
LEVY COUNTY, FLORIDA

**AMENDED AND RESTATED
FINAL RATE RESOLUTION
FOR EMERGENCY MEDICAL SERVICES
RESOLUTION NO. 2025-48**

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 RATE RESOLUTION. 4
SECTION 5.	LEVY OF THE EMS TAX ASSESSMENTS. 4
SECTION 6.	COLLECTION OF EMS TAX ASSESSMENTS. 7
SECTION 7.	APPLICATION OF TAX ASSESSMENT PROCEEDS. 8
SECTION 8.	EFFECT OF ADOPTION OF RESOLUTION. 8
SECTION 9.	CONFLICTS. 9
SECTION 10.	SEVERABILITY. 9
SECTION 11.	EFFECTIVE DATE. 10
APPENDIX A:	AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERSA-1
APPENDIX B:	PROOF OF PUBLICATIONB-1
APPENDIX C:	FORM OF CERTIFICATE OF EMS TAX ASSESSMENT ROLL C-1

RESOLUTION NO. 2025-48

A RESOLUTION OF LEVY COUNTY, FLORIDA, RELATING TO THE PROVISION OF EMERGENCY MEDICAL SERVICES, FACILITIES, AND PROGRAMS IN THE UNINCORPORATED AND ALL INCORPORATED AREAS OF LEVY COUNTY, FLORIDA; PROVIDING CERTAIN RECITALS; AUTHORITY, DEFINITIONS AND INTERPRETATION; CONFIRMING THE AMENDED AND RESTATED INITIAL RATE RESOLUTION; LEVYING EMS TAX ASSESSMENTS AGAINST BENEFITTED PROPERTY LOCATED WITHIN LEVY COUNTY PURSUANT TO SECTION 125.271, FLORIDA STATUTES, TO FUND THE PROVISION OF EMERGENCY MEDICAL SERVICES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025; APPROVING THE EMS TAX 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. 2003-10, as codified in Article III of Chapter 78 of the Levy County Code of Ordinances, (the "Ordinance"), which authorizes the County to levy an EMS Tax Assessment pursuant to section 125.271, Florida Statutes, for the provision of emergency medical services, facilities, and programs to Benefitted Property located within the County including the entire unincorporated area and the incorporated areas of all municipalities; and

WHEREAS, the levy of an EMS Tax Assessment for emergency medical services, facilities, and programs each fiscal year in a manner that apportions the Cost among Benefitted Property in proportion to the benefits received by said property is an equitable and efficient method of allocating and apportioning Emergency Medical Services Cost and in conformance with section 125.271, Florida Statutes; and

WHEREAS, the Board recently examined its existing EMS Tax Assessment program and revised said program to reflect the current costs and practices for delivering emergency medical services to properties within the County; and

WHEREAS, the Board desires to continue to levy an EMS Tax Assessment against Benefitted Property within the County using the procedures provided by 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. 2025-35 (the "Amended and Restated Initial Rate Resolution"); and

WHEREAS, the Amended and Restated Initial Rate Resolution contains and references a brief and general description of the emergency medical services, facilities, and programs to be provided to Benefitted Property; describes the method of apportioning the Emergency Medical Services Cost to compute the EMS Tax Assessment for emergency medical services, facilities, and programs against Benefitted Property; estimates the rates of the tax assessment; and directs the updating and preparation of the EMS Tax Assessment Roll and provision of the notice required by the Ordinance; and

WHEREAS, in order to levy an EMS Tax Assessment for the Fiscal Year beginning October 1, 2025, the Ordinance requires the Board to adopt a Final Rate Resolution or Annual Rate Resolution which establishes the rates of the tax assessment and approves the EMS Tax 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

WHEREAS, the EMS Tax 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 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 provisions of the Ordinance; the Amended and Restated Initial Rate Resolution; Article VIII, Section 1 of the Florida Constitution; sections 125.01, 125.66, and 125.271, Florida Statutes; and other applicable provisions of law.

SECTION 3. DEFINITIONS AND INTERPRETATION.

(A) This resolution constitutes the Amended and Restated Final Rate 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 Rate 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 Rate 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 RATE RESOLUTION. The Amended and Restated Initial Rate Resolution is hereby confirmed.

SECTION 5. LEVY OF THE EMS TAX ASSESSMENTS.

