# Levy County Non-Ad Valorem Assessment Programs

July 7, 2026

# What is a Non-Ad Valorem Assessment?

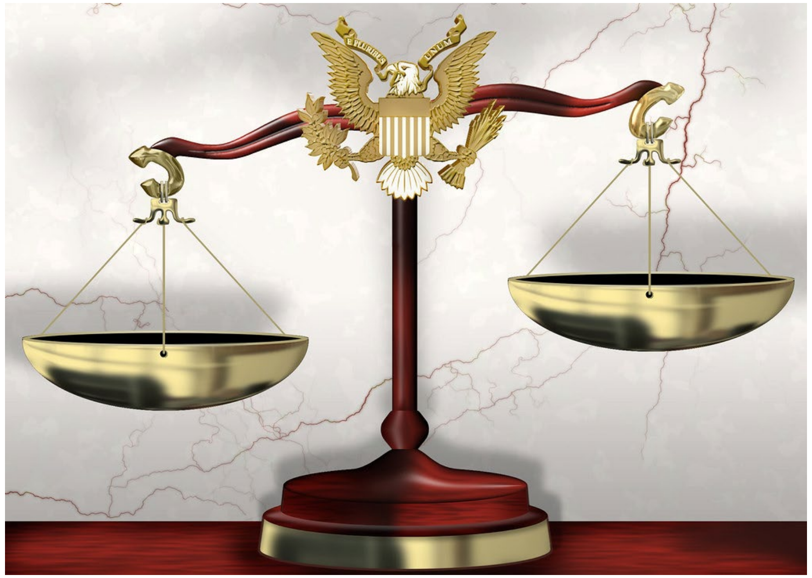
- Charge imposed against real property to pay for essential services and infrastructure.

## Case Law Requirements

1. Special benefit to property

AND

2. Fair and reasonable apportionment



# Fire Assessment Program

# Fire Assessment Program

- **First Implemented 2004**
- **Last updated in 2025**
  - Benefit Area – Unincorporated Levy County
- **FY 2025-26 Fire Assessment Certified Revenue – $5,076,585**
  - **Rate Categories**
    - Residential – includes single family, multi-family and mobile homes
    - Non-Residential
      - Commercial
      - Industrial/Warehouse
      - Institutional – public purpose buildings
    - Land
      - Unimproved
      - Improved (credit for first 5 acres)
  - **Exemptions**
      - Government
      - Institutional Exempt
      - Statutory Ag Exemption
    - Vacancy Credit
      - RV and Mobile Home Parks

| **Residential Property Use Category** | **Rate Per Dwelling Unit** |
|---|---|
| Residential | $250.00 |
| **Non-Residential Property Use Categories** | **Rate Per Square Foot** |
| Commercial | $0.48 |
| Industrial/Warehouse | $0.06 |
| Institutional | $0.20 |
| **Land Property Use Categories** | **Rate Per Parcel/Acre** |
| Ag/Vac <160 | $28.00 |
| Ag/Vac >160 | $0.10 |

# Preliminary Fire Rate Resolution

- Initiates the process for implementing fire assessment for Fiscal Year 2026-27
- Provides legislative determinations
- Reincorporates cost apportionment and parcel apportionment established in the Initial and Final Assessment Resolutions adopted in 2025
- Establishes the maximum rates for Fiscal Year 2026-27
  - Provides Exemptions
    - Government parcels
    - Institutional Tax Exempt Buildings
    - Ag Exemption – ag lands and non-residential buildings on ag exempt land
  - Provides vacancy credit for mobile home and RV parks
- Sets public hearing to adopt annual rate resolution for September 8, 2026 @ 6:00 p.m.
- Directs Staff to
  - Publish notice of public hearing by August 18, 2026
  - Submit fire assessment roll to Property Appraiser for inclusion on TRIM notice
    - TRIM notices to be mailed by August 18, 2026
- Method of Collection – tax bill

