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**LEVY COUNTY BOARD OF COUNTY COMMISSIONERS**

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**AMENDED AND RESTATED  
INITIAL RATE RESOLUTION  
FOR EMERGENCY MEDICAL SERVICES  
RESOLUTION NO. 2025-35**

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**ADOPTED JUNE 23, 2025**

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**RESOLUTION NO. 2025-35**

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LEVY COUNTY, FLORIDA, RELATING TO THE PROVISION OF EMERGENCY MEDICAL SERVICES, FACILITIES, AND PROGRAMS IN LEVY COUNTY, FLORIDA; PROVIDING PURPOSE AND DEFINITIONS; PROVIDING CERTAIN LEGISLATIVE FINDINGS; ESTABLISHING THE METHOD OF APPORTIONING EMERGENCY MEDICAL COSTS AGAINST BENEFITTED PROPERTY LOCATED WITHIN THE COUNTY; ESTABLISHING THE ESTIMATED RATE FOR EMS TAX ASSESSMENTS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025; DIRECTING THE PREPARATION OF AN EMS TAX ASSESSMENT ROLL; PROVIDING FOR A VACANCY ADJUSTMENT; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; PROVIDING FOR COLLECTION AND APPLICATION OF ASSESSMENT PROCEEDS; AND PROVIDING AN EFFECTIVE DATE.**

**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 provisions of Ordinance No. 2003-10, as codified in Article III of Chapter 78 of the Levy County Code of Ordinances (the "Ordinance"), Article VIII, section 1, Florida Constitution, sections 125.01, 125.66, and 125.271, Florida Statutes, and other applicable provisions of law.

**SECTION 2. PURPOSE AND DEFINITIONS.**

(A) This resolution constitutes the Amended and Restated Initial Rate Resolution and serves as the Preliminary Rate Resolution as defined in the Ordinance. It initiates the annual process for updating the EMS Tax Assessment Roll, directs the levy of EMS Tax Assessments for the Fiscal Year beginning October 1, 2025, and for

future ease of reference and consistency, this Resolution will also amend and restate the Initial Rate Resolution in its entirety.

(B) 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. Words imparting the singular number, include the plural number, and vice versa.

(C) All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance. As used in this resolution, the following terms shall have the following meanings, unless the context hereof otherwise requires:

**"Building"** means any structure, whether temporary or permanent, built for support, shelter or enclosure of persons, chattel, or property of any kind, including mobile homes.

**"Building Area"** means the actual area of a Building expressed in square feet and reflected on the Tax Roll or, in the event such information is not reflected or determined not to be accurately reflected on the Tax Roll, that area determined by the County.

**"Code Descriptions"** mean the descriptions listed in the Fixed Property Use Codes, Improvement Codes, and the DOR Codes.

**"Commercial Property"** means those Tax Parcels with a Code Description designated as "Commercial" in the Improvement Codes specified in Appendix A, those

Tax Parcels that meet the definition of "Recreational Vehicle Park" herein, and those Tax Parcels determined to have a commercial use by the County.

**"Cost Apportionment"** means the apportionment of the Emergency Medical Services Cost among all Property Use Categories according to the Demand Percentages established pursuant to the apportionment methodology described in Section 6 of this Amended and Restated Initial Rate Resolution.

**"Demand Percentage"** means the percentage of demand for emergency medical services, facilities, and programs attributable to each Property Use Category determined by analyzing the historical demand for emergency medical services as reflected in the EMS Reports maintained by the County under the methodology described in Section 6 of this Amended and Restated Initial Rate Resolution.

**"DOR Code"** means a property use code established in Rule 12D-8.008, Florida Administrative Code, assigned by the Property Appraiser to Tax Parcels within the County as specified in Appendix B attached hereto and incorporated herein by reference.

**"Dwelling Unit"** means (1) a Building, or a portion thereof, available to be used for residential purposes, consisting of one or more rooms arranged, designed, used, or intended to be used as living quarters for one family only, or (2) the use of land in which lots or spaces are offered for rent or lease for the placement of mobile homes.