(A) The parcels of Benefitted Property included in the EMS Tax Assessment Roll, which is hereby approved, are hereby found to be benefitted by the provision of the emergency medical services, facilities, and programs described or referenced in the Amended and Restated Initial Rate Resolution in the amount of the EMS Tax Assessment rates approved herein and set forth in the EMS Tax Assessment Roll, a copy of which was present or available for inspection at the above referenced public hearing by electronic media and is incorporated herein by reference. Additionally, the EMS Tax Assessment Roll, as approved, includes those Tax Parcels of Benefitted Property that cannot be set forth in that EMS Tax 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 Benefitted Property within the County will be benefitted by the County's provision of emergency medical services, facilities, and programs in an amount not less than the EMS Tax Assessment for such parcel, computed in the manner set forth in the Amended and Restated Initial Rate Resolution and levied in proportion to the benefits received by said parcel.

(C) Adoption of this Amended and Restated Final Rate Resolution constitutes a legislative determination that all parcels charged derive a benefit in a manner consistent with the legislative declarations, determinations and findings as set forth in the Ordinance and the Amended and Restated Initial Rate Resolution from the emergency medical services, facilities, and programs to be provided and a legislative determination that the EMS Tax Assessments are fairly and reasonably apportioned among the properties that receive the benefit in a manner that charges the parcel in proportion to the benefits its receives as set forth in the Amended and Restated Initial Rate Resolution.

(D) The method for computing the EMS Tax Assessments described and referenced in the Amended and Restated Initial Rate Resolution is hereby approved. The Cost Apportionment and Parcel Apportionment methodologies described and adopted in Sections 6 and 7 of the Amended and Restated Initial Rate Resolution are hereby approved.

(E) For the Fiscal Year beginning October 1, 2025, the estimated Emergency Medical Services Cost to be levied and apportioned among Benefitted Property is \$6,432,271.00. The EMS Tax Assessments to be levied and apportioned among Benefitted Property pursuant to the Cost Apportionment and Parcel Apportionment to

generate the estimated Emergency Medical Services Cost for the Fiscal Year commencing October 1, 2025, are hereby established as follows:

Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$250.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.16
Institutional	\$0.27
Industrial/Warehouse	\$0.01

(F) The above rates for the EMS Tax Assessment are hereby approved. EMS Tax Assessments for emergency medical services, facilities, and programs in the amounts set forth in the EMS Tax Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Benefitted Property included in such EMS Tax Assessment Roll for the Fiscal Year beginning October 1, 2025.

(G) The following exemptions are approved for the EMS Tax Assessment program:

(1) No EMS Tax 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 EMS Tax Assessment; and

(2) No EMS Tax 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 EMS Tax Assessment shall be imposed against any 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 EMS Tax Assessment proceeds due to any reduction or exemption from payment of the EMS Tax Assessment 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 EMS Tax 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 EMS Tax Assessment imposed for this Fiscal Year, the sole and exclusive remedy shall be the imposition of an EMS Tax Assessment upon each affected Tax Parcel in the amount of the EMS Tax 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 78-88 of the Ordinance, interim EMS Tax Assessments are also levied and imposed against all property for which a Certificate of Occupancy is issued after adoption of this Amended and Restated Final Rate Resolution based upon the rates of assessment approved herein.

(J) EMS Tax Assessments shall constitute a lien upon the Benefitted Property so taxed equal in rank and dignity with the liens of all state, county, district or municipal taxes and 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 EMS TAX ASSESSMENTS.

(A) The EMS Tax Assessments shall be collected pursuant to the Uniform Assessment Collection Act, as provided in Section 78-106 of the Ordinance.

(B) The EMS Tax 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; provided, however, that any EMS Tax Assessment imposed against Government Leaseholds that are not included on the tax bill shall be collected pursuant to the procedure provided in Section 78-108 of the Ordinance. The County Manager is hereby directed to send the separate bills required by Section 78-108 of the Ordinance no later than November 1, 2025, and said bills shall offer the same discounts for early payment as afforded for EMS Tax Assessments that are collected pursuant to the Uniform Assessment Collection Act.

(C) The EMS Tax Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to EMS Tax Assessment Roll in substantially the form attached hereto as Appendix C.

