

RESOLUTION NO. 2026-38

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LEVY COUNTY, FLORIDA, RELATING THE DISPOSAL OF SOLID WASTE AND RECOVERED MATERIALS IN THE UNINCORPORATED AND ALL INCORPORATED AREAS OF LEVY COUNTY, FLORIDA; PROVIDING AUTHORITY, DEFINITIONS AND INTERPRETATION; CONFIRMING THE PRELIMINARY RATE RESOLUTION; REIMPOSING SOLID WASTE SERVICE ASSESSMENTS AGAINST RESIDENTIAL PROPERTY LOCATED WITHIN LEVY COUNTY FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026; APPROVING THE RATE OF ASSESSMENT; APPROVING THE ASSESSMENT ROLL; PROVIDING FOR COLLECTION; AND PROVIDING FOR CONFLICTS, SEVERABILITY AND AN EFFECTIVE DATE

WHEREAS, the Levy County Board of County Commissioners (the "Board") previously enacted Ordinance No. 2004-03, as codified in Article I, Chapter 78 of the Levy County Code of Ordinances (the "Ordinance"), which authorizes the imposition of Solid Waste Service Assessments against certain Residential Property for disposal of Solid Waste and Recovered Materials in the unincorporated and all incorporated areas of Levy County; and

WHEREAS, the imposition of a Solid Waste Service Assessment for Solid Waste and Recovered Materials disposal services, facilities, and programs for each Fiscal Year is an equitable and efficient method of allocating and apportioning Solid Waste Cost among parcels of Residential Property; and

WHEREAS, the Board desires to reimpose a Solid Waste Service Assessment to fund Solid Waste and Recovered Materials disposal services, facilities, and programs, using the procedures provided by the Ordinance, including the tax bill collection method for the Fiscal Year beginning on October 1, 2026; and

WHEREAS, on July 21, 2026, the Board adopted Resolution No. 2026-24 (the “Preliminary Rate Resolution”) containing and referencing a brief and general description of the Solid Waste and Recovered Materials disposal services, facilities, and programs to be provided to Residential Property, describing the method of apportioning the Solid Waste Cost to compute the Solid Waste Service Assessment, designating a rate of assessment, and directing preparation of the Assessment Roll and provision of the notice required by the Ordinance; and

WHEREAS, to reimpose Solid Waste Service Assessments for the Fiscal Year beginning October 1, 2026, the Ordinance requires the Board to adopt an Annual Rate Resolution which confirms or repeals the Preliminary Rate Resolution with such amendments as the Board deems appropriate, establishes the rates of assessment, and approves the Assessment Roll for the upcoming Fiscal Year after hearing comments and objections of all interested parties; and

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

WHEREAS, notice of a public hearing has been published and mailed, if required by the terms of the Ordinance, which provides notice to all interested persons of an opportunity to be heard; and

WHEREAS, an affidavit regarding the form of mailed notice is attached hereto as Appendix A and proof of publication is attached hereto as Appendix B; and

WHEREAS, a public hearing was held on September 8, 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 BOARD OF COUNTY COMMISSIONERS OF LEVY COUNTY, FLORIDA:

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the Ordinance; the Amended and Restated Initial Assessment Resolution (Resolution No. 2025-36); the Amended and Restated Final Assessment Resolution (Resolution No. 2025-49), the Preliminary Rate Resolution; Article VIII, section 1, Florida Constitution, Chapter 125, Florida Statutes, and other applicable provisions of law.

SECTION 2. DEFINITIONS AND INTERPRETATION.

(A) This resolution constitutes the Annual Rate Resolution as defined in the Ordinance.

(B) All capitalized terms in this resolution shall have the meanings defined in the Ordinance, the Amended and Restated Initial Assessment Resolution, the Amended and Restated Final Assessment Resolution, and the Preliminary Rate Resolution.

(C) 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; and words of any gender include the correlative words of the other genders, unless the sense indicates otherwise.

SECTION 3. CONFIRMATION OF PRELIMINARY RATE RESOLUTION. The Preliminary Rate Resolution is hereby confirmed.

SECTION 4. REIMPOSITION OF ASSESSMENTS SOLID WASTE SERVICE ASSESSMENTS.

(A) The parcels of Residential Property included in the Assessment Roll, which is hereby approved, are hereby found to be specially benefitted by the provision of Solid Waste and Recovered Materials disposal services, facilities, and programs described in the Preliminary Rate Resolution in the amount of the Solid Waste Service Assessment set forth in the updated Assessment Roll, a copy of which was present at the above referenced public hearing through electronic media and is incorporated herein by reference. Additionally, the Assessment Roll, as approved, includes those Tax Parcels of Residential Property that cannot be set forth in that Assessment Roll due to the provisions of Section 119.071(4), Florida Statutes, concerning exempt "home addresses."

