RESOLUTION NO. 2026-37

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LEVY COUNTY, FLORIDA, RELATING TO PROVISION OF ROADWAY MAINTENANCE SERVICES ON SUBDIVISION ROADS; PROVIDING AUTHORITY, DEFINITIONS AND INTERPRETATION; CONFIRMING THE PRELIMINARY RATE RESOLUTION; APPROVING THE ROADWAY MAINTENANCE SERVICE ASSESSMENT ROLL; PROVIDING FOR THE REIMPOSITION OF THE ROADWAY MAINTENANCE SERVICE ASSESSMENTS; 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"), to provide for the imposition of Service Assessments for Roadway Maintenance Services against Assessed Property located within the County; and

WHEREAS, the imposition of Road Maintenance Service Assessments for roadway maintenance services, facilities, and programs each fiscal year is an equitable and efficient method of allocating and apportioning Assessed Costs among parcels of Assessed Property; and

WHEREAS, the Board desires to reimpose the Road Maintenance Service Assessment against Assessed Property within the County for roadway maintenance services, facilities, and programs using the procedures provided by the Ordinance, including the tax bill collection method for the Fiscal Year beginning October 1, 2026; and

WHEREAS, on July 21, 2026, the Board adopted Resolution No. 2026-25 (the "Preliminary Rate Resolution") containing and referencing a brief and general description of the roadway maintenance services, facilities, and programs to be provided to Assessed

Property, describing the method of apportioning the Assessed Cost to compute the Roadway Maintenance Service Assessment for roadway maintenance services, facilities, and programs against Assessed Property, estimating a rate of assessment, directing the updating and preparation of the Assessment Roll, and provision of published and mailed notice as required by the Ordinance; and

WHEREAS, to reimpose a Roadway Maintenance Service Assessment 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 Roadway Maintenance Service Assessment Roll for the upcoming Fiscal Year after hearing comments and objections of all interested parties; and

WHEREAS, the Roadway Maintenance Service Assessment Roll has 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 provisions of the Ordinance; the Amended and Restated Roadway Maintenance Initial Assessment Resolution (Resolution No. 2020-078); the Amended and Restated Roadway Maintenance Final Assessment Resolution (Resolution No. 2020-096), 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 Roadway Maintenance Initial Assessment Resolution, the Amended and Restated Roadway Maintenance 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. APPROVAL OF ROADWAY MAINTENANCE SERVICE ASSESSMENT ROLL.

(A) The Roadway Maintenance Service Assessment Roll, a copy of which was present or available for inspection at the above referenced public hearing through electronic media and incorporated herein by reference, and which includes the annual assessment amounts for each Tax Parcel within the MSBUs created in Section 9 of the Amended and Restated Roadway Maintenance Initial Assessment Resolution, is hereby approved for the Fiscal Year commencing on October 1, 2026.

(B) Additionally, the Roadway Maintenance Service Assessment Roll, as approved, includes those Tax Parcels of Assessed Property that cannot be set forth in that Roadway Maintenance Service Assessment Roll due to the provisions of Section 119.071(4), Florida Statutes, concerning exempt "home addresses."

SECTION 5. REIMPOSITION OF ASSESSMENTS TO FUND ROADWAY MAINTENANCE SERVICES.

(A) The Tax Parcels included in the Roadway Maintenance Service Assessment Roll are hereby found to be specially benefited by the provision of the Roadway Maintenance Services in the amount of the annual assessment set forth in the Roadway Maintenance Service Assessment Roll.

(B) It is hereby ascertained, determined and declared that each parcel of Assessed Property within each MSBU will be specially benefited by the County's provision of Roadway Maintenance Services in an amount not less than the Roadway Maintenance 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 in a manner consistent with the legislative declarations, determinations and findings as set forth in the Ordinance, the Amended and Restated Roadway Maintenance Initial Assessment Resolution, the Amended and Restated Roadway Maintenance Final Assessment Resolution, and the Preliminary Rate Resolution from the Roadway Maintenance Services to be provided and a legislative determination that the Roadway Maintenance Service Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Preliminary Rate Resolution.