**"EMS Report"** means an individual report filed with FFIRS or other reporting system that documents a County emergency medical service response, the type of situation found, type of property, and the property response address.

**"Estimated EMS Tax Assessment Rate Schedule"** means that rate schedule specifying the Emergency Medical Services Cost and the estimated EMS Tax Assessments established in Section 8 of this Amended and Restated Initial Rate Resolution.

**"FFIRS"** means the Florida Fire Incident Reporting System maintained by the Florida State Fire Marshal.

**"Fixed Property Use Codes"** mean the property use codes used by FFIRS as specified in Appendix C attached hereto and incorporated herein by reference.

**"Government Leasehold"** means a Building of Government Property that is leased to a private entity for proprietary use.

**"Improved Property"** means any Tax Parcel within the County on which a Building is located.

**"Improvement Codes"** mean the building interior finish codes assigned by the Property Appraiser to Tax Parcels within the County as specified in Appendix A attached hereto and incorporated herein by reference.

**"Industrial/Warehouse Property"** means those Tax Parcels with a Code Description designated as "Industrial/Warehouse" in the Improvement Codes specified in Appendix A and those Tax Parcels determined to have an industrial/warehouse use by the County.

**"Institutional Property"** means those Tax Parcels with a Code Description designated as "Institutional" in the Improvement Codes specified in Appendix A and those Tax Parcels determined to have an institutional use by the County.

**"Mixed Use Property"** means a Tax Parcel that contains Buildings whose use descriptions are capable of assignment under a Code Description in the Improvement Codes in more than one Property Use Category.

**"Mobile Home Park Property"** means (1) a place set aside and offered by a person, for either direct or indirect remuneration of the owner, lessor, or operator of such place, for the parking, accommodation, or rental of five or more mobile homes; and (2) licensed by the Department of Health of the State of Florida, or its successor in function as a "mobile home park" under Chapter 513, Florida Statutes, as may be amended from time-to-time.

**"Non-Residential Property"** means collectively Commercial Property, Industrial/Warehouse Property, and Institutional Property.

**"Parcel Apportionment"** means the further apportionment of the Emergency Medical Services Cost allocated to each Property Use Category by the Cost Apportionment among the Tax Parcels under the methodology established in Section 7 of this Amended and Restated Initial Rate Resolution.

**"Property Use Categories"** means, collectively, Residential Property, Commercial Property, Industrial/Warehouse Property, and Institutional Property.

**"Recreational Vehicle Park" or "RV Park"** means (1) a place set aside and offered by a person, for either direct or indirect remuneration of the owner, lessor, or operator of such place, for the parking, accommodation, or rental of five or more recreational vehicles; and (2) licensed by the Department of Health of the State of Florida, or its successor in function as a "recreational vehicle park" under Chapter 513, Florida Statutes, as may be amended from time-to-time.

**"Residential Property"** means those Tax Parcels with a Code Description designated as "Residential" in the Improvement Codes, Tax Parcels that meet the definition of Mobile Home Park, and those Tax Parcels determined to have a residential use by the County, but excluding those Tax Parcels that meet the definition of Recreational Vehicle Park.

**"Tax Parcel"** means a parcel of property located within the County to which the Property Appraiser has assigned a distinct ad valorem property tax identification number.

### **SECTION 3. PROVISION AND FUNDING OF EMERGENCY MEDICAL SERVICES.**

(A) Upon the levy of an EMS Tax Assessment for emergency medical services, facilities, and programs against Benefitted Property located within Levy County, including the entire unincorporated area and all incorporated areas of the County, the County shall provide emergency medical services to such Benefitted Property. All or a portion of the cost to provide such emergency medical services, facilities, and programs shall be funded from proceeds of the EMS Tax Assessment. The remaining cost, if any, required to provide emergency medical services, facilities, and programs shall be funded by available revenues other than EMS Tax Assessment proceeds.

(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 imposed against such parcel, computed in the manner set forth



in this Amended and Restated Initial Rate Resolution. Further, the Emergency Medical Services Cost is reasonably apportioned among all Benefitted Properties within the County based upon a methodology that charges a parcel in proportion to the benefits received.

