

RESOLUTION NO. 2026-22

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LEVY COUNTY, FLORIDA, RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS IN THE LEVY COUNTY MUNICIPAL SERVICE BENEFIT UNIT FOR FIRE PROTECTION SERVICES, WHICH INCLUDES THE UNINCORPORATED AREAS OF THE COUNTY; PROVIDING AUTHORITY, PURPOSE AND DEFINITIONS, AND CERTAIN LEGISLATIVE FINDINGS; ESTABLISHING THE ESTIMATED RATE FOR FIRE PROTECTION ASSESSMENTS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; PROVIDING A VACANCY ADJUSTMENT; 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. 2025-34 (the "Amended and Restated Initial Assessment Resolution"), Resolution No. 2025-47 (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. It initiates the annual process for updating the Fire Protection Assessment Roll and directs the reimposition of Fire Protection 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. LEVY COUNTY MUNICIPAL SERVICE BENEFIT UNIT FOR FIRE PROTECTION SERVICES.

(A) The Levy County Municipal Service Benefit Unit for Fire Protection Services includes the entire unincorporated area of the County.

(B) The Levy County Municipal Service Benefit Unit for Fire Protection Services was created to fund the provision of fire protection services, facilities and programs, which services, facilities and programs provide a special benefit to all Assessed Property within the Levy County Municipal Service Benefit Unit for Fire Protection Services.

SECTION 4. PROVISION AND FUNDING OF FIRE PROTECTION SERVICES.

(A) Upon the reimposition of a Fire Protection Assessment for fire protection services, facilities, or programs against Assessed Property located within the Levy County Municipal Service Benefit Unit for Fire Protection Services, the County shall provide fire protection services to such Assessed Property. All or a portion of the cost to provide such fire protection services, facilities, or programs shall be funded from proceeds of the Fire Protection Assessments. The remaining cost, if any, required to provide fire protection services, facilities, and programs shall be funded by available County revenues other than Fire Protection Assessment proceeds.

(B) It is hereby ascertained, determined, and declared that each parcel of Assessed Property located within the Levy County Municipal Service Benefit Unit for Fire Protection Services will be benefitted by the County's provision of fire protection services, facilities, and programs in an amount not less than the Fire Protection Assessment imposed against such parcel, computed in the manner set forth herein.

SECTION 5. IMPOSITION AND COMPUTATION OF FIRE PROTECTION ASSESSMENTS. Fire Protection Assessments shall be imposed against all Tax Parcels within the Property Use Categories. Fire Protection Assessments shall be computed in the manner set forth in this Preliminary Rate Resolution.

SECTION 6. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT.

(A) 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 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 6(P) 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 7. COST APPORTIONMENT METHODOLOGY. The Cost Apportionment embodied in Section 7 of the Amended and Restated Initial Assessment Resolution is affirmed and incorporated herein by reference.

SECTION 8. PARCEL APPORTIONMENT METHODOLOGY. The Parcel Apportionment embodied in Section 8 of the Amended and Restated Initial Assessment Resolution is affirmed and incorporated herein by reference.

SECTION 9. DETERMINATION OF FIRE PROTECTION ASSESSED COSTS; ESTABLISHMENT OF PRELIMINARY FIRE PROTECTION ASSESSMENTS.

(A) The Fire Protection Assessed Costs to be assessed and apportioned among benefitted parcels pursuant to the Cost Apportionment and the Parcel Apportionment for the Fiscal Year commencing October 1, 2026, is \$7,675,751.00.

(B) The estimated Fire Protection Assessments to be assessed and apportioned among benefitted parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Protection Assessed 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	\$374.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.71
Industrial/Warehouse	\$0.09
Institutional	\$0.29
Land Property Use Categories	Rate Per Parcel/Acre
Land <160	\$41.00
Land >160	\$0.15

(C) The following exemptions shall apply to the Fire Protection Assessment program:

(1) No Fire Protection 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 Fire Protection Assessment;

(2) No Fire Protection 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 Fire Protection Assessment shall be imposed against any Land that is classified as agricultural land pursuant to Section 193.461, Florida Statutes, or 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 Fire Protection proceeds due to any reduction or exemption from payment of the Fire Protection 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 Fire Protection 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 Fire Protection Assessment imposed for this Fiscal Year, the sole and exclusive remedy shall be the imposition of a Fire Protection Assessment upon each affected Tax Parcel in the amount of the Fire Protection 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 Fire Protection Assessment rate schedule by the adoption of this Preliminary Rate Resolution determines the amount of the Fire Protection Assessed Costs. The remainder of such Fiscal Year budget for fire protection services, facilities, and programs shall be funded from available County revenue other than Fire Protection Assessment proceeds.