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

(E) For the Fiscal Year beginning October 1, 2026, the estimated Assessed Costs set forth in Section 4 of the Preliminary Rate Resolution are hereby approved. The Roadway Maintenance Service Assessments to be assessed and apportioned among benefited parcels within each MSBU pursuant to the methodology set forth in Section 9 of the Preliminary Rate Resolution to generate the estimated Assessed Cost for each MSBU for the Fiscal Year commencing October 1, 2026, are hereby established as follows:

MT ROAD #	Neighborhood	Average Annual Assessable Costs	Units	Annual Assessment Rate Per Unit
101	HEATHERWOOD DRIVE	$611.52	3	$204
102	MATTHEWS ROAD RALEIGH OAKS	$3,993.12	14	$286
103	LYNN ROAD RALEIGH OAKS	$2,141.46	14	$153
104	EMERALD FOREST	$4,656.68	30	$156
105	WILLISTON HIGHLANDS UNIT 5	$65,140.28	875	$75
106	WILLISTON HIGHLANDS UNIT 7	$45,569.39	444	$103
107	WILLISTON HIGHLANDS UNIT 12	$47,467.33	572	$83
108	KINGS HILLS	$0.00	NA	$0
109	MEADOWLAND DRIVE IN MEADOWLAND ESTATES	$509.37	8	$64
110	GREENHILLS	$3,955.19	32	$124
112	TAMARON BLVD IN THE FARMS AT WILLISTON UNIT 2	$3,676.22	21	$176
111	STEEPLECHASE FARMS	$16,694.04	197	$85
113	PINE ROAD IN PINEDEROSA	$386.21	12	$33
114	COTTONWOOD FARMS	$266.71	9	$30
201	EMANUEL DR IN JORDAN ESTATES	$1,537.49	13	$119
203	SPANISH TRACE	$6,007.35	101	$60
204	SPANISH TRACE 1ST ADDITION	$4,278.54	35	$123
205	LONG POND LANDING & 1ST & 2ND ADDS	$10,040.98	92	$110
206	QUAIL & DELMA IN COUNTRYSIDE ESTATES	$819.25	17	$49
207	SALL LANE IN SHADY ACRES	$1,793.22	14	$129
208	PINE MEADOWS	$6,192.00	30	$207
209	BRYAN & DRUMMOND IN LONG POND OAKS	$2,627.09	11	$239
301	LAY STREET IN CANNON HOMESITES	$1,213.49	6	$203
302	STARTING POINT	$14,307.44	59	$243
303	THRASHER & STAR IN NORTH STAR RANCHETTES	$2,152.51	21	$103
304	WHISPERING OAKS UNIT 2	$8,351.20	48	$174
305	WILD HOG ROAD IN WACCASASSA RIVER ACRES	$898.15	13	$70
307	KING RANCH RANCHETTES 1ST ADD	$2,414.84	16	$151
309	TRIPLE CROWN FARMS UNIT 1, 2 & 3	$24,967.71	186	$135
312	LANGLEY & HITCHCOCK IN LANGLEY ESTATES	$0.00	NA	$0
313	DONNA LANE IN ROLLING PINES UNIT 2	$3,138.35	22	$143
314	ALL ROADS IN MORGAN FARMS	$31,882.17	134	$238
315	KING RANCH OF FL RANCHETTES 2	$1,607.48	14	$115
401	MAGNOLIA STREET IN DOE RUN	$2,257.32	30	$76
404	FAWN DRIVE IN FAWNWOOD ESTATES	$1,097.10	24	$46
405	GIBB & SUNSHINE IN SUNSHINE ESTATES 1ST ADD	$0.00	NA	$0
407	CEDAR PINES UNIT 2	$1,100.20	15	$74
408	COUNTRY WALK UNIT 2	$833.51	16	$53
410	DEERE RIVER ESTATES	$761.81	44	$18
411	SUNSHINE ESTATES 3RD ADD	$0.00	NA	$0
412	MEADOW VIEW ESTATES 1ST ADD	$778.69	7	$112
413	RIDGEVIEW RD	$807.09	8	$101
414	SUMNER PLACE	$3,274.03	24	$137
415	ARROWOOD	$194.98	7	$28
416	CEDAR PINES IN CEDAR PINES UNIT 3	$1,478.38	16	$93