**SECTION 4. IMPOSITION AND COMPUTATION OF EMS TAX ASSESSMENT.**

Unless otherwise exempted as provided herein, EMS Tax Assessments shall be imposed against all Improved Property within the unincorporated and all incorporated areas of the County. EMS Tax Assessments shall be computed in the manner set forth in this Amended and Restated Initial Rate Resolution.

**SECTION 5. LEGISLATIVE DETERMINATIONS OF BENEFIT AND FAIR APPORTIONMENT.** It is hereby ascertained, determined, and declared that the EMS Tax Assessment is apportioned and levied among Tax Parcels in proportion to the benefits received from the emergency medical services provided by the County under an adopted methodology that is consistent with the following legislative findings and based upon that certain report entitled "Levy County, Florida, Emergency Medical Services (EMS) Tax Assessment Program Memorandum," dated as of May, 2025, as prepared by Accenture Infrastructure and Capital Projects Consulting, LLC., which is hereby incorporated herein by reference.

**General**

(A) Upon the adoption of this Amended and Restated Initial Rate Resolution determining the Emergency Medical Services Cost and identifying the Benefitted Property to be included in the EMS Tax Assessment Roll, the legislative findings

ascertained and declared in Sections 78-63 and 78-64 of the Ordinance are hereby ratified and confirmed.

(B) Emergency medical services, facilities, and programs provide a benefit to Improved Property because such emergency medical services increase the use and enjoyment of Improved Property by: (1) protecting the life and safety of intended occupants in the use and enjoyment of property; and (2) stabilizing or lowering the cost of property insurance by the presence of a professional and comprehensive emergency medical services program within the County.

(C) The availability and provision of comprehensive emergency medical services enhance and strengthen the relationship of such services to the use and enjoyment of the parcels of property, the market perception of the area and, ultimately, the property and rental values within the County.

(D) It is fair and reasonable to use the Improvement Codes and DOR Codes for the Cost Apportionment and the Parcel Apportionment because: (1) the Tax Roll database employing the use of such property use codes is the most comprehensive, accurate, and reliable information readily available to determine the property use and Building Area for Improved Property within the County, and (2) the Tax Roll database within such property use codes is maintained by the Property Appraiser and is thus consistent with parcel designations on the Tax Roll which compatibility permits the development of an EMS Tax Assessment Roll in conformity with the requirements of the Uniform Method of Collection.

(E) The data available in the Improvement Codes is more useful and accurate to determine Building Area than relying exclusively upon the data maintained in the

DOR Codes alone because (1) the data maintained in the Improvement Codes reveals the existence of a Building with a different use than the use described in the DOR Codes, and (2) the Improvement Codes represent records maintained by the Property Appraiser with the most information relative to Building Area regardless of property use.

(F) Apportioning the Emergency Medical Services Cost among classifications of Improved Property based upon the presence of a Dwelling Unit and the presence and relative size of a Building, which relates to the intended or potential occupancy thereof, and the historical demand for Emergency Medical Services by property use is fair and reasonable and proportional to the benefit received.

(G) The EMS Reports are the most reliable data available to determine the potential demand for emergency medical services from property use and to determine the benefit to property use resulting from the availability of emergency medical services. There are sufficient EMS Reports that document the historical demand for emergency medical services from Benefitted Property within the Property Use Categories. The Demand Percentage determined for each Property Use Category by an examination of such EMS Reports is consistent with the experience of the County. Therefore, the use of Demand Percentages determined by an examination of EMS Reports is a fair and reasonable method to apportion the Emergency Medical Services Cost among the Property Use Categories.

(H) The County's budget is sized based upon its ability to provide service to Improved Property within its boundaries. Therefore, the level of services required to meet anticipated demand for emergency medical services and the corresponding annual emergency medical services budget required to fund emergency medical

services provided to non-specific property uses would be required notwithstanding the occurrence of any incidents from such non-specific property uses. Therefore, it is fair and reasonable to omit from the Demand Percentage calculation the EMS Reports documenting emergency medical services provided to non-specific property uses.

