
LEVY COUNTY, FLORIDA

**AMENDED AND RESTATED
FINAL ASSESSMENT RESOLUTION
FOR SOLID WASTE DISPOSAL
RESOLUTION NO. 2025-49**

ADOPTED SEPTEMBER 9, 2025

TABLE OF CONTENTS

	Page
SECTION 1.	RECITALS 3
SECTION 2.	AUTHORITY 3
SECTION 3.	DEFINITIONS AND INTERPRETATION 3
SECTION 4.	CONFIRMATION OF AMENDED AND RESTATED INITIAL ASSESSMENT RESOLUTION. 4
SECTION 5.	REIMPOSITION OF SOLID WASTE SERVICE ASSESSMENTS.. 4
SECTION 6.	COLLECTION OF SOLID WASTE SERVICE ASSESSMENTS..... 7
SECTION 7.	APPLICATION OF ASSESSMENT PROCEEDS..... 7
SECTION 8.	EFFECT OF ADOPTION OF RESOLUTION. 7
SECTION 9.	CONFLICTS..... 8
SECTION 10.	SEVERABILITY. 8
SECTION 11.	EFFECTIVE DATE..... 8
APPENDIX A:	AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERSA-1
APPENDIX B:	PROOF OF PUBLICATIONB-1
APPENDIX C:	FORM OF CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL C-1

RESOLUTION NO. 2025-49

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; PROVIDING CERTAIN RECITALS, AUTHORITY, DEFINITIONS AND INTERPRETATION; CONFIRMING THE AMENDED AND RESTATED INITIAL ASSESSMENT RESOLUTION; IMPOSING SOLID WASTE SERVICE ASSESSMENTS AGAINST RESIDENTIAL PROPERTY LOCATED WITHIN LEVY, FLORIDA FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025; APPROVING THE SOLID WASTE ASSESSMENT ROLL AND PROVIDING FOR COLLECTION; PROVIDING FOR APPLICATION OF ASSESSMENT PROCEEDS; PROVIDING FOR EFFECT; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners (the "Board") of Levy County, Florida (the "County") has enacted Ordinance No. 2004-03, as codified in Article I of Chapter 78 of the Levy County Code of Ordinances, (the "Ordinance"), which authorizes the imposition of annual Service Assessments for Solid Waste and Recovered Materials disposal services, facilities, and programs against certain Residential Property within the County, including the entire unincorporated area and the incorporated areas of all municipalities; and

WHEREAS, the imposition of a Solid Waste Service Assessment for Solid Waste and Recovered Materials disposal services, facilities, and programs is an equitable and efficient method of allocating and apportioning Solid Waste Cost among parcels of Residential Property; and

WHEREAS, the Board recently examined its existing Solid Waste Service Assessment program and revised said program to reflect the current costs and practices

for delivering Solid Waste and Recovered Materials disposal services, facilities, and programs to Residential Properties within the County; and

WHEREAS, the Board desires to reimpose Solid Waste Service Assessments in the County using the procedures provided in the Ordinance, including the tax bill collection method for the Fiscal Year beginning on October 1, 2025; and

WHEREAS, the Board, on June 23, 2025, adopted Resolution No. 2025-36 (the "Amended and Restated Initial Assessment Resolution"); and

WHEREAS, the Amended and Restated Initial Assessment Resolution contains and references a brief and general description of the Solid Waste and Recovered Materials disposal services, facilities, and programs to be provided to Residential Property; describes the method of apportioning the Solid Waste Cost to compute the Solid Waste Service Assessment for Solid Waste and Recovered Materials disposal services, facilities, and programs against Residential Property; estimates the rate of assessment; and directs preparation of the Solid Waste Assessment Roll and provision of the notice required by the Ordinance; and

WHEREAS, in order to reimpose Solid Waste Service Assessments for the Fiscal Year beginning October 1, 2025, the Ordinance requires the Board to adopt a Final Assessment Resolution or Annual Rate Resolution which establishes the rate of assessment and approves the Assessment Roll for the upcoming Fiscal Year, with such amendments as the Board deems appropriate, after hearing comments and objections of all interested parties and adopt a Final Assessment Resolution; and

WHEREAS, the Solid Waste 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, as 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 9, 2025, 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. RECITALS. The above recitals are true and correct and are hereby incorporated herein by reference.

SECTION 2. AUTHORITY. This resolution is adopted pursuant to the Ordinance; the Amended and Restated Initial Assessment Resolution; Article VIII, Section 1 of the Florida Constitution; sections 125.01 and 125.66, Florida Statutes; and other applicable provisions of law.

SECTION 3. DEFINITIONS AND INTERPRETATION.

