



Levy County Board of County Commissioners Agenda Item Summary Form

1. **Name and Title:** Mary-Ellen Harper, County Manager
2. **Department:** Board of County Commissioners
3. **Meeting Date:** Tuesday, October 21, 2025
4. **Requested Action:**
Receive a presentation on Municipal Service Taxing Units from Nabors, Giblin & Nickerson, PA.
5. **Cost & Funding Source:**
NA
6. **Justification of Request:**
Municipal Service Taxing Units may be created to fund for law enforcement. Law Enforcement may not be funded a special assessment such as what Levy County has in place for Fire, EMS and Solid waste because special assessments must provide a special benefit to real property.