

RESOLUTION NO. 2026-23

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LEVY COUNTY, FLORIDA, RELATING TO THE PROVISION OF EMERGENCY MEDICAL SERVICES, FACILITIES AND PROGRAMS IN THE UNINCORPORATED AND ALL INCORPORATED AREAS OF LEVY COUNTY, FLORIDA; PROVIDING DEFINITIONS; PROVIDING CERTAIN LEGISLATIVE FINDINGS; DESCRIBING THE METHOD OF APPORTIONING EMERGENCY MEDICAL SERVICES COST AGAINST BENEFITTED PROPERTY LOCATED WITHIN THE COUNTY; DIRECTING THE PREPARATION OF AN EMS TAX ASSESSMENT ROLL; PROVIDING FOR A VACANCY ADJUSTMENT; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; AND PROVIDING AN EFFECTIVE DATE.

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 Ordinance No. 2003-10, as codified in Article III of Chapter 78 of the Levy County Code of Ordinances (the "Ordinance"), Resolution No. 2025-35 (the "Amended and Restated EMS Tax Assessment Initial Rate Resolution"), Resolution No. 2025-48 (the "Amended and Restated Final EMS Tax Assessment Rate Resolution"), sections 125.01, 125.66, and 125.271, Florida Statutes, Article VIII, Section 1 of the Florida Constitution, and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS.

(A) This resolution constitutes the Preliminary Rate Resolution as defined in the Ordinance. It initiates the annual process for updating the EMS Tax Assessment Roll and directs the reimposition of EMS Tax Assessments for the Fiscal Year beginning October 1, 2026.

(B) All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance, the Amended and Restated EMS Tax Assessment Initial Rate Resolution, and the Amended and Restated Final EMS Tax Assessment Rate

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

SECTION 3. PROVISION AND FUNDING OF EMERGENCY MEDICAL SERVICES.

(A) Upon the levy of an EMS Tax Assessment for emergency medical services, facilities, or programs against Benefitted Property located within the entire unincorporated and all incorporated areas of the County, the County shall provide emergency medical services to such Benefitted Property. All or a portion of the cost to provide such emergency medical services, facilities, or programs shall be funded from proceeds of the EMS Tax Assessment. The remaining cost, if any, required to provide emergency medical services, facilities, and programs shall be funded by available revenues other than EMS Tax Assessment proceeds.

(B) It is hereby ascertained, determined, and declared that each parcel of Benefitted Property that is Improved 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 imposed against such parcel, computed in the manner set forth in this Preliminary Rate Resolution. Further, Emergency Medical Services Costs are reasonably apportioned among all Improved Properties within the County based upon a methodology that charges a parcel in proportion to the benefits received.

SECTION 4. IMPOSITION AND COMPUTATION OF EMS TAX ASSESSMENT.

As provided herein, an EMS Tax Assessment shall be imposed against all Improved Property within the unincorporated and all incorporated areas of the County. The EMS Tax Assessment shall be computed in the manner set forth herein.

SECTION 5. LEGISLATIVE DETERMINATIONS OF BENEFIT AND FAIR APPORTIONMENT.

(A) The legislative determinations of benefit and fair apportionment embodied in the Ordinance, the Amended and Restated EMS Tax Assessment Initial Rate Resolution,

and the Amended and Restated Final EMS Tax Assessment Rate Resolution are affirmed and incorporated herein by reference.

(B) The legislative determinations affirmed in paragraph (A) above are hereby supplemented with the following legislative determination, which shall be added to the legislative determination set forth in Section 5(O) of the Amended and Restated Initial Assessment Resolution:

The non-ad valorem special assessment may not be levied against the portion of a recreational vehicle parking space or campsite which exceeds the maximum square footage of a recreational vehicle-type unit pursuant to section 320.01(1)(b), Florida Statutes, regardless of the size of the recreational vehicle parking space or campsite. The county has considered the Recreational Vehicle Park's occupancy rates to ensure that the special assessment is fairly and reasonably apportioned among the Recreational Vehicle Parks receiving the special benefit.

SECTION 6. COST APPORTIONMENT METHODOLOGY. The Cost Apportionment embodied in Section 6 of the Amended and Restated EMS Tax Assessment Initial Rate Resolution is affirmed and incorporated herein by reference.

SECTION 7. PARCEL APPORTIONMENT METHODOLOGY. The Parcel Apportionment embodied in Section 7 of the Amended and Restated EMS Tax Assessment Initial Rate Resolution is affirmed and incorporated herein by reference.

SECTION 8. DETERMINATION OF EMERGENCY MEDICAL SERVICES COSTS; ESTABLISHMENT OF EMS TAX ASSESSMENT.

