

RESOLUTION NO. 2026-24

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LEVY COUNTY, FLORIDA, RELATING TO THE DISPOSAL OF SOLID WASTE AND RECOVERED MATERIALS IN THE UNINCORPORATED AND ALL INCORPORATED AREAS OF LEVY COUNTY, FLORIDA; DESCRIBING THE METHOD OF ASSESSING THE SOLID WASTE COST AGAINST RESIDENTIAL PROPERTY LOCATED WITHIN LEVY COUNTY, FLORIDA; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; 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. 2004-03, as codified in Article I, Chapter 78 of the Levy County Code of Ordinances (the "Ordinance"); Resolution No. 2025-36 (the "Amended and Restated Initial Assessment Resolution"); Resolution No. 2025-49 (the "Amended and Restated Final Assessment Resolution"); Article VIII, Section 1, Florida Constitution; sections 125.01 and 125.66, Florida Statutes; and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS.

(A) This resolution constitutes the Preliminary Rate Resolution as defined in the Ordinance which initiates the annual process for updating the Solid Waste Assessment Roll, directs the reimposition of Solid Waste Service 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 Initial Assessment Resolution, and the Amended and Restated Final Assessment Resolution. Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa.

SECTION 3. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT. The legislative determinations of special benefit and fair apportionment embodied in the Ordinance, the Amended and Restated Initial Assessment Resolution, and the Amended and Restated Final Assessment Resolution are hereby affirmed and incorporated herein by reference.

SECTION 4. SOLID WASTE AND RECOVERED MATERIALS DISPOSAL SERVICES. It is hereby ascertained, determined, and declared that each parcel of Residential Property will be benefited 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 upon such parcel computed in the manner set forth in the Amended and Restated Initial Assessment Resolution.

SECTION 5. ESTABLISHMENT OF ANNUAL SOLID WASTE SERVICE ASSESSMENTS.

(A) The Solid Waste Cost to be assessed and apportioned among benefited parcels for the Fiscal Year commencing October 1, 2026, is \$3,145,074.00. The approval of this Preliminary Rate Resolution determines the amount of the Solid Waste Cost. The remainder of such Fiscal Year budget Solid Waste and Recovered

Materials disposal services, facilities, and programs shall be funded from available County revenue other than Solid Waste Service Assessments.

(B) For the Fiscal Year in which Solid Waste Service Assessments for Solid Waste and Recovered Materials disposal services, facilities, and programs are imposed, the Solid Waste Cost shall be allocated among all parcels of Residential Property within the County, based upon each parcels' classification as Residential Property and the number of Dwelling Units for such parcels. A rate of assessment equal to \$162.00 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.

(C) The rate of the Solid Waste Service Assessments established in this Preliminary Rate Resolution shall be the rates applied by the County Coordinator in the preparation of the updated Assessment Roll for the Fiscal Year commencing October 1, 2026, as provided in Section 6 of this Preliminary Rate Resolution.

SECTION 6. SOLID WASTE ASSESSMENT ROLL.

(A) The County Coordinator is hereby directed to prepare, or cause to be prepared, an updated Solid Waste Assessment Roll for the Fiscal Year beginning October 1, 2026, in the manner provided in the Ordinance. The updated Solid Waste Assessment Roll shall include all Tax Parcels of Residential Property within the County. The County Coordinator shall apportion the estimated Solid Waste Cost to be recovered through Solid Waste Service Assessments in the manner set forth in the Amended and Restated Initial Assessment Resolution.

(B) A copy of the Ordinance, the Amended and Restated Initial Assessment Resolution, the Amended and Restated Final Assessment Resolution, documentation related to the estimated amount of the Solid Waste Cost to be recovered through the imposition of Solid Waste Service Assessments, and the updated Solid Waste 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 updated Solid Waste Assessment Roll be in printed form if the amount of the Solid Waste Service 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 foregoing method of determining the Solid Waste Service Assessments for Solid Waste and Recovered Materials disposal services, facilities, and programs is a fair and reasonable method of apportioning the Solid Waste Cost among parcels of Residential Property.

SECTION 7. 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, Levy County Government Center, 310 School Street, Bronson, at which time the Board will receive and consider any comments on the Solid Waste Service Assessments from the public and affected property owners and consider reimposing Solid Waste Service Assessments and collecting such assessments on the same bill as ad valorem taxes.

SECTION 8. NOTICE BY PUBLICATION. The County Coordinator shall publish a notice of the public hearing authorized by Section 7 hereof in the manner

and time provided in Section 78-10 of the Ordinance. The notice shall be published no later than August 18, 2026, in substantially the form attached hereto as Appendix A.

SECTION 9. 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 7 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 Solid Waste Service Assessments for the Fiscal Year beginning October 1, 2026. All first class mailed notices must be mailed no later than August 18, 2026.

SECTION 10. METHOD OF COLLECTION. It is hereby declared that the Solid Waste Service Assessments shall be collected and enforced pursuant to the Uniform Assessment Collection Act for the Fiscal Year beginning October 1, 2026.

