
LEVY COUNTY BOARD OF COUNTY COMMISSIONERS

**ANNUAL RATE RESOLUTION
FOR FIRE PROTECTION SERVICES
RESOLUTION NO. 2024-53**

ADOPTED SEPTEMBER 10, 2024

TABLE OF CONTENTS

	Page
SECTION 1.	AUTHORITY3
SECTION 2.	DEFINITIONS AND INTERPRETATION3
SECTION 3.	CONFIRMATION OF PRELIMINARY RATE RESOLUTION.....4
SECTION 4.	REIMPOSITION OF FIRE PROTECTION ASSESSMENTS.....4
SECTION 5.	COLLECTION OF ASSESSMENTS.....7
SECTION 6.	EFFECT OF ADOPTION OF RESOLUTION.....8
SECTION 7.	SEVERABILITY.....8
SECTION 8.	CONFLICTS.....8
SECTION 9.	EFFECTIVE DATE.....8
APPENDIX A:	AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS..... A-1
APPENDIX B:	PROOF OF PUBLICATION..... B-1
APPENDIX C:	FORM OF CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL..... C-1

RESOLUTION NO. 2024-53

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; PROVIDING AUTHORITY, DEFINITIONS AND INTERPRETATION; CONFIRMING THE PRELIMINARY RATE RESOLUTION; REIMPOSING FIRE PROTECTION ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE LEVY COUNTY MUNICIPAL SERVICES BENEFIT UNIT FOR FIRE PROTECTION SERVICES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024; APPROVING THE RATES OF ASSESSMENT; APPROVING THE ASSESSMENT ROLL; PROVIDING FOR COLLECTION; PROVIDING FOR CONFLICTS, SEVERABILITY, AND AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Levy County, Florida, has enacted Ordinance No. 2004-03, as codified in Article I, Chapter 78 of the Levy County Code of Ordinances (the "Ordinance"), which authorizes the imposition of Fire Protection Assessments for fire protection services, facilities, and programs against Assessed Property located within the Levy County Municipal Services Benefit Unit for Fire Protection Services; and

WHEREAS, the imposition of a Fire Protection Assessment for fire protection services, facilities, and programs each fiscal year is an equitable and efficient method of allocating and apportioning Fire Protection Assessed Costs among parcels of Assessed Property; and

WHEREAS, the Board desires to reimpose a fire protection assessment program in the Levy County Municipal Services Benefit Unit for Fire Protection Services using

the procedures provided by the Ordinance, including the tax bill collection method for the Fiscal Year beginning on October 1, 2024; and

WHEREAS, on June 18, 2024, the Board adopted Resolution No. 2024-25 (the "Preliminary Rate Resolution"), containing and referencing a brief and general description of the fire protection services, facilities, and programs to be provided to Assessed Property, describing the method of apportioning the Fire Protection Cost to compute the Fire Protection Assessment for fire protection 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 Fire Protection Assessments for the Fiscal Year beginning October 1, 2024, 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 Assessment Roll for the upcoming Fiscal Year after hearing comments and objections of all interested parties; and

WHEREAS, the 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 10, 2024, 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 Initial Assessment Resolution (Resolution No. 2018-043); the Amended and Restated Final Assessment Resolution (Resolution No. 2018-054); the Preliminary Rate Resolution (Resolution No. 2024-25); Article VIII, Section 1, Florida Constitution; section 125.01, 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 Assessment Resolution, the Amended and Restated 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. 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. REIMPOSITION OF FIRE PROTECTION ASSESSMENTS.

(A) The parcels of Assessed Property included in the Fire Protection Assessment Roll, which is hereby approved, are hereby found to be specially benefited by the provision of the fire protection services, facilities, and programs described or referenced in the Preliminary Rate Resolution in the amount of the Fire Protection Assessment set forth in the updated Fire Protection Assessment Roll, a copy of which was present or available for inspection at the above referenced public hearing through electronic media and is incorporated herein by reference. Additionally, the Fire Protection Assessment Roll, as approved, includes those Tax Parcels of Assessed Property that cannot be set forth in that 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 Assessed Property within the Levy County Municipal Services Benefit Unit for Fire Protection Services will be specially benefitted by the County's provision of fire protection services, facilities, and programs in an amount not less than the Fire Protection 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 and the Preliminary Rate Resolution from the fire protection services, facilities, and programs to be provided and a legislative determination that the Fire Protection 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 Fire Protection 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, 2024, the estimated Fire Protection Assessed Cost to be assessed is \$2,619,439.00. The Fire Protection Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Protection Assessed Cost for the Fiscal Year commencing October 1, 2024, are hereby established as follows:

Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$129.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.36
Industrial/Warehouse	\$0.05
Institutional	\$0.15
Land Property Use Categories	Rate Per Parcel/Acre
Ag/Vac ≤160	\$12.00
Ag/Vac >160	\$0.05

(F) The above rates of assessment are hereby approved. Fire Protection Assessments for fire protection services, facilities, and programs in the amounts set forth in the Fire Protection Assessment Roll, as herein approved, are hereby levied and

imposed on all parcels of Assessed Property included in such Fire Protection Assessment Roll for the Fiscal Year beginning October 1, 2024.