(A) The Emergency Medical Services Costs to be levied and apportioned among Improved Property for the Fiscal Year commencing October 1, 2026, is \$5,145,817.

(B) The estimated EMS Tax Assessments to be levied and apportioned among Improved Property pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Emergency Medical Services Cost for the Fiscal Year commencing October 1, 2026, are hereby established as follows for the purpose of this Preliminary Rate Resolution:

Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$200.00
Non-Residential Property Use Categories	
Rate Per Square Foot	
Commercial	\$0.13
Institutional	\$0.22
Industrial/Warehouse	\$0.01

(C) 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.

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

(D) 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.

(E) The approval of the Estimated EMS Tax Assessment Rate Schedule by the adoption of this Preliminary Rate Resolution determines the amount of the Emergency Medical Services Costs. The remainder of such Fiscal Year budget, if any, for emergency medical services, facilities, and programs shall be funded from legally available County revenue other than EMS Tax Assessment proceeds.

(F) The estimated EMS Tax Assessments specified in the Estimated EMS Tax Assessment Rate Schedule are hereby established to fund the specified Emergency Medical Services Costs determined to be assessed in the Fiscal Year commencing October 1, 2026. No portion of such Emergency Medical Services Costs are attributable to impact fee revenue that funds capital improvements necessitated by new growth or development. Additionally, no portion of such Emergency Medical Services Costs are attributable to the County's Fire Protection Assessment program.

(G) The estimated EMS Tax Assessment established in this Preliminary Rate Resolution shall be the estimated tax rates applied by the County Coordinator in the preparation of the preliminary EMS Tax Assessment Roll for the Fiscal Year commencing October 1, 2026.

SECTION 9. TAX ASSESSMENT ROLL.

(A) The County Coordinator is hereby directed to prepare, or cause to be prepared, a preliminary EMS Tax Assessment Roll for the Fiscal Year commencing October 1, 2026, in the manner provided in the Ordinance. The EMS Tax Assessment Roll shall include all Tax Parcels of Improved Property in the Property Use Categories

within the County. The County Coordinator shall apportion the estimated Emergency Medical Services Cost to be recovered through EMS Tax Assessments in the manner set forth in this Preliminary Rate Resolution, which is designed to charge a parcel in proportion to its benefits.

(B) A copy of the Amended and Restated EMS Tax Assessment Initial Rate Resolution, the Amended and Restated Final EMS Tax Assessment Rate Resolution, this Preliminary Rate Resolution, documentation related to the estimated amount of the Emergency Medical Services Cost to be recovered through the imposition of EMS Tax Assessment, and the preliminary EMS Tax Assessment Roll shall be maintained on file in the office of the County Coordinator and open to public inspection. The foregoing shall not be construed to require that the preliminary EMS Tax Assessment Roll be in printed form if the amount of the EMS Tax Assessment for each parcel of property can be determined by the use of a computer terminal available to the public.

(C) It is hereby ascertained, determined, and declared that the method of determining the EMS Tax Assessment for emergency medical services as set forth in this Preliminary Rate Resolution is a fair and reasonable method of apportioning the Emergency Medical Services Cost among parcels of Improved Property located within the County.

SECTION 10. VACANCY ADJUSTMENT.

(A) As a consequence of the transient use and potential for significant numbers of vacancies within Mobile Home Parks and Recreational Vehicle Parks, as compared to other Residential Property and Commercial Property, respectively, and the potential sustained lack of demand for emergency medical services for unoccupied spaces, each Owner of Mobile Home Park and Recreational Vehicle Park property shall be afforded the opportunity to demonstrate, in the manner described below, the vacancy rate in space occupancy within such property and receive a vacancy adjustment to the EMS Tax Assessments imposed upon such property.

(B) Notwithstanding any language to the contrary herein, vacant spaces in Mobile Home Park property shall not be considered Mobile Home Park Property and shall not be subject to the EMS Tax Assessments. Similarly, vacant spaces within Recreational Vehicle Park property shall not be considered Commercial Property and shall not be subject to the EMS Tax Assessments.