SECTION 11. APPLICATION OF ASSESSMENT PROCEEDS. Proceeds derived by the County from Solid Waste Service Assessments shall be used for the provision of Solid Waste and Recovered Materials disposal services, facilities, and programs provided to Residential Property 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 Solid Waste and Recovered Materials disposal services, facilities, and programs.

SECTION 12. EFFECTIVE DATE. This 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 SOLID WASTE SERVICE ASSESSMENTS**

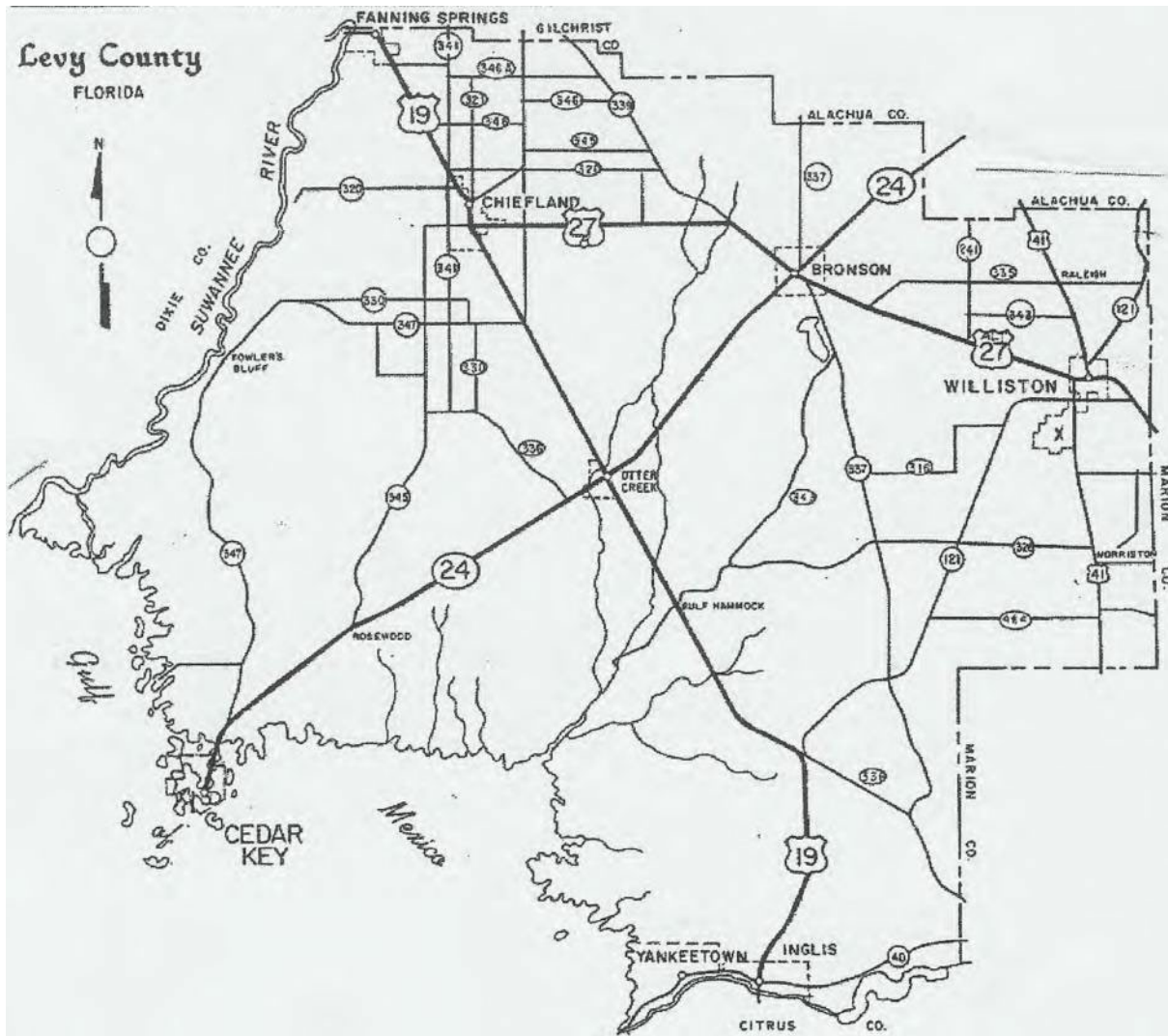
Notice is hereby given that the Board of County Commissioners of Levy County, Florida will conduct a public hearing to consider reimposing solid waste non-ad valorem special assessments against improved residential properties located within the unincorporated and all incorporated areas of the County 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 6:00 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 decides 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)486-

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 \$162 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 Coordinator, 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 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 Coordinator's Office at (352) 486-5218, Monday through Friday between 8:30 am. and 5:00 p.m.



BOARD OF COUNTY COMMISSIONERS LEVY COUNTY, FLORIDA