### **Residential Parcel Apportionment**

(I) Neither the size nor the value of Residential Property determines the scope of the required emergency medical response. The potential demand for emergency medical services is driven by the existence of a Dwelling Unit and the anticipated average occupant population.

(J) The historical demand for emergency medical service availability for multi-family and single family Residential Property is substantially similar and any difference in the percentage of documented EMS calls to such specific property uses is statistically insignificant.

(K) Apportioning the Emergency Medical Services Cost for emergency medical services attributable to Residential Property on a per Dwelling Unit basis is required to avoid cost inefficiency and unnecessary administration and is a fair and reasonable method of Parcel Apportionment based upon historical call data.

### **Non-Residential Parcel Apportionment**

(L) The separation of Non-Residential Property Buildings by actual square footage is fair and reasonable for the purpose of Parcel Apportionment because the demand for Emergency Medical Service is determined and measured by the square footage of structures and improvements within Benefitted Property.

(M) The greater the Building Area, the greater potential for more frequent emergency medical responses and the greater amount of resources that must be available. Therefore, apportioning the Emergency Medical Services Cost among classifications of Non-Residential Property based upon the size of an improvement and the potential occupancy thereof is fair and reasonable, proportional to the benefit received, and consistent with the available data.

(N) The value of an improvement does not determine the initial scope of the required emergency medical response. The potential demand for emergency medical services for Non-Residential Property is driven by the existence of a Building and its anticipated or potential occupancy population. Based on trip generation studies and the resulting data analysis, potential occupant population increases or is capable of increasing as the size of a structure increases.

(O) Section 125.0168, Florida Statutes, mandates that the County treat Recreational Vehicle Park property as a commercial entity in the same manner as a hotel, motel, or other similar facility for non-ad valorem assessments levied by the County. Thus, it is fair and reasonable to treat each space within the Recreational Vehicle Parks as a Building of Commercial Property and assign the square footage of 191 square feet, the average size of a recreational vehicle, because the potential demand for emergency medical services is driven by the existence of these rental units and the anticipated average occupant population thereof.

(P) In accordance with available data and field surveying, the County has determined that the average mobile home located on Recreational Vehicle Park property in the County has a Building Area of 720 square feet. Given that the actual

Building Area for these mobile homes within the County may not be available and that the cost of measuring or verifying the Building Area for each individual mobile home greatly exceeds any benefit to be derived from individual measurement and verification, it is fair and reasonable to assign each mobile home located on Recreational Vehicle Park property an assumed Building Area of 720 square feet.

### **Exemptions and Programs**

(Q) Institutional Property whose use is wholly exempt from ad valorem taxation under Florida law provides facilities and uses to the ownership, occupants, membership as well as the public in general that otherwise might be requested or required to be provided by the County and such uses thereof serve a public purpose and provide a public benefit. Therefore, it is fair and reasonable not to impose EMS Tax Assessments upon Buildings of Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law.

(R) Government Property provides facilities and uses to the community, local constituents and the public in general that serve a legitimate public purpose and provide a public benefit. Therefore, it is fair and reasonable not to levy an EMS Tax Assessment upon such parcels of Government Property.

(S) Government Property that is owned by federal government mortgage entities, such as the VA and HUD, due to foreclosures or deeds in lieu of foreclosure are not serving a governmental purpose nor providing a public benefit but are instead being held by these federal government mortgage entities in a proprietary capacity. Accordingly, these properties shall not be considered Government Property for

purposes of the EMS Tax Assessments and shall not be afforded an exemption from the EMS Tax Assessment that is granted to other Government Property.

(T) Although a parcel's fee may be under government ownership, Government Leaseholds do not serve the same public purpose nor provide a public benefit sufficient to entitle Government Leasehold property to an exemption from the EMS Tax Assessment. Additionally, exempting Government Leaseholds from the EMS Tax Assessment could put the private lessees at a competitive advantage over other private entities engaging in the same proprietary venture. Accordingly, Government Leaseholds shall not be considered Government Property for the purposes of the EMS Tax Assessment and shall not be afforded an exemption from the EMS Tax Assessment that is granted to other Governmental Property.

