

ORDINANCE NUMBER 2026-2375

CITY OF LAKE CITY, FLORIDA

1 **AN ORDINANCE OF THE CITY OF LAKE CITY, FLORIDA, REQUESTING**
2 **AND CONSENTING TO THE INCLUSION OF ALL OF THE CITY OF LAKE**
3 **CITY, FLORIDA WITHIN THE COLUMBIA COUNTY LAW**
4 **ENFORCEMENT MUNICIPAL SERVICE TAXING UNIT TO FUND LAW**
5 **ENFORCEMENT AND CORRECTIONS SERVICES, FACILITIES, AND**
6 **PROGRAMS; PROVIDING FOR ANNUAL RENEWAL OF SUCH**
7 **REQUEST AND CONSENT; PROVIDING FOR SEVERABILITY; AND**
8 **PROVIDING AN EFFECTIVE DATE.**

9 **WHEREAS**, pursuant to Section 125.01(1)(q) and (r), Florida Statutes, the Florida Legislature has
10 empowered counties to establish municipal service taxing units, whereby a county may levy a tax
11 for certain essential municipal services, including the provision of certain law enforcement
12 services, within a certain designated geographic boundary of or within a county; and

13 **WHEREAS**, pursuant to Section 125.01(1)(q), Florida Statutes, a municipality may be included
14 within the geographic boundary of an applicable municipal service taxing unit, subject to
15 approval by ordinance of the governing body of the municipality giving consent either annually
16 or for a term of years; and

17 **WHEREAS**, Columbia County ("County") will consider for enactment a municipal service taxing
18 unit known as the Columbia County Law Enforcement Municipal Service Taxing Unit (the "MSTU")
19 to provide law enforcement and corrections services, facilities, and programs (or similar law
20 enforcement services), and other services necessary and incidental to the purpose for which the
21 MSTU was created; and

22 **WHEREAS**, the City of Lake City ("City") is a municipality located and situate in the County; and

23 **WHEREAS**, the City desires to adopt this Ordinance to formalize its consent, in accordance with
24 Section 125.01(1)(q), Florida Statutes, to be included in the MSTU to provide law enforcement
25 and corrections services, facilities, and programs (or similar law enforcement services), and
26 related services within the territorial limits of the City; and

27 **WHEREAS**, the City Council finds such inclusion in the MSTU is in the best interest of the health,
28 safety and welfare of the citizens of the City.

29 **BE IT ENACTED BY THE PEOPLE OF THE CITY OF LAKE CITY, FLORIDA:**

30 **SECTION 1. FINDINGS.** It is hereby ascertained, determined, and declared that:

31 a. The Board of County Commissioners of Columbia County, Florida (the
32 "County"), will consider for enactment at the County's regularly scheduled

33 meeting on June 18, 2026 an ordinance creating the Columbia County Law
34 Enforcement Municipal Service Taxing Unit (the “MSTU”) pursuant to Section
35 125.01(1)(q), Florida Statutes, and authorizing the levy and collection of ad
36 valorem taxes within the MSTU in accordance with Section 125.01(1)(r),
37 Florida Statutes, to fund law enforcement and corrections services, facilities,
38 and programs within the MSTU.

39 b. The City Council of the City of Lake City, Florida has determined inclusion of
40 the incorporated area of the City of Lake City, Florida within such municipal
41 service taxing unit for the purpose of providing law enforcement and
42 corrections services, facilities, and programs is in the best interests of the
43 residents and property owners within the municipal limits of the City of Lake
44 City, Florida.

45 **SECTION 2. REQUEST AND CONSENT OF CITY.**

46 a. The City Council of the City of Lake City, Florida hereby requests and consents
47 to the inclusion of all of the incorporated area of the City of Lake City, Florida
48 within the Columbia County Law Enforcement Municipal Service Taxing Unit
49 to provide for law enforcement and corrections services, facilities, and
50 programs and to the imposition of an annual ad valorem tax at a rate of up to
51 3.7846 mils upon all taxable properties within the City of Lake City, Florida by
52 the County to fund such services, facilities and programs.

53 b. Such request and consent shall become effective upon adoption of this
54 Ordinance for the upcoming fiscal year. The City Council of the City of Lake
55 City, Florida finds that the provision of law enforcement and corrections
56 services, facilities, and programs is an essential municipal purpose.