(A) This resolution constitutes the Amended and Restated Final Assessment Resolution and serves as the Annual Rate Resolution as defined in the Ordinance. Additionally, because the County has updated its program components for the Fiscal Year beginning October 1, 2025, this Resolution shall also amend and restate the Final Assessment Resolution in its entirety.

(B) All capitalized terms in this Resolution shall have the meanings defined in the Ordinance and the Amended and Restated Initial Assessment Resolution.

(C) Unless the context indicates otherwise, words importing 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 4. CONFIRMATION OF AMENDED AND RESTATED INITIAL ASSESSMENT RESOLUTION. The Amended and Restated Initial Assessment Resolution is hereby confirmed.

SECTION 5. REIMPOSITION OF SOLID WASTE SERVICE ASSESSMENTS.

(A) The parcels of Residential Property included in the Solid Waste Assessment Roll, which is hereby approved, are hereby found to be specially benefited by the provision of Solid Waste and Recovered Materials disposal services, facilities, and programs described in the Amended and Restated Initial Assessment Resolution in the amount of the Solid Waste Service Assessment set forth in the Solid Waste Assessment Roll, a copy of which was present at the above referenced public hearing by electronic media and is incorporated herein by reference. Additionally, the Solid Waste Assessment Roll, as approved, includes those Tax Parcels of Residential Property within the County that cannot be set forth in that Solid Waste 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 Residential Property within the County 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 for such parcel, computed in the manner set forth in the Amended and Restated Initial Assessment Resolution.

(C) Adoption of this Amended and Restated Final Assessment Resolution constitutes a legislative determination that all parcels assessed derived a special benefit, as set forth in the Ordinance and the Amended and Restated Initial Assessment Resolution from the Solid Waste and Recovered Materials disposal services, facilities, and programs to be provided and a legislative determination that the Solid Waste Service Assessments are fairly and reasonably apportioned among the Residential Properties receiving the special benefit as set forth in the Amended and Restated Initial Assessment Resolution.

(D) The method for computing Solid Waste Service Assessments described in the Amended and Restated Initial Assessment Resolution is hereby approved.

(E) For the Fiscal Year beginning October 1, 2025, the estimated Solid Waste Cost to be assessed and apportioned among specially benefited Residential Property within the County is \$2,471,612.00. The Solid Waste Cost shall be allocated among all parcels of Residential Property, based upon each parcels' classification as Residential Property and the number of Dwelling Units for such parcels. An annual rate of assessment equal to \$116.00 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, 2025.

(F) Solid Waste Service Assessments for Solid Waste and Recovered Materials disposal services, facilities, and programs in the amounts set forth in the Solid Waste Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Residential Property included in the Solid Waste Assessment Roll for the Fiscal Year beginning October 1, 2025.

(G) Any shortfall in the expected Solid Waste Service Assessment proceeds due to any reduction or exemption from payment of the Solid Waste Service 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 Solid Waste Service 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 Solid Waste Service Assessment imposed for this Fiscal Year, the sole and exclusive remedy shall be the imposition of a Solid Waste Service Assessment upon each affected Tax Parcel in the amount of the Solid Waste Service Assessment that would have been otherwise imposed save for such reduction or exemption afforded to such Tax Parcel by the Board.

(H) As authorized in Section 78-19 of the Ordinance, interim Solid Waste Service Assessments are also levied and imposed against all Residential Property for which a Certificate of Occupancy is issued after adoption of this Amended and Restated Final Assessment Resolution based upon the rate of assessment approved herein.

(I) Solid Waste Service Assessments shall constitute a lien upon the Residential 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 6. COLLECTION OF SOLID WASTE SERVICE ASSESSMENTS.

(A) The Solid Waste Service Assessments shall be collected pursuant to the Uniform Assessment Collection Act, as provided in Section 78-21 of the Ordinance.

(B) The Solid Waste 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 Solid Waste Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Solid Waste Assessment Roll in substantially the form attached hereto as Appendix C.

SECTION 7. APPLICATION OF ASSESSMENT PROCEEDS. Proceeds derived by the County from the Solid Waste Service Assessments shall be used for the provision of Solid Waste and Recovered Materials disposal services, facilities, and programs for 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 for Residential Property within the County.

SECTION 8. EFFECT OF ADOPTION OF RESOLUTION. The adoption of this Amended and Restated Final Assessment Resolution shall be the final adjudication of the issues presented herein (including, but not limited to, the method of apportionment, the rate of assessment, the Assessment Roll, and the levy and lien of the Solid Waste

Assessments) unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of this Amended and Restated Final Assessment Resolution.

SECTION 9. CONFLICTS. All resolutions or parts of resolutions in conflict with any of the provisions of this resolution are hereby repealed to the extent of such conflict.