MT ROAD #	Neighborhood	Average Annual Assessable Costs	Units	Annual Assessment Rate Per Unit
418	CHIEF LAND WOODS UNIT 2 PHASE 1	$357.49	15	$24
419	LONG POND PARADISE	$1,031.43	23	$45
422	NW 72 TER IN TISHOMINGO PLANTATION	$214.07	47	$5
423	TIMBER RIDGE	$1,062.43	20	$54
424	BUCK BAY PHASE 1	$1,226.49	39	$32
425	OAK MEADOWS PH 1 & 2	$1,119.60	65	$18
503	QUAIL AVE IN QUAIL RUN UNIT 2	$99.42	30	$4
505	NE 68TH LANE IN DEERFIELD ESTATES	$419.95	8	$53
506	NE 49TH ST IN ROCK WOOD	$223.80	16	$14

(F) The annual Roadway Maintenance Service Assessments computed in the manner set forth in the Preliminary Rate Resolution are hereby levied and imposed on all Tax Parcels within the MSBUS at the rates included in the Roadway Maintenance Service Assessment Roll for the Fiscal Year commencing October 1, 2026.

(G) No Roadway Maintenance Service Assessment shall be imposed against any unimproved Lot that is classified as agricultural land pursuant to Section 193.461, Florida Statutes.

(H) Any shortfall in the expected Roadway Maintenance Service Assessment proceeds due to any reduction or exemption from payment of the Roadway Maintenance Service Assessments required by law or authorized by the Board 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 Roadway Maintenance Service Assessments. In the event a court of competent jurisdiction determines any exemption or reduction by the Board is improper or otherwise adversely affects the validity of the Roadway Maintenance Service Assessment imposed for this Fiscal Year, the sole and exclusive remedy shall be the imposition of a Roadway Maintenance Service Assessment upon each affected

Tax Parcel in the amount of the Roadway Maintenance Service Assessment that would have been otherwise imposed save for such reduction or exemption afforded to such Tax Parcel by the Board.

(I) The methodology set forth in Section 9 of the Preliminary Rate Resolution for computing the annual Roadway Maintenance Service Assessments is hereby approved.

(J) Upon adoption of this Annual Rate Resolution, the Roadway Maintenance Service Assessments shall constitute a lien against the Assessed Property 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 lien shall be deemed perfected upon adoption by the Board of this Annual Rate Resolution and shall attach to the property included on the Roadway Maintenance Service Assessment Roll as of the prior January 1, the lien date for ad valorem taxes.

SECTION 6. COLLECTION OF ASSESSMENTS.

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

(B) Upon adoption of this Annual Rate Resolution, the County Manager shall cause the certification and delivery of the Roadway Maintenance Service Assessment Roll to the Tax Collector by September 15, in the manner prescribed by the Uniform Assessment Collection Act.

