	n/a	<b>n/a</b>
Institutional/Religious/Non-Profit	square feet	\$18,393	n/a	<b>n/a</b>

1) Source: Table 2 (Item 2)

2) Source: *City of Lake City Fire Assessment Update Study Final Technical Report, July 27, 2023, Table 4*

3) Budget allocation (Item 1) divided by units (Item 2)

**Table 4** presents a comparison of the current adopted rates to the calculated rates shown in Table 3. As shown, fire assessment rates increased between 21 and 30 percent.

**Table 4**  
**Fire Assessment Rate Comparison**

Property Rate Category	Unit	Calculated Rate per Unit <sup>(1)</sup>	Current Adopted Rate <sup>(2)</sup>	Percent Change <sup>(3)</sup>
<b>Residential</b>				
Single Family	dwelling unit	<b>\$311.26</b>	\$252.02	23.5%
Multi-Family	dwelling unit	<b>\$292.28</b>	\$227.35	28.6%
<b>Non-Residential</b>				
Commercial	square feet	<b>\$0.1924</b>	\$0.1565	22.9%
Industrial/Warehouse	square feet	<b>\$0.0520</b>	\$0.0402	29.4%
Vacant Land	parcel	<b>\$61.26</b>	\$50.40	21.5%

1) Source: Table 3

2) Source: City of Lake City

3) Percent change between current adopted rate (Item 2) and the 2023 calculated rate per unit (Item 1)

**EXHIBIT C**

**FORM OF CERTIFICATE TO  
NON-AD VALOREM ASSESSMENT ROLL**

**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, 2023.

**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 \_\_\_\_\_, 2023.

**CITY OF LAKE CITY, FLORIDA**

By: \_\_\_\_\_  
**Stephen M. Witt, Mayor**

**(To Be Delivered to Columbia County Tax Collector  
no later than Sept. 15, 2023)**