(B) It is hereby ascertained, determined and declared that each parcel of Residential Property within the County will be benefitted by the County's provision of Solid Waste and Recovered Materials disposal services, facilities, and programs in an amount not less than the Solid Waste Service Assessment for such parcel, computed in the manner set forth in the Preliminary Rate Resolution.

(C) Adoption of this Annual Rate Resolution constitutes a legislative determination that all parcels assessed derive a special benefit, as set forth in the Ordinance and the Preliminary Rate Resolution from the Solid Waste and Recovered Materials disposal services, facilities, and programs to be provided and a legislative determination that the Solid Waste Service Assessments are fairly and reasonably

apportioned among all Tax Parcels that receive the special benefit as set forth in the Preliminary Rate Resolution.

(D) The method for computing Solid Waste Service Assessments described and referenced in the Preliminary Rate Resolution is hereby approved.

(E) For the Fiscal Year beginning October 1, 2026, the Solid Waste Cost of \$3,033,660.00 shall be allocated among all parcels of Residential Property within the County based upon each parcel's classification as Residential Property and the number of Dwelling Units for such parcels. A rate of assessment equal to \$140.00 for each Dwelling Unit for Solid Waste and Recovered Materials disposal, services, facilities, and programs is hereby approved for the Fiscal Year beginning October 1, 2026.

(F) Solid Waste Service Assessments for Solid Waste and Recovered Materials disposal services, facilities, and programs in the amounts set forth in the updated Assessment Roll are hereby levied and imposed on all parcels of Residential Property included in the Solid Waste Assessment Roll for the Fiscal Year beginning October 1, 2026.

(G) As authorized in Section 78-19 of the Ordinance, interim Solid Waste Service Assessments are also levied and imposed against all Residential Property for which a Certificate of Occupancy is issued after adoption of this Annual Assessment Resolution based upon the rates of assessment approved herein.

(H) Solid Waste Service Assessments shall constitute a lien upon the Residential 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.

SECTION 5. COLLECTION OF ASSESSMENTS.

(A) The Solid Waste Service Assessments shall be collected pursuant to the Uniform Assessment Collection Act, as provided in Section 78-21 of the Ordinance.

(B) 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 Ordinance.

(C) The Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C.

SECTION 6. EFFECT OF ADOPTION OF RESOLUTION. The adoption of this Annual Rate Resolution shall be the final adjudication of the issues presented herein (including, but not limited to, the determination of special benefit and fair apportionment to the Residential Property, the method of apportionment and assessment, the rate of assessment, the Assessment Roll, and the levy and lien of the Solid Waste Service Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within twenty (20) days from the date of this Final Assessment Resolution.

SECTION 8. CONFLICTS. All resolutions or parts of resolutions in conflict with any of the provisions of this resolution are hereby repealed to the extent of such conflict.

SECTION 9. SEVERABILITY. If any clause, section or other part of this resolution shall be held by any court of competent jurisdiction to be unconstitutional or

invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way affecting the validity of the other provisions of this resolution.

SECTION 10. EFFECTIVE DATE. This resolution shall take effect immediately upon its passage and adoption.

PASSED, ADOPTED AND APPROVED THIS 8th DAY OF SEPTEMBER, 2026.

**BOARD OF COUNTY COMMISSIONERS OF
LEVY COUNTY, FLORIDA**

(SEAL)

By: _____
Chair

ATTEST:

By: _____
County Clerk

Approved as to Form and Legal Sufficiency:

By: _____
Special Counsel

APPENDIX A
AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared Mary-ellen Harper, who, after being duly sworn, deposes and says:

1. I, Mary-ellen Harper, as County Manager of Levy County, Florida (the "County"), pursuant to the authority and direction received from the Board of County Commissioners, timely directed the preparation of the Assessment Roll and the preparation, mailing, and publication of notices in accordance with the Master Service Assessment Ordinance No. 2004-03, as codified in Article I, Chapter 78 of the Levy County Code of Ordinances (the "Assessment Ordinance"), and in conformance with Resolution No. 2026-24, the Preliminary Rate Resolution for Solid Waste Disposal (the "Preliminary Rate Resolution").

2. In accordance with the Ordinance and the Preliminary Rate Resolution, I timely provided all necessary information for notification of the Solid Waste Service Assessment to the Property Appraiser of Levy County to be included as part of the notice of proposed property taxes under section 200.069, Florida Statutes, the truth-in-millage notification. The information provided to the Property Appraiser to be included on the truth-in-millage notification included the following: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the County expects to collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

FURTHER AFFIANT SAYETH NOT.