(U) As a consequence of the transient use and potential extraordinary vacancies within Mobile Home Park property and Recreational Vehicle Park property as compared to other Residential Property and Commercial Property, respectively, and the potential sustained lack of demand for emergency medical services for unoccupied spaces, it is fair and reasonable to provide for a vacancy adjustment procedure for Mobile Home Park property and Recreational Vehicle Park property.

(V) In accordance with Section 125.01(1)(r), Florida Statutes, the County is required to exempt Buildings of Non-Residential property that are located on lands classified as agricultural lands pursuant to Section 193.461, Florida Statutes, from the EMS Tax Assessment. Accordingly, it is fair and reasonable not to impose EMS Tax Assessments upon such Buildings.

## **SECTION 6. COST APPORTIONMENT METHODOLOGY.**

(A) The County examined the EMS Reports related to the type of calls and physical location of each call and using FFIRS data where available or verification of the physical location indicated in the EMS Reports, the County assigned emergency medical incidents located within the County to the Property Use Categories by correlating the Code Descriptions in the Fixed Property Use Codes in the EMS Reports to the Improvement Codes.

(B) Based upon such assignment of EMS Reports to the Property Use Categories, the number of EMS Reports filed within a sampling period was determined for each Property Use Category. A Demand Percentage was then determined for each Property Use Category by calculating the percentage that EMS Reports allocated to each Property Use Category, bear to the total number of EMS Reports documented for all Property Use Categories within the sampling period.

(C) The Demand Percentage for each Property Use Category was then applied to the Emergency Medical Services Cost and the resulting product is the cost allocation of that portion of the Emergency Medical Services Cost allocated to each individual Property Use Category.

## **SECTION 7. PARCEL APPORTIONMENT METHODOLOGY.**

(A) The apportionment among Tax Parcels of that portion of the Emergency Medical Services Cost apportioned to each Property Use Category under the Cost Apportionment shall be consistent with the Parcel Apportionment methodology described and determined in this Section 7.



(B) It is hereby acknowledged that the Parcel Apportionment methodology is to be applied in the calculation of the estimated EMS Tax Assessment rates established in Section 8 of this Resolution.

(C) The Cost Apportionment to each Property Use Category and to Mixed Use Property shall be apportioned among the Tax Parcels within each Property Use Category and to Mixed Use Property Tax Parcels as follows:

(1) RESIDENTIAL PROPERTY. The EMS Tax Assessment for each Tax Parcel of Residential Property shall be computed by multiplying the Demand Percentage attributable to Residential Property by the Emergency Medical Services Cost, dividing such product by the total number of Dwelling Units shown on the Tax Roll within the County, and then multiplying such quotient by the number of Dwelling Units located on such Tax Parcel.

(2) NON-RESIDENTIAL PROPERTY. The EMS Tax Assessment for each Building of Non-Residential Property, except Recreational Vehicle Park property, shall be computed as follows:

(a) Multiply the Emergency Medical Services Cost by the Demand Percentage attributable to each of the Non-Residential Property Use Categories. The resulting dollar amounts reflect the portions of the County's emergency medical services budget to be funded from EMS Tax Assessment revenue derived from each of the Non-Residential Property Use Categories.

(b) Separate each Building of Non-Residential Property into the appropriate Non-Residential Property Use Category for that Building in accordance with the Improvement Codes. Add the Building Area of all the Buildings in each Non-

Residential Property Use Category. This sum reflects an aggregate square footage area for each Non-Residential Property Use Category to be used by the County in the computation of EMS Tax Assessments.

(c) Divide the product of subsection (a) of this Section relative to each of the Non-Residential Property Use Categories by the sum of the square foot allocations for each Non-Residential Property Use Category described in subsection (b) of this Section for each corresponding category of Non-Residential Property. The resulting quotient expresses a dollar amount per square foot of improved area for each category of Non-Residential Property.