(G) 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.

(H) Any shortfall in the expected Fire Protection Assessment 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.

(I) As authorized in Section 78-19 of the Ordinance, interim Fire Protection 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) Fire Protection Assessments shall constitute a lien upon the Assessed Property so assessed 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.

SECTION 5. COLLECTION OF ASSESSMENTS.

(A) The Fire Protection Assessments shall be collected pursuant to the Uniform Assessment Collection Act, as provided in Section 78-21 of the Ordinance; provided, however, that any Fire Protection Assessment 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.

(B) The Fire Protection 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.

(C) The County Coordinator is hereby directed to send any separate bills required by Section 78-23 of the Ordinance no later than November 1, 2024, and said bills shall offer the same discounts for early payment as afforded for Fire Protection Assessments that are collected pursuant to the Uniform Assessment Collection Act.

(D) The 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 6. 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 special benefit and fair apportionment to the Assessed Property, the method of apportionment and assessment, the rate of assessment, the Assessment Roll and the levy and lien of the Fire Protection 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 7. 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 8. CONFLICTS. That this resolution or parts of resolutions in conflict herewith, be and the same are repealed to the extent of such conflict.

SECTION 9. EFFECTIVE DATE. This resolution shall take effect immediately upon its passage and adoption.

PASSED, ADOPTED AND APPROVED THIS 10th day of September, 2024.

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

(SEAL)

By: _____
Desiree Mills, Chair

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 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. 2024-25, the Preliminary Rate Resolution for Fire Protection Services (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 Fire Protection 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.

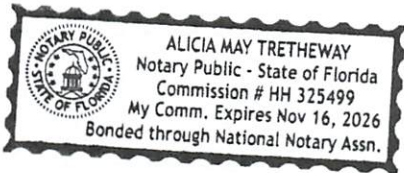
FURTHER AFFIANT SAYETH NOT.




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 26th day of August, 2024 by Wilbur Dean, County Coordinator, Levy County, Florida. He is personally known to me or has produced _____ as identification and did take an oath.




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

STATE OF FLORIDA

COUNTY OF CITRUS

Before the undersigned authority personally appeared Lucille Houston who on oath says that she is a Legal Advertising Representative of the Levy Citizen, a weekly newspaper published at 17 NE 3rd Street, Chiefland, Florida in Levy County, Florida; that the attached copy of advertisement, being a legal notice in the matter of

LEVY COUNTY FIRE ASSESSMENT

was published in said newspaper by print in the issues of August 15, 2024. by publication on the newspapers website, if authorized on August 15, 2024. Affiant further says that the newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Lucille Houston, Affiant

Sworn to and subscribed before me this 16th day of August 2024, by Lucille Houston who is personally known to me.

Maria A. Parks, Notary Public
MARIA A. PARKS

 MARIA A. PARKS
Commission # HH 099773
Expires April 20, 2025
Bonds Thru Budget Holby Services

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 5:15 p.m. on September 10, 2024, 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).

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.

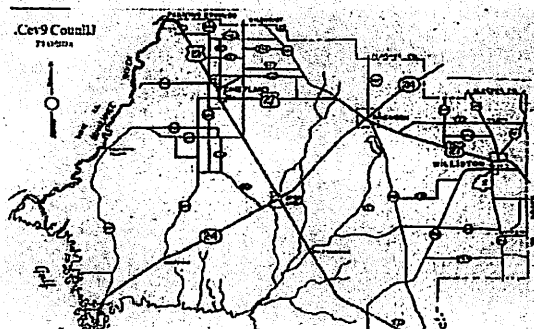
FIRE PROTECTION ASSESSMENTS

Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$129
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.36
Industrial/Warehouse	\$0.05
Institutional	\$0.16
Land Property Use Categories	Rate Per Parcel/Acre
Ag/Vac 160	\$12.00
Ag/Vac >160	\$0.05

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 2024, 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.





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 fire protection services (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, 2024.

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 _____, 2024.

LEVY COUNTY, FLORIDA

By: _____
Desiree Mills, Chair

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