SECTION 7. APPLICATION OF TAX ASSESSMENT PROCEEDS. Proceeds derived by the County from the EMS Tax Assessments shall be used for the provision of emergency medical services, facilities, and programs 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 emergency medical services, facilities, and programs within the County.

SECTION 8. EFFECT OF ADOPTION OF RESOLUTION. The adoption of this Amended and Restated Final Rate Resolution shall be the final adjudication of the issues

presented (including, but not limited to, the determination of benefit and fair apportionment to the Benefitted Property, the method of apportionment, the rate of the tax assessment, the EMS Tax Assessment Roll, and the levy and lien of the EMS Tax 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 Rate 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

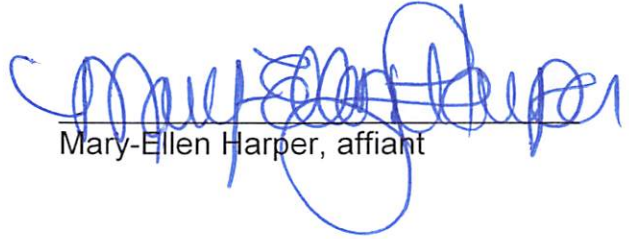
AFFIDAVIT OF MAILING

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

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 EMS Tax Assessment Ordinance, as codified in Article III, Chapter 78 of the Levy County Code of Ordinances (the "Ordinance") and in conformance with the Amended and Restated Initial Rate Resolution No. 2025-35 adopted by the Board on June 23, 2025.

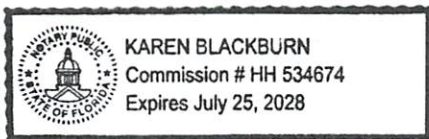
2. In accordance with the Ordinance and the Amended and Restated Initial Rate Resolution, Ms. Harper timely provided all necessary information for notification of the EMS Tax Assessment to the Property Appraiser of Levy County to be included as part of the notice of proposed property taxes under section 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 tax assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the tax assessment; the number of such units contained within each parcel; the total revenue the County expects to collect by the tax assessment; a statement that failure to pay the tax 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 AFFIANTS 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

0808 LC BOCC EMS TAX ASSESS

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

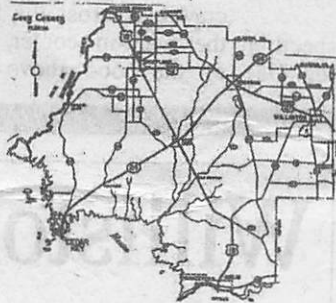
**NOTICE OF HEARING TO IMPOSE AND
PROVIDE FOR COLLECTION OF
EMS TAX ASSESSMENTS**

Notice is hereby given that the County Commission of Levy County will conduct a public hearing to consider the continued imposition of annual emergency medical services tax assessments to fund the provision of emergency medical services within the unincorporated and all incorporated areas of Levy County pursuant to section 125.271, Florida Statutes, and to collect said tax assessment on the same bill as ad valorem taxes.

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. 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 County Commission 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 tax assessment for each parcel of property will be based upon each parcel's classification and the total number of billing units on the parcel. The following table reflects the proposed EMS Tax Assessment rate schedule to be levied for the Fiscal Year beginning October 1, 2025.

Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$339.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.22
Institutional	\$0.37
Industrial/Warehouse	\$0.02



BOARD OF COUNTY COMMISSIONERS
LEVY COUNTY, FLORIDA

EMS TAX ASSESSMENTS

Copies of the EMS Tax Assessment Apportionment and Collection Ordinance, the Amended and Restated Initial Rate Resolution, and the updated EMS Tax Assessment Roll are available for inspection at the office of the County Manager in the Levy County Courthouse located at 310 School Street, Bronson, Florida.

The tax assessment 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 tax 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 tax assessment and the imposition of tax 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.

APPENDIX C

**FORM OF CERTIFICATE TO
EMS TAX ASSESSMENT ROLL**

**CERTIFICATE
TO
EMS TAX 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 EMS Tax Assessment Roll for emergency medical services (the "EMS Tax Assessment Roll") for the County is properly charged so far as I have been able to ascertain; and that all required extensions on the above described roll to show the EMS tax 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 EMS Tax 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 EMS Tax Assessment Roll this _____ day of _____, 2025.

LEVY COUNTY, FLORIDA

By: _____
Desiree Mills, Chair

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