# Fire Assessment Rates

| | Version 1<br>100% Funding | Version 2<br>66.75% Funding |
|---|---|---|
| **Residential Property Use Category** | **Rate Per Dwelling Unit** | **Rate Per Dwelling Unit** |
| Residential | $374.00 | $250.00 |
| | | |
| **Non-Residential Property Use Categories** | **Rate Per Square Foot** | **Rate Per Square Foot** |
| Commercial | $0.71 | $0.48 |
| Industrial/Warehouse | $0.09 | $0.06 |
| Institutional | $0.29 | $0.20 |
| | | |
| **Land Property Use Category** | **Rate Per Parcel** | **Rate Per Parcel** |
| Land < 160 Acres | $41.00 | $28.00 |
| **Land Property Use Categories** | **Rate Per Each Add'l Acre (Added To Rate/Parcel)** | **Rate Per Each Add’l Acre (Added to Rate/Parcel)** |
| Land > 160 Acres | $0.15 | $0.10 |
| | | |
| **Estimated Gross Revenue** | **$7,675,751** | **$5,123,564** |

# EMS Tax Assessment Program

# EMS Tax Assessment Program

- **First Implemented 2004**
- **Last updated in 2025**
  – Benefit Area – Levy County
- **FY 2025-26 EMS Tax Assessment Certified Revenue – $4,959,917**
  - Exemptions
    - Government
    - Institutional Exempt
    - Statutory Ag Exemption
  – Vacancy Credit
    - RV and Mobile Home Parks

| Residential Property Use Category | Rate Per Dwelling Unit |
|---|---|
| Residential | $200.00 |
| **Non-Residential Property Use Categories** | **Rate Per Square Foot** |
| Commercial | $0.13 |
| Industrial/Warehouse | $0.01 |
| Institutional | $0.22 |

# Preliminary EMS Tax Assessment Resolution

- Initiates the process for implementing EMS tax assessment for Fiscal Year 2026-27
- Provides legislative determinations
- Reincorporates cost apportionment and parcel apportionment established in the Initial and Final Assessment Resolutions adopted in 2025
- Establishes the maximum rates for Fiscal Year 2026-27
  - Provides Exemptions
    - Government parcels
    - Institutional Tax Exempt Buildings
    - Ag Exemption – non-residential buildings on ag exempt land
  - Provides vacancy credit for mobile home and RV parks
- Sets public hearing to adopt annual rate resolution for September 8, 2026 @ 6:00 p.m.
- Directs Staff to
  - Publish notice of public hearing by August 18, 2026
  - Submit EMS tax assessment roll to Property Appraiser for inclusion on TRIM notice
    - TRIM notices to be mailed by August 18, 2026
- Method of Collection – tax bill

# EMS Tax Assessment Rates

| | Version 1<br>100% Funding | Version 2<br>59% Funding |
|---|---|---|
| **Residential Property Use Category** | **Rate Per Dwelling Unit** | **Rate Per Dwelling Unit** |
| Residential | $339.00 | $200.00 |
| **Non-Residential Property Use Categories** | **Rate Per Square Foot** | **Rate Per Square Foot** |
| Commercial | $0.22 | $0.13 |
| Industrial/Warehouse | $0.02 | $0.01 |
| Institutional | $0.37 | $0.22 |
| | | |
| **Estimated Gross Revenue** | **$8,721,724** | **$5,145,817** |

# Solid Waste Assessment Program

# Solid Waste Assessment Program

- **First Implemented 2008**
- **Last updated in 2025**
  - Benefit Area – Levy County
  - Residential Only
- **FY 2025-26 Solid Waste Assessment Certified Revenue – $2,471,264**
  - Residential Rate
    - $116 per dwelling unit
  - Non-Residential – tipping fee

# Preliminary Residential Solid Waste Assessment Resolution

- Initiates the process for implementing solid waste assessment for Fiscal Year 2026-27
- Provides legislative determinations
- Reincorporates cost apportionment and parcel apportionment established in the Initial and Final Assessment Resolutions adopted in 2025
- Establishes the maximum rates for Fiscal Year 2026-27
  - Provides Exemptions
    - Government parcels
    - Institutional Tax Exempt Buildings
  - Provides vacancy credit for mobile home parks
- Sets public hearing to adopt annual rate resolution for September 8, 2026 @ 6:00 p.m.
- Directs Staff to
  - Publish notice of public hearing by August 18, 2026
  - Submit solid waste assessment roll to Property Appraiser for inclusion on TRIM notice
    - TRIM notices to be mailed by August 18, 2026
- Method of Collection – tax bill

# Solid Waste Assessment Rates

| | Version 1<br>100% Funding | Version 2<br>71.5% Funding |
|---|---|---|
| | **Rate Per Dwelling Unit** | **Rate Per Dwelling Unit** |
| Residential | $162.00 | $116.00 |
| | | |
| **Estimated Gross Revenue** | **$3,145,074** | **$2,471,612** |