(C) The Roadway Maintenance Service 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 7. EFFECT OF ADOPTION OF RESOLUTION. The adoption of this Annual Rate Resolution shall be the final adjudication of the issues presented herein and in the Preliminary Rate Resolution (including, but not limited to, the method by which the assessments are computed, the Roadway Maintenance Service Assessment Roll, the annual assessment amount, the levy and lien of the assessments, and the special benefit to assessed property) unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of the Board action on this Annual Rate 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. 2026-25, the Preliminary Rate Resolution for Roadway Maintenance Services Assessments (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 Roadway Maintenance 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 Mary-Ellen Harper
Print Name: Mary-Ellen C. Harper

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
MY COMMISSION #HH721891
EXPIRES: SEP 17, 2029
Bonded through 1st State Insurance

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
Bronson FL 32621-6438

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

Legal Clerk

Notary, State of WI, County of Brown

My commission expires

Publication Cost:	$1222.40
Tax Amount:	$0.00
Payment Cost:	$1222.40
Order No:	12546077
Customer No:	567142
PO #:	

# of Copies:
1

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 SPECIAL ASSESSMENTS FOR ROADWAY MAINTENANCE SERVICE
[illegible]

Notice is hereby given that the Levy County Board of Commissioners will conduct a public hearing to consider the continued imposition of annual special assessments for the provision of roadway maintenance services within the boundaries of the following [illegible] benefit units for the Fiscal Year commencing October 1, 2026, and to [illegible] collection of such assessments on the tax bill. The following table reflects the proposed municipal service benefit units and the proposed Roadway Maintenance Service Assessment Schedule for the Fiscal Year commencing October 1, 2026.

MSTU/MSBU	Neighborhood	Annual Assessment [illegible]	Units	Annual Assessment [illegible]
101	[illegible]	$611.52	3	$204
[illegible]	[illegible]	$[illegible]	[illegible]	$[illegible]
103	[illegible]	$2,341.48	14	$153
104	[illegible] FOREST	$4,856.64	30	$164
105	WILLISTON HIGHLANDS UNIT 5	$13,540.23	175	$75
[illegible]	[illegible]	$[illegible]	[illegible]	$[illegible]
107	WILLISTON HIGHLANDS UNIT 12	$47,451.33	572	$83
[illegible]	[illegible]	$0.00	NA	$0
[illegible]	[illegible]	$[illegible]	8	$[illegible]
[illegible]	[illegible]	$3,[illegible]	32	$[illegible]
[illegible]	[illegible]	$[illegible]	[illegible]	$[illegible]
[illegible]	[illegible] FARMS	$[illegible]	[illegible]	$[illegible]
[illegible]	[illegible]	$[illegible]	[illegible]	$[illegible]
[illegible]	[illegible]	$[illegible]	9	$[illegible]
[illegible]	[illegible]	$[illegible]	[illegible]	$[illegible]
[illegible]	[illegible]	$[illegible]	[illegible]	$[illegible]
[illegible]	[illegible]	$[illegible]	[illegible]	$[illegible]
[illegible]	[illegible]	$[illegible]	[illegible]	$[illegible]
[illegible]	[illegible]	$[illegible]	[illegible]	$[illegible]
[illegible]	[illegible]	$[illegible]	[illegible]	$[illegible]
[illegible]	[illegible] MEADOWS	$[illegible]	[illegible]	$[illegible]
[illegible]	[illegible]	$[illegible]	[illegible]	$[illegible]
[illegible]	[illegible]	$0.00	NA	$0
[illegible]	[illegible]	$0.00	NA	$0
[illegible]	[illegible]	$[illegible]	6	$[illegible]
[illegible]	[illegible]	$[illegible]	[illegible]	$[illegible]
[illegible]	[illegible]	$[illegible]	[illegible]	$[illegible]
[illegible]	[illegible]	$[illegible]	[illegible]	$[illegible]
[illegible]	[illegible]	$[illegible]	[illegible]	$[illegible]
[illegible]	[illegible]	$[illegible]	[illegible]	$[illegible]
[illegible]	TRIPLE CROWN FARMS UNIT 1, 2 & 3	$[illegible]	[illegible]	$[illegible]
[illegible]	[illegible]	$0.00	NA	$0
[illegible]	[illegible]	$[illegible]	22	$[illegible]
[illegible]	[illegible] FARMS	$[illegible]	[illegible]	$[illegible]
[illegible]	[illegible]	$[illegible]	[illegible]	$[illegible]
[illegible]	[illegible]	$[illegible]	[illegible]	$[illegible]
[illegible]	[illegible]	$[illegible]	[illegible]	$[illegible]
[illegible]	[illegible]	$0.00	NA	$0
[illegible]	[illegible]	$[illegible]	[illegible]	$[illegible]
[illegible]	[illegible]	$[illegible]	[illegible]	$[illegible]
[illegible]	[illegible]	$[illegible]	[illegible]	$[illegible]
[illegible]	[illegible] ESTATES 3RD ADD	$0.00	NA	$0
[illegible]	[illegible]	$[illegible]	7	$[illegible]
[illegible]	[illegible]	$[illegible]	8	$[illegible]
[illegible]	[illegible]	$[illegible]	[illegible]	$[illegible]
[illegible]	[illegible]	$[illegible]	7	$[illegible]
[illegible]	[illegible]	$[illegible]	[illegible]	$[illegible]
[illegible]	[illegible]	$[illegible]	[illegible]	$[illegible]
[illegible]	[illegible]	$[illegible]	[illegible]	$[illegible]
[illegible]	[illegible]	$[illegible]	[illegible]	$[illegible]
[illegible]	[illegible]	$[illegible]	[illegible]	$[illegible]
[illegible]	[illegible]	$[illegible]	[illegible]	$[illegible]
[illegible]	[illegible]	$[illegible]	[illegible]	$[illegible]
[illegible]	[illegible]	$[illegible]	[illegible]	$[illegible]
[illegible]	[illegible]	$[illegible]	8	$[illegible]
[illegible]	[illegible]	$[illegible]	[illegible]	$[illegible]

