LEVY COUNTY, FLORIDA

ANNUAL EMS TAX ASSESSMENT RATE RESOLUTION
RESOLUTION NO. 2023-43

ADOPTED SEPTEMBER 12, 2023

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RESOLUTION NO. 2023-43

A RESOLUTION OF LEVY COUNTY, FLORIDA, RELATING TO THE PROVISION OF EMERGENCY MEDICAL SERVICES, FACILITIES AND PROGRAMS WITHIN LEVY COUNTY, FLORIDA; CONFIRMING THE PRELIMINARY RATE RESOLUTION; LEVYING EMS TAX ASSESSMENTS AGAINST BENEFITTED PROPERTY LOCATED WITHIN LEVY COUNTY PURSUANT TO SECTION 125.271, FLORIDA STATUTES, TO FUND THE PROVISION OF EMERGENCY MEDICAL SERVICES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023; APPROVING THE RATE OF THE EMS TAX ASSESSMENTS; APPROVING THE EMS TAX ASSESSMENT ROLL; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Levy County, Florida, has enacted Ordinance No. 2003-10, as codified in Article III of Chapter 78 of the Levy County Code of Ordinances (the "Ordinance"), which authorizes the County to levy an EMS Tax Assessment pursuant to section 125.271, Florida Statutes, for the provision of emergency medical services, facilities, and programs to Benefitted Property located within the County; and

WHEREAS, the levy of an EMS Tax Assessment for emergency medical services, facilities, and programs each fiscal year in a manner that apportions the costs among Benefitted Property in proportion to the benefits received by said property is an equitable and efficient method of allocating and apportioning Emergency Medical Services Costs and in conformance with section 125.271, Florida Statutes; and

WHEREAS, the Board desires to continue to levy an EMS Tax Assessment against Benefitted Property within the County for Emergency Medical Services using the procedures provided by the Ordinance, including the tax bill collection method for the Fiscal Year beginning on October 1, 2023; and

WHEREAS, the Board, on June 26, 2023, adopted Resolution No. 2023-26 (the "Preliminary Rate Resolution"), containing and referencing a brief and general description of the emergency medical services, facilities, and programs to be provided to Benefitted Property, describing the method of apportioning the Emergency Medical Services Cost to compute the EMS Tax Assessment for emergency medical services, facilities, and programs against Benefitted Property, estimating a rate of tax assessment, directing the updating and preparation of the Tax Assessment Roll, and provision of published and mailed notice as required by the Ordinance; and

WHEREAS, in order to levy an EMS Tax Assessment for the Fiscal Year beginning October 1, 2023, 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 the tax assessment, and approves the EMS Tax Assessment Roll for the upcoming Fiscal Year after hearing comments and objections of all interested parties; and

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

WHEREAS, a public hearing was held on September 12, 2023, 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 EMS Tax Assessment Initial Rate Resolution (Resolution No. 2018-44); the Amended and Restated Final EMS Tax Assessment Rate Resolution (Resolution No. 2018-055); the Preliminary Rate Resolution (Resolution No. 2023-26); Article VIII, Section 1, Florida Constitution; sections 125.01 and 125.271, 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 Rate Resolution, the Amended and Restated Final Rate Resolution, and the Preliminary Rate Resolution.

(C) Unless the context indicates otherwise, words imparting the singular number include the plural number, and vice versa.

SECTION 3. LEVY OF THE EMS TAX ASSESSMENTS.

(A) The parcels of Benefitted Property included in the EMS Tax Assessment Roll, which is hereby approved, are hereby found to be benefited by the provision of the emergency medical services, facilities, and programs described or referenced in the

Preliminary Rate Resolution in the amount of the EMS Tax Assessment rates approved herein and set forth in the EMS Tax Assessment Roll, a copy of which was present or available for inspection at the above referenced public hearing and is incorporated herein by reference. Additionally, the EMS Tax Assessment Roll, as approved, includes those Tax Parcels of Benefitted Property that cannot be set forth in that EMS Tax 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 Benefitted Property within the County will be benefitted by the County's provision of emergency medical services, facilities, and programs in an amount not less than the EMS Tax Assessment for such parcel, computed in the manner set forth in the Preliminary Rate Resolution and levied in proportion to the benefits received by said parcel.

(C) Adoption of this Annual Rate Resolution constitutes a legislative determination that all parcels charged derive a benefit in a manner consistent with the legislative declarations, determinations and findings as set forth in the Ordinance and the Preliminary Rate Resolution from the emergency medical services, facilities, or programs to be provided and a legislative determination that the EMS Tax Assessments are fairly and reasonably apportioned among the properties that receive the benefit in a manner that charges the parcel in proportion to the benefits its receives, as set forth in the Preliminary Rate Resolution.

(D) The method for computing EMS Tax Assessments described and referenced in the Preliminary Rate Resolution is hereby approved. The apportionment methodologies described and adopted in the Preliminary Rate Resolution are hereby approved.

(E) For the Fiscal Year beginning October 1, 2023, the estimated Emergency Medical Services Cost to be levied and apportioned among Benefitted Property is $3,786,267.00. The EMS Tax Assessments to be levied and apportioned among Benefitted Property pursuant to the apportionment methodology in the Preliminary Rate Resolution to generate the Emergency Medical Services Cost for the Fiscal Year commencing October 1, 2023, are hereby established as follows:

Residential Property Use Category	Rate Per Dwelling Unit
Residential	$154.00
Non-Residential Property Use Categories	**Rate Per Square Foot**
Commercial	$0.10
Institutional	$0.32
Industrial/Warehouse	$0.01

(F) The above rates for the EMS Tax Assessment are hereby approved. EMS Tax Assessments for emergency medical services, facilities, and programs in the amounts set forth in the EMS Tax Assessment Roll are hereby levied and imposed on all parcels of Benefitted Property included in such EMS Tax Assessment Roll for the Fiscal Year beginning October 1, 2023.