SECTION 10. 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 11. EFFECTIVE DATE. This resolution shall take effect immediately upon its passage and adoption.

PASSED, ADOPTED AND APPROVED THIS 9th day of September, 2025.

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

(SEAL)

By: _____
Desiree Mills, Chair

ATTEST:

By: _____
Matt Brooks, Clerk of Courts & Comptroller

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

By: _____
Nicolle Shalley, County Attorney

APPENDIX A

AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared Mary-Ellen Harper, who, after being duly sworn, deposes and says:

1. Mary-Ellen Harper, as County Manager 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, as codified in Article I, Chapter 78 of the Levy County Code of Ordinances, (the "Ordinance") and in conformance with the Amended and Restated Initial Assessment Resolution No. 2025-36 (the "Amended and Restated Initial Assessment Resolution").

2. In accordance with the Ordinance and the Amended and Restated Initial Assessment Resolution, Ms. Harper timely provided all necessary information for notification of the Solid Waste Service 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

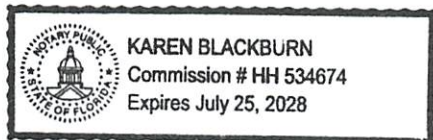
hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.


FURTHER AFFIANT SAYETH NOT.


Mary-ellen Harper, 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 5 day of September, 2025 by Mary-ellen Harper, County Manager, Levy County, Florida. She is personally known to me ☒ or has produced _____ as identification and did take an oath.




Printed Name: Karen Blackburn
Notary Public, State of Florida
At Large
My Commission Expires: _____
Commission No.: _____

APPENDIX B
PROOF OF PUBLICATION

STATE OF FLORIDA

COUNTY OF CITRUS

Before the undersigned authority personally appeared Evelyn Larsen, 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, FL in Levy County, Florida; this copy of advertisement, being a legal notice in the matter of

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was published in said newspaper by print in the issues of August 8, 2025, or by publication on the newspaper's website, if authorized, on August 8, 2025. Affiant further says that the newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Evelyn Larsen

Affiant

Sworn to and subscribed before me
this 11th day of August 2025,
by Evelyn Larsen who is personally known to me.

Maria A. Parks

Notary Public

MARIA A. PARKS



MARIA A. PARKS
Commission # HH 656337
Expires April 20, 2029

**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 the continued imposition of annual solid waste special assessments against improved residential properties located within the unincorporated and all incorporated areas of the County 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.

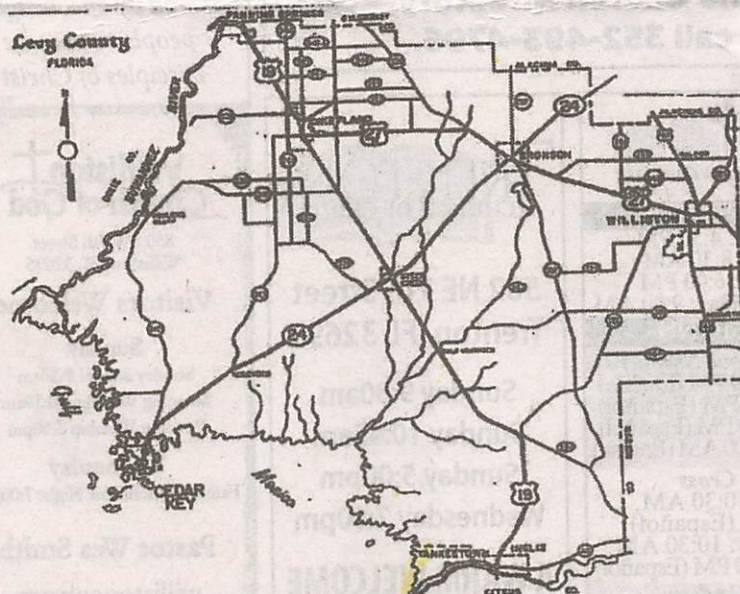
The hearing will be held at 5:01 p.m. on September 9, 2025. In the county commission meeting room in the Levy County Government Center, 310 School Street, Bronson, Florida, for the purpose of receiving public comment on the proposed assessments and their collection on the tax bill. All affected property 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) 486-5228, 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 computed by applying the rate of assessment to each dwelling unit located on a parcel of improved residential property in the County. The rate of assessment for the fiscal year commencing October 1, 2025, and for future fiscal years shall be \$162.00 per dwelling unit.

Copies of the Master Service Assessment Ordinance, the Amended and Restated Initial Assessment Resolution, and the updated Assessment Roll are available for inspection at the Office of the County Manager 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 2025, 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 Manager'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**

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 solid waste disposal 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, 2025.

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 _____, 2025.

LEVY COUNTY, FLORIDA

By: _____
Desiree Mills, Chair

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