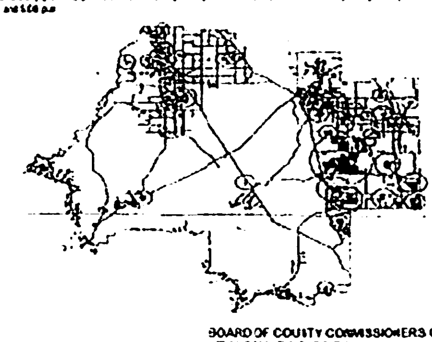
The hearing will be held at [illegible] on September [illegible], 2026, in the County Commission meeting room, Levy County Government Center, [illegible] Court Street, Bronson, Florida, for the purpose of receiving public comment on the proposed municipal service benefit units, the special assessments and their collection on the tax bill. All affected property owners have a right to appear at the hearing and to file written objections with the County Commission within 20 days of this notice.

If a person decides to appeal any decision made by the Board of County Commissioners 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) [illegible], at least two (2) business 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-[illegible] (Voice) or 1-800-[illegible] (TDD).

The assessment for each parcel of property will be based upon the total number of [illegible] a Single-Family Residential Unit [illegible] or can be constructed or sited in accordance with applicable laws and regulations as of the date the assessment is imposed. A more specific description of the services, the municipal service benefit units, and the method of computing the assessment for each parcel of property are set forth in the Preliminary Rate Resolution adopted by the County Commission on July [illegible], 2026. Copies of the Master Service Assessment Ordinance, the Amended and Restated Roadway Maintenance Initial Assessment Resolution, the Amended and Restated Roadway Maintenance Final Assessment Resolution, the Preliminary Rate Resolution and the updated Assessment Roll are available for inspection at the office of the County Manager, located at the Levy County Government Center, [illegible] Court Street, Bronson, Florida.

The assessments will be collected on the ad valorem tax bill to 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. 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) [illegible], Monday through Friday between 8:30 a.m. and 5:00 p.m.



BOARD OF COUNTY COMMISSIONERS OF
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 roadway maintenance Service 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]