(d) For each of the Non-Residential Property Use Categories, multiply the applicable square foot rate by the number of square feet of Building Area for each Building. The resulting product is the amount of EMS Tax Assessment to be imposed on each Building of Non-Residential Property.

(3) RECREATIONAL VEHICLE PARK PROPERTY. The EMS Tax Assessment for each Tax Parcel of Recreational Vehicle Park property shall be computed as follows:

(a) Aggregate the amount of square footage for each Tax Parcel of Recreational Vehicle Park property, with recreational vehicle parks spaces, as reported to the Department of Health, at 191 square feet each, mobile home spaces, as reported to the Department of Health, at actual Building Area or 720 square feet each if actual square footage is not available, and actual Building Area for all other Buildings.

(b) For each Tax Parcel of Recreational Vehicle Park property, multiply the applicable square foot rate determined in subsection (C)(2)(c) of this

Section for Commercial Property by the number of square feet on each Tax Parcel. The resulting product is the amount of EMS Tax Assessment to be imposed on each Tax Parcel of Recreational Vehicle Park property.

(c) In the event that any Recreational Vehicle Park contains multiple property uses, such as Mobile Homes or other Non-Residential Property, such Recreational Vehicle Park property shall be treated as Mixed Use Property and each Building shall be assessed in accordance with its proper Property Use Category.

(4) MIXED USE PROPERTY. The EMS Tax Assessment for each Tax Parcel classified in two or more Property Use Categories shall be the sum of the EMS Tax Assessments computed for each Property Use Category.

**SECTION 8. DETERMINATION OF EMERGENCY MEDICAL SERVICES COST; ESTABLISHMENT OF PRELIMINARY EMS TAX ASSESSMENTS.**

(A) The Emergency Medical Services Cost to be levied and apportioned among Benefitted Property pursuant to the Cost Apportionment and Parcel Apportionment for the Fiscal Year commencing October 1, 2025, is \$8,721,724.00.

(B) The estimated EMS Tax Assessments to be levied and apportioned among Benefitted Property to generate the estimated Emergency Medical Services Cost for the Fiscal Year commencing October 1, 2025, are hereby established as follows for the purpose of this Amended and Restated Initial Rate Resolution:

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

(C) The following exemptions shall apply to 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.

(D) Any shortfall in the expected EMS Tax Assessment proceeds due to any reduction or exemption from payment of the EMS Tax 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 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.

(E) The approval of the Estimated EMS Tax Assessment Rate Schedule by the adoption of this Amended and Restated Initial Rate Resolution determines the amount of the Emergency Medical Services Cost. The remainder of such Fiscal Year budget for emergency medical services, facilities, and programs shall be funded from available County revenue other than EMS Tax Assessment proceeds.

(F) The estimated EMS Tax Assessments specified in the Estimated EMS Tax Assessment Rate Schedule are hereby established to fund the specified Emergency Medical Services Cost determined to be assessed in the Fiscal Year commencing October 1, 2025. No portion of such Emergency Medical Services Cost is attributable to impact fee revenue that funds capital improvements necessitated by new growth or development.

(G) The estimated EMS Tax Assessments established in this Amended and Restated Initial Rate Resolution shall be the estimated tax rates applied by the County Coordinator in the preparation of the preliminary EMS Tax Assessment Roll for the Fiscal Year commencing October 1, 2025, as provided in Section 9 of this Amended and Restated Initial Rate Resolution.

#### **SECTION 9. TAX ASSESSMENT ROLL.**

(A) The County Manager is hereby directed to prepare, or cause to be prepared, a preliminary EMS Tax Assessment Roll for the Fiscal Year commencing October 1, 2025, in the manner provided in the Ordinance. Unless otherwise exempted as provided herein, the EMS Tax Assessment Roll shall include all Tax Parcels of Improved Property in the Property Use Categories within the County. The County Manager shall apportion the estimated Emergency Medical Services Cost to be

recovered through EMS Tax Assessments in the manner set forth in this Amended and Restated Initial Rate Resolution, which is designed to charge a parcel in proportion to its benefits.