57 **SECTION 3. ANNUAL RENEWAL OF REQUEST AND CONSENT.**

58 a. Request and consent of the City Council of the City of Lake City, Florida given
59 to the County by this Ordinance shall be deemed given in advance for each
60 fiscal year hereafter and shall be automatically renewed for each succeeding
61 fiscal year unless such request and consent is subsequently withdrawn as
62 provided herein.

63 b. Request and consent shall be irrevocable for any fiscal year in which the
64 subject ad valorem millage is levied by the County within the incorporated
65 area. The City of Lake City, Florida may only withdraw such consent for any
66 subsequent fiscal year by adopting an ordinance abandoning its consent and
67 providing a certified copy of such ordinance to the County prior to the first day
68 of April occurring before the fiscal year for which consent is being withdrawn.

69 **SECTION 4. SEVERABILITY.** The provisions of this Ordinance are severable; and if any section,
70 subsection, sentence, clause or provision is held invalid by any court of competent jurisdiction,
71 the remaining provisions of this Ordinance shall not be affected thereby.

72 **SECTION 5. EFFECTIVE DATE.** This Ordinance shall take effect as provided by law provided the
73 Columbia County Board of County Commissioners adopts an ordinance in substantially the form
74 of the proposed County ordinance attached as an exhibit hereto on or before June 30, 2026, but
75 failing adoption of such an ordinance by the Columbia County Board of County Commissioners
76 on or before June 30, 2026, this Ordinance shall be repealed effective July 1, 2026.

PASSED AND ADOPTED on First Reading on the _____ day of _____, 2026.

PASSED AND ADOPTED on Second and Final Reading on the _____ day of _____, 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

COLUMBIA COUNTY, FLORIDA

**LAW ENFORCEMENT
MUNICIPAL SERVICE TAXING UNIT**

ADOPTED JUNE 18, 2026

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ATTACHMENT:

DESCRIPTION OF LAW ENFORCEMENT MUNICIPAL SERVICE TAXING UNIT.....A-1

ORDINANCE NO. 2026-04

AN ORDINANCE CREATING THE LAW ENFORCEMENT MUNICIPAL SERVICE TAXING UNIT FOR THE ENTIRE AREA OF COLUMBIA COUNTY, FLORIDA, INCLUDING THE INCORPORATED AREAS OF THE CITY OF LAKE CITY AND THE TOWN OF FORT WHITE; PROVIDING CERTAIN FINDINGS; PROVIDING DEFINITIONS; DESCRIBING THE BOUNDARIES OF THE LAW ENFORCEMENT MSTU; AUTHORIZING THE LAW ENFORCEMENT MSTU TO ANNUALLY LEVY AD VALOREM TAXES TO PROVIDE LAW ENFORCEMENT AND CORRECTIONS SERVICES, FACILITIES AND PROGRAMS; AUTHORIZING A PLEDGE OF THE LAW ENFORCEMENT MSTU AD VALOREM TAX REVENUES TO THE RETIREMENT OF DEBT WHEN APPROVED BY THE ELECTORS OF THE LAW ENFORCEMENT MSTU AS PROVIDED BY GENERAL LAW; AUTHORIZING THE ISSUANCE OF DEBT UPON REFERENDUM APPROVAL; PROVIDING FOR CODIFICATION AND PROVIDING AN EFFECTIVE DATE.

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA:

SECTION 1. FINDINGS. It is hereby ascertained, determined and declared that:

(A) Pursuant to Article VIII, section 1(g) of the Florida Constitution, Sections 125.01 and 125.66, Florida Statutes, and the Home Rule Charter for Columbia County, Florida, the Board of County Commissioners (the "Board") of Columbia County, Florida (the "County"), has all powers of local self-government to perform county and municipal functions and to render services in a manner not inconsistent with general law and such power may be exercised by the enactment of county ordinances and resolutions.

(B) Section 125.01(1)(q), Florida Statutes, provides specific legislative authorization for counties to establish a municipal service taxing unit to fund law enforcement and corrections services, facilities and programs within any part or all of the

unincorporated area of the County and within the boundaries of a municipality if the municipality consents by ordinance to inclusion within the municipal service taxing unit.

(C) Sections 1.4 and 2.8 of the Home Rule Charter for Columbia County, Florida provides that the Board of County Commissioners shall have all powers to accomplish county and municipal purposes, which includes the authority to create municipal service taxing units.