Mary-ellen Harper

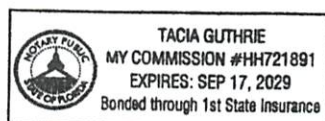
Print Name

STATE OF FLORIDA

COUNTY OF LEVY

The foregoing Affidavit of Mailing was sworn to before me, by means of ☒ physical presence or ☐ online notarization, this 4 day of Sept, 2026 by Mary-ellen Harper as County Manager, Levy County, Florida, who is ☒ personally known to me or ☐ has produced _____ as identification.

[NOTARY STAMP]



Tacia Guthrie

APPENDIX B
PROOF OF PUBLICATION

USA TODAY CO.

***LocalIQ**

PO Box 631244 Cincinnati, OH 45263-1244

AFFIDAVIT OF PUBLICATION

Lisa Makar
Levy County Board of
County Commissioners
310 School ST # 112
Bronson FL 32621-6441

STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who
on oath says that he or she is the Legal Coordinator of the
Gainesville Sun, published in Alachua County, Florida; that
the attached copy of advertisement, being a , was published
on the publicly accessible website of Alachua County,
Florida, or in a newspaper by print in the issues of, on:

GAI Gainesville Sun 08/18/2026

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

Subscribed and sworn to before me, by the legal clerk, who
is personally known to me, on 08/18/2026

Linda Fort
Legal Clerk

Kongmeng Yang
Notary, State of WI, County of Brown

9/2/25
My commission expires

Publication Cost:	\$652.88	
Tax Amount:	\$0.00	
Payment Cost:	\$652.88	
Order No:	17546053	# of Copies:
Customer No:	557142	1
PO #:		

THIS IS NOT AN INVOICE!
Please do not use this form for payment remittance.

KONGMENG YANG
Notary Public
State of Wisconsin

**NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR
COLLECTION OF SOLID WASTE SERVICE ASSESSMENTS**

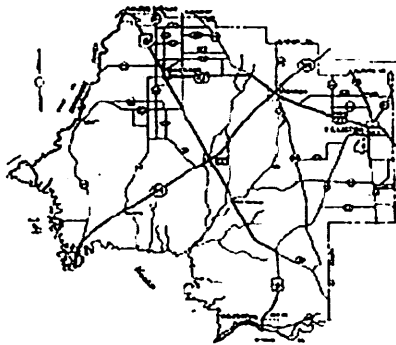
Notice is hereby given that the Board of County Commissioners of Levy County, Florida will conduct a public hearing to consider reimposing solid waste non-ad valorem special assessments against improved residential properties located within the unincorporated and all incorporated areas of the County for the Fiscal Year commencing October 1, 2026 to fund the cost Solid Waste and Recovered Materials disposal services, facilities, and programs as provided to such properties and to authorize collection of such assessments on the tax bill.

The hearing will be held at 5:01 p.m. on September 8, 2026 in the County Commission meeting room, Levy County Government Center 310 School Street, Bronson, 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 Board within 20 days of this notice. If a person desires to appeal any decision made by the Board 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 Clerk's Office at (352) 488-5266, at least seven 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 assessments will be computed by applying the rate of assessment to each parcel of improved residential property in the County. The rate of assessment for the fiscal year commencing October 1, 2026, shall be \$140 per dwelling unit. Copies of the assessment roll, showing the amount of the assessment to be imposed against each parcel of property, and the legal documentation relating to the assessments are available for inspection at the office of the County Manager, located at the Levy County Government Center, 310 School Street, Bronson, Florida. The assessments will be collected on the ad valorem tax bill to 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. Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Board of County Commissioners' action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

If you have any questions, please contact the County Manager's Office at (352) 488-5278, Monday through Friday between 8:30 a.m. and 5:00 p.m.

**BOARD OF COUNTY COMMISSIONERS
LEVY COUNTY, FLORIDA**



APPENDIX C

FORM OF CERTIFICATE TO
NON-AD VALOREM ASSESSMENT ROLL

CERTIFICATE
TO
NON-AD VALOREM ASSESSMENT ROLL

I HEREBY CERTIFY that, I am the Chair of the Board of County Commissioners, or authorized agent of Levy County, Florida (the "County"); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for solid waste services assessments (the "Non-Ad Valorem Assessment Roll") for the County 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 Levy County Tax Collector by September 15, 2026.

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

LEVY COUNTY, FLORIDA

Chair

[to be delivered to Tax Collector prior to September 15]