(F) The estimated Fire Protection Assessments specified in the Fire Protection Assessment rate schedule in subsection (B) above are hereby established to fund the specified Fire Protection Assessed Cost determined to be assessed in the Fiscal Year commencing October 1, 2026. No portion of such Fire Protection Assessed Cost is attributable to impact fee revenue that funds capital improvements necessitated by new growth or development. Further, no portion of such Fire Protection Assessed Cost is attributable to emergency medical services.

(G) The estimated Fire Protection Assessments established in this Preliminary Rate Resolution shall be the estimated assessment rates applied by the County Coordinator in the preparation of the updated Fire Protection Assessment Roll for the Fiscal Year commencing October 1, 2026.

SECTION 10. FIRE PROTECTION ASSESSMENT ROLL.

(A) The County Coordinator is hereby directed to prepare, or cause to be prepared, an updated Fire Protection Assessment Roll for the Fiscal Year commencing October 1, 2026, in the manner provided in the Ordinance. The updated Fire Protection Assessment Roll shall include all Tax Parcels within the Property Use Categories. The County Coordinator shall apportion the estimated Fire Protection Assessed Cost to be recovered through Fire Protection Assessments in the manner set forth in this Preliminary Rate Resolution.

(B) A copy of the Ordinance, the Amended and Restated Initial Assessment Resolution, the Amended and Restated Final Assessment Resolution, this Preliminary Rate Resolution, documentation related to the estimated amount of the Fire Protection Assessed Cost to be recovered through the imposition of Fire Protection Assessments, and the updated Fire Protection 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 Fire Protection Assessment Roll be in printed form if the amount of the Fire Protection 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 Fire Protection Assessments for fire protection services as set forth in this Preliminary Rate Resolution is a fair and reasonable method of apportioning the Fire Protection Assessed Cost among parcels of Assessed Property located within the Levy County Municipal Service Benefit Unit for Fire Protection Services.

SECTION 11. 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 fire protection 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 Fire Protection Assessments imposed upon such property.

(B) Notwithstanding any language to the contrary herein, vacant spaces in Mobile Home Park property shall not be considered Residential Property and shall not be subject to the Fire Protection Assessments. Similarly, vacant spaces within Recreational Vehicle Park property shall not be considered Commercial Property and shall not be subject to the Fire Protection 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) Any shortfall in the expected Fire Protection Assessment proceeds due to any adjustment for vacancy shall be supplemented by any legally available funds and shall not be paid for by proceeds or funds derived from Fire Protection Assessments.

SECTION 12. 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 Fire Protection Assessments from the public and affected property owners and consider reimposing Fire Protection Assessments and collecting such assessments on the same bill as ad valorem taxes.

SECTION 13. NOTICE BY PUBLICATION. The County Coordinator shall publish a notice of the public hearing authorized by Section 12 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 14. 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 12 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 Fire Protection Assessments for the Fiscal Year beginning October 1, 2026. All first class mailed notices must be mailed no later than August 18, 2026.

SECTION 15. METHOD OF COLLECTION. It is hereby declared that the Fire Protection Assessments shall be collected and enforced pursuant to the Uniform Assessment Collection Act for the Fiscal Year beginning October 1, 2026; provided, however, that any Fire Protection 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 78-23 of the Ordinance.

SECTION 16. APPLICATION OF ASSESSMENT PROCEEDS.

Proceeds derived by the County from the Fire Protection Assessments shall be used for the provision of fire protection services, facilities, and programs within the Levy County Municipal Service Benefit Unit for Fire Protection Services. 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 fire protection services, facilities, and programs.

SECTION 17. EFFECTIVE DATE. This Preliminary Assessment 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 FIRE PROTECTION SPECIAL ASSESSMENTS**

Notice is hereby given that the Board of County Commissioners of Levy County, Florida will conduct a public hearing to consider the continued imposition of annual fire protection special assessments for the provision of fire protection services within the boundaries of the Levy County Municipal Service Benefit Unit for Fire Protection Services, which includes all of the unincorporated areas of the County, and the collection of the fire protection assessment on the tax bill.

The hearing will be held at 6:00 p.m. on September 8, 2026, in the County Commission meeting room of 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 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) 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).

Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$374.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.71
Industrial/Warehouse	\$0.09
Institutional	\$0.29
Land Property Use Categories	Rate Per Parcel/Acre
Land <160	\$41.00
Land >160	\$0.15

The assessment for each parcel of property will be based upon each parcel's classification and the total number of billing units attributed to that parcel. The following table reflects the proposed fire protection assessment schedule.

Copies of the Master Service Assessment Ordinance, the Amended and Restated Initial Assessment Resolution, the Amended and Restated Final Assessment Resolution, the Preliminary Rate Resolution, and the updated 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 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. The 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 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 at (352) 486-5218, Monday through Friday between 8:30 a.m. and 5:00 p.m.