(D) The purpose of this Ordinance is to create the Law Enforcement Municipal Service Taxing Unit (the "Law Enforcement MSTU") to fund law enforcement and corrections services, facilities, and programs within the MSTU as established in Section 3 hereof.

(E) The County has determined that certain costs associated with law enforcement and corrections services, facilities, and programs including, but not necessarily limited to, personnel costs, salaries, operation costs, and capital costs, can be properly allocated between the incorporated and unincorporated areas of the county based upon the relative amounts of service provided within each area.

(F) The County is required to include and fund the approved annual budget of the Law Enforcement MSTU within the County's annual budget.

(G) The levy of millage on any parcel of property within the Law Enforcement MSTU by all municipalities and all municipal service taxing units established by the County may not exceed 10 mills.

SECTION 2. DEFINITIONS. As used in this Ordinance, the following terms shall have the following meanings, unless the context hereof otherwise requires:

“Annual Budget” means the budget adopted as a part of the annual County budget, which approves the budgeted revenues and expenditures of the MSTU revenues at a level of detail required for the annual financial report under Section 218.32(1), Florida Statutes.

“Board” means the Board of County Commissioners of Columbia County, Florida, which shall also be the governing body of the MSTU pursuant to Section 125.01(2), Florida Statutes.

“County” means Columbia County, Florida.

“MSTU” means the Columbia County Law Enforcement Municipal Service Taxing Unit created pursuant to Section 3 hereof.

SECTION 3. CREATION. The Law Enforcement Municipal Service Taxing Unit is hereby created as a new taxing unit which shall be coterminous with the entire area of the County, including the incorporated areas of the City of Lake City and the Town of Fort White, existing on January 1, 2026, and the first day of January each year thereafter, as more particularly described in Attachment A.

SECTION 4. AUTHORIZATION OF AD VALOREM TAXES.

(A) The Board is hereby authorized to levy annual ad valorem taxes upon taxable real and personal property within the Law Enforcement MSTU beginning with the County budget for the fiscal year beginning October 1, 2026.

(B) The budget and millage rate for the Law Enforcement MSTU shall be approved and levied in the manner provided by general law for the levy of County ad valorem taxes.

(C) The millage rate levied within the Law Enforcement MSTU shall not exceed the rate authorized by Section 125.01(1)(q), Florida Statutes, and Article VII, Section 9(b) of the Florida Constitution.

SECTION 5. PURPOSE AND AUTHORIZATION OF EXPENDITURES. The Law Enforcement MSTU is established for the provision of law enforcement and corrections services, facilities, and programs provided by the County and the Columbia County Sheriff's Office for the use and benefit of the property or persons within the boundaries of the Law Enforcement MSTU.

SECTION 6. BOND REFERENDUM. In the event the Board desires to pledge the MSTU's ad valorem tax to the retirement of debt issued for the purpose of financing law enforcement facilities and equipment, the Board shall cause a bond referendum election to be held in accordance with applicable provisions of general law. Upon approval at referendum, the Board shall have all powers necessary to issue bonds in accordance with Florida law.

SECTION 7. CODIFICATION. It is the intention of the Board of County Commissioners of Columbia County, Florida, and it is hereby provided that the provisions of this Ordinance shall become and be made a part of the Code of Ordinances of Columbia County, Florida, that the sections of this ordinance may be renumbered or relettered to accomplish such intention, and that the word "ordinance" may be changed to "section" or "article," or other appropriate designation.

SECTION 8. EFFECTIVE DATE. The Clerk shall file a certified copy of this Ordinance with the Department of State within ten days of its adoption. The Ordinance shall take effect as provided by law.

DULY ENACTED this 18th day of June, 2026.

**BOARD OF COUNTY COMMISSIONERS
OF COLUMBIA COUNTY, FLORIDA**

Tim Murphy, Chairman

ATTEST:

By: _____
James M. Swisher, Jr.
Clerk of Circuit Court

APPROVED AS TO FORM:

By: _____
Joel F. Foreman
County Attorney

ATTACHMENT A

**DESCRIPTION OF
LAW ENFORCEMENT
MUNICIPAL SERVICE TAXING UNIT**

**LAW ENFORCEMENT
MUNICIPAL SERVICE TAXING UNIT**

The Law Enforcement Municipal Service Taxing Unit includes such lands lying within Columbia County, Florida, as described in Section 7.12, Florida Statutes, including the incorporated municipal limits of the municipalities of Lake City and Fort White.