(G) The following exemptions shall apply to the EMS Tax Assessment program:

(1) No EMS Tax Assessment shall be imposed upon a Tax Parcel of Government Property; however, Government Leaseholds and Government Property that is owned by federal mortgage entities, such as the VA and HUD, shall not be exempted from the EMS Tax Assessment;

(2) No EMS Tax Assessment shall be imposed upon Buildings located upon parcels of Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law; and

(3) No EMS Tax Assessment shall be imposed against any Building of Non-Residential Property located on a Tax Parcel that is classified as agricultural land pursuant to Section 193.461, Florida Statutes.

(H) Any shortfall in the expected EMS Tax Assessment proceeds due to any reduction or exemption from payment of the EMS Tax 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 EMS Tax 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 EMS Tax Assessment imposed for this Fiscal Year, the sole and exclusive remedy shall be the imposition of an EMS Tax Assessment upon each affected Tax Parcel in the amount of the EMS Tax Assessment that would have been otherwise imposed save for such reduction or exemption afforded to such Tax Parcel by the Board.

(I) As authorized in Section 78-88 of the Ordinance, interim EMS Tax Assessments are also levied and imposed against all property for which a Certificate of Occupancy is issued after adoption of this Annual Rate Resolution based upon the rates of assessment approved herein.

(J) EMS Tax Assessments shall constitute a lien upon the Benefitted Property so assessed equal in rank and dignity with the liens of all state, county, district or municipal taxes and 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.

(K) The EMS Tax 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; provided, however, that any EMS Tax Assessment imposed against Government Leaseholds that are not included on the tax bill shall be collected pursuant to the procedure provided in Section 78-108 of the Ordinance. The County Coordinator is hereby directed to send the separate bills required by Section 78-108 of the Ordinance no later than November 1, 2023, and said bills shall offer the same discounts for early payment as afforded for EMS Tax Assessments that are collected pursuant to the Uniform Assessment Collection Act.

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

SECTION 4. CONFIRMATION OF PRELIMINARY RATE RESOLUTION. The Preliminary Rate Resolution is hereby confirmed.

SECTION 5. EFFECT OF ADOPTION OF RESOLUTION. The adoption of this Annual Rate Resolution shall be the final adjudication of the issues presented (including, but not limited to, the determination of benefit and fair apportionment to the Benefitted Property, the method of apportionment, the rate of the tax assessment, the EMS Tax Assessment Roll and the levy and lien of the EMS Tax Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of this Annual Rate Resolution.

SECTION 6. EFFECTIVE DATE. This resolution shall take effect immediately upon its passage and adoption.

PASSED, ADOPTED AND APPROVED THIS 12th day of September, 2023.

BOARD OF COUNTY COMMISSIONERS
OF LEVY COUNTY, FLORIDA

(SEAL)

By:_____
Matt Brooks, Chairman

ATTEST:

By:_____
Danny J. Shipp, County Clerk

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

By:_____
Nicolle M. Shalley, County Attorney

APPENDIX A

AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared Wilbur Dean, who, after being duly sworn, deposes and says:

1. Wilbur Dean, as County Coordinator 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 Ordinance No. 2003-10, as codified in Article III, Chapter 78 of the Levy County Code of Ordinances (the "Ordinance"), and in conformance with Resolution No. 2023-26, the Preliminary EMS Tax Assessment Rate Resolution(the "Preliminary Rate Resolution").

2. In accordance with the Ordinance and the Preliminary Rate Resolution, Mr. Dean timely provided all necessary information for notification of the EMS Tax 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 tax assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the tax assessment; the number of such units contained within each parcel; the total revenue the County expects to collect by the tax assessment; a statement that failure to pay the tax 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.

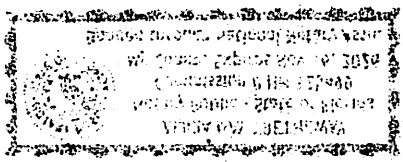
Wilbur Dean, affiant

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 5th day of September, 2023 by Wilbur Dean, County Coordinator, Levy County, Florida. He is personally known to me or has produced _____ as identification and did take an oath.

ALICIA MAY TRETHEWAY
Notary Public - State of Florida
Commission # HH 325499
My Comm. Expires Nov 16, 2026
Bonded through National Notary Assn.

Alicia May Tretheway
Printed Name: Alicia May Tretheway
Notary Public, State of Florida
At Large
My Commission Expires: November 16, 2026
Commission No.: HH 325499



APPENDIX B

PROOF OF PUBLICATION

APPENDIX C

FORM OF CERTIFICATE TO EMS TAX ASSESSMENT ROLL

CERTIFICATE
TO
EMS TAX ASSESSMENT ROLL

I HEREBY CERTIFY that, I am the Chairman 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 EMS Tax Assessment Roll for emergency medical services (the "EMS Tax Assessment Roll") for the County is properly charged so far as I have been able to ascertain; and that all required extensions on the above-described roll to show the EMS tax 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 EMS Tax Assessment Roll will be delivered to the Levy County Tax Collector by September 15, 2023.

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 EMS Tax Assessment Roll this _____ day of _____, 2023.

LEVY COUNTY, FLORIDA

By:_____
Matt Brooks, Chairman

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