(C) Vacant spaces shall be those determined by the County Coordinator based on evidence of a vacancy rate provided by the Owner on or before June 1 of each year. The vacancy rate shall be defined as the percentage of available spaces within a Mobile Home Park or Recreational Vehicle Park that were vacant between January 1 through and including December 31 of the calendar year preceding the applicable deadline for the Owner's submittal of vacancy rate evidence for each year and shall be calculated as follows:

Exact Number of Permitted Sites within the park (not including overflow areas)	_____A
Times (x) Days in Reporting Period	(x 365) B
Total Possible Space Nights A x B = C (Example: 100 sites x 365 days = 36,500)	_____C
Actual Space Nights Sum of Number of Actual Occupied Spaces for Each Day in Calendar Year	_____D
Occupancy Percentage D/C = E (Example: 12,500/36,500 = 34.2%)	_____E
Vacancy Rate Subtract E from 100% (Example: 100% – 34.2% = 65.8%)	_____F

The Owner shall certify by affidavit to the County, on a form provided by the County Coordinator, the vacancy rate for the respective time period; such certification shall be subject to verification and audit. At a minimum, such affidavit shall conclusively identify and affirm (1) the Tax Parcel, (2) the number of spaces and type of improvements in the Mobile Home Park or Recreational Vehicle Park, and (3) the vacancy rate.

(D) For any Fiscal Year, any shortfall in the expected EMS Tax Assessment proceeds due to any adjustment for extraordinary vacancy shall be supplemented by any legally available funds and shall not be paid for by proceeds or funds derived from EMS Tax Assessments.

SECTION 11. AUTHORIZATION OF PUBLIC HEARING. There is hereby established a public hearing to be held at 6:00 p.m. on September 8, 2026, in the County Commission meeting room in the Levy County Government Center, 310 School Street, Bronson, Florida, at which time the Board will receive and consider any comments on the EMS Tax Assessment from the public and affected property owners and consider imposing EMS Tax Assessments and collecting such charges on the same bill as ad valorem taxes.

SECTION 12. NOTICE BY PUBLICATION. The County Coordinator shall publish a notice of the public hearing authorized by Section 11 hereof in the manner and time provided in Section 78-79 of the Ordinance. The notice shall be published no later than August 18, 2026, in substantially the form attached hereto as Appendix A.

SECTION 13. NOTICE BY MAIL. Pursuant to section 200.069(10)(a), Florida Statutes, and with agreement of the Property Appraiser, the Board elects to combine notice of the public hearing authorized by Section 11 hereof with the truth-in-millage notification required pursuant to section 200.069, Florida Statutes. Such mailed notice shall be in the form required by section 200.069(10)(a), Florida Statutes, and consistent with the Uniform Assessment Collection Act and the Ordinance for the purpose of imposing EMS Tax Assessments for the Fiscal Year beginning October 1, 2026. All first class mailed notices must be mailed no later than August 18, 2026.

SECTION 14. METHOD OF COLLECTION. It is hereby declared that the EMS Tax Assessments shall be collected and enforced pursuant to the Uniform Assessment Collection Act as provided in Section 78-106 of the Ordinance for the Fiscal Year beginning October 1, 2026; provided, however, that any EMS Tax

Assessments that are 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.

SECTION 15. APPLICATION OF TAX ASSESSMENT PROCEEDS.

Proceeds derived by the County from the EMS Tax Assessment will be utilized for the provision of emergency medical services, facilities, and programs within the County. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund emergency medical services, facilities, and programs within the County.

SECTION 16. EFFECTIVE DATE.

This Preliminary Rate Resolution shall take effect immediately upon its passage and adoption.

PASSED, ADOPTED AND APPROVED THIS 7TH DAY OF JULY, 2026.

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

(SEAL)

By: _____
Chair

ATTEST:

By: _____
County Clerk

Approved as to Form and Legal Sufficiency:

By: _____
County Attorney

APPENDIX A
FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 18, 2026

**NOTICE OF HEARING TO IMPOSE AND
PROVIDE FOR COLLECTION OF
EMS TAX ASSESSMENT**

Notice is hereby given that the County Commission of Levy County will conduct a public hearing to consider the continued imposition of an annual emergency medical services tax assessment for the provision of emergency medical services within the unincorporated and all incorporated areas of Levy County pursuant to section 125.271, Florida Statutes, and to collect said tax assessment on the same bill as ad valorem taxes.

The hearing will be held at 6:00 p.m. on September 8, 2026, in the County Commission meeting room in the 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 County Commission within 20 days of this notice. If a person decides to appeal any decision made by the County Commission 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) 486-5266, 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 1-800-955-8770 (Voice) or 1-800-955-8771 (TDD).

The tax assessment for each parcel of property will be based upon each parcel's classification and the total number of billing units on the parcel. The following table reflects the proposed EMS Tax Assessment rates to be levied for the Fiscal Year beginning October 1, 2026.

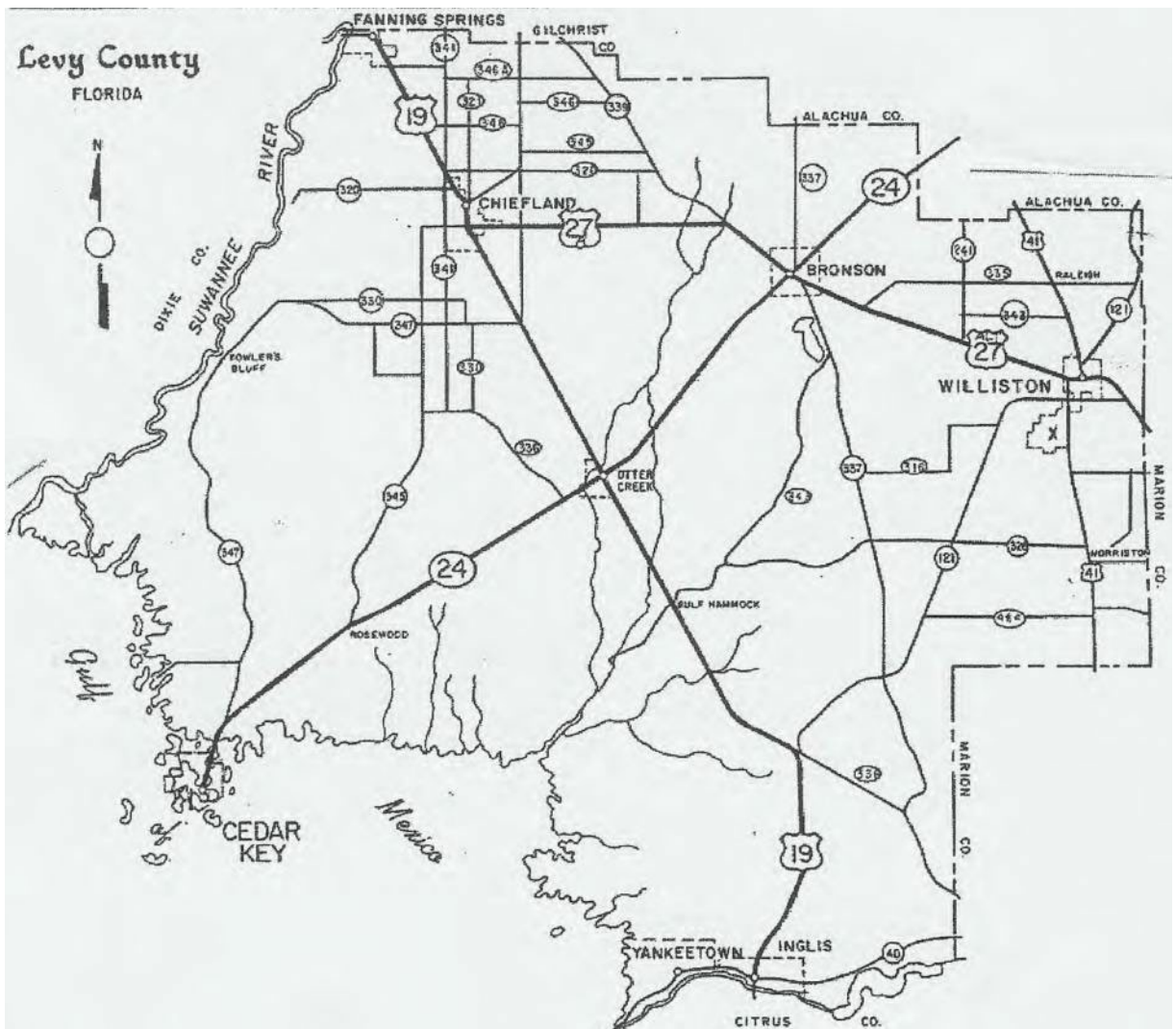
Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$200.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.13
Institutional	\$0.22
Industrial/Warehouse	\$0.01

Copies of the EMS Tax Assessment Apportionment and Collection Ordinance, the Amended and Restated EMS Tax Assessment Initial Rate Resolution, the Amended and Restated Final EMS Tax Assessment Rate Resolution, the Preliminary Rate Resolution and the preliminary EMS Tax Assessment Roll are available for inspection at the office of the County Coordinator in the Levy County Government Center located at 310 School Street, Bronson, Florida.

The EMS tax assessment 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 EMS tax assessment will cause a tax certificate to be issued against the property which may result in a loss of title. The EMS tax assessments imposed against government leasehold property shall be collected by a separate bill to be sent by the County. 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 and the imposition of tax assessments), such action shall be the final adjudication of the issues presented.

If you have any questions, please contact the County Coordinator's Office at (352) 486-5218, Monday through Friday between 8:30 a.m. and 5:00 p.m.



BOARD OF COUNTY COMMISSIONERS LEVY COUNTY, FLORIDA