(B) A copy of the Ordinance, this Amended and Restated Initial Rate Resolution, documentation related to the estimated amount of the Emergency Medical Services Cost to be recovered through the imposition of EMS Tax Assessment, and the updated EMS Tax Assessment Roll shall be maintained on file in the office of the County Manager and open to public inspection. The foregoing shall not be construed to require that the preliminary EMS Tax Assessment Roll be in printed form if the amount of the EMS Tax Assessment for each parcel of property can be determined by the use of a computer terminal available to the public.

(C) It is hereby ascertained, determined, and declared that the method of determining the EMS Tax Assessment for emergency medical services as set forth in this Amended and Restated Initial Rate Resolution is a fair and reasonable method of apportioning the Emergency Medical Services Cost among parcels of Benefitted Property located within the County.

#### **SECTION 10. VACANCY ADJUSTMENT.**

(A) As a consequence of the transient use and potential for significant numbers of vacancies within Mobile Home Parks and Recreational Vehicle Parks, as compared to other Residential Property and Commercial Property, respectively, and the potential sustained lack of demand for emergency medical services for unoccupied spaces, each Owner of Mobile Home Park and Recreational Vehicle Park property shall be afforded the opportunity to demonstrate, in the manner described below, the

vacancy rate in space occupancy within such property and receive a vacancy adjustment to the EMS Tax Assessments imposed upon such property.

(B) Notwithstanding any language to the contrary herein, vacant spaces in Mobile Home Park property shall not be considered Residential Property and shall not be subject to the EMS Tax Assessments. Similarly, vacant spaces within Recreational Vehicle Park property shall not be considered Commercial Property and shall not be subject to the EMS Tax Assessments.

(C) Vacant spaces shall be those determined by the County Manager based on evidence of a vacancy rate provided by the Owner on or before June 1 of each year. The vacancy rate shall be defined as the percentage of available spaces within a Mobile Home Park or Recreational Vehicle Park that were vacant between January 1 through and including December 31 of the calendar year preceding the applicable deadline for the Owner's submittal of vacancy rate evidence for each year and shall be calculated as follows:

Exact Number of Permitted Sites within the park (not including overflow areas)	_____A
Times (x) Days in Reporting Period	(x 365) B
Total Possible Space Nights A x B = C (Example: 100 sites x 365 days = 36,500)	_____C
Actual Space Nights Sum of Number of Actual Occupied Spaces for Each Day in Calendar Year	_____D
Occupancy Percentage D/C = E (Example: 12,500/36,500 = 34.2%)	_____E
Vacancy Rate Subtract E from 100% (Example: 100% – 34.2% = 65.8%)	_____F

The Owner shall certify by affidavit to the County, on a form provided by the County

Manager, the vacancy rate for the respective time period; such certification shall be subject to verification and audit. At a minimum, such affidavit shall conclusively identify and affirm (1) the Tax Parcel, (2) the number of spaces and type of improvements in the Mobile Home Park or Recreational Vehicle Park, and (3) the vacancy rate.

(D) The County Manager is directed and authorized to adjust, or cause to be adjusted, any EMS Tax Assessment imposed for the Fiscal Year beginning October 1, 2025 upon a parcel of Mobile Home Park property or Recreational Vehicle Park property whose Owner timely and satisfactorily demonstrates by affidavit that such parcel has experienced vacancies by multiplying the vacancy rate (expressed as a decimal) by the EMS Tax Assessment attributable to the entire parcel of Mobile Home Park or Recreational Vehicle Park property and reducing the assessment by an equivalent amount.

(E) For any Fiscal Year, any shortfall in the expected EMS Tax Assessment proceeds due to any adjustment for extraordinary vacancy shall be supplemented by any legally available funds and shall not be paid for by proceeds or funds derived from EMS Tax Assessments.

**SECTION 11. AUTHORIZATION OF PUBLIC HEARING.** There is hereby established a public hearing to 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, at which time the Board will receive and consider any comments on the EMS Tax Assessment from the public and affected property owners and consider imposing EMS Tax Assessments and collecting such charges on the same bill as ad valorem taxes.



**SECTION 12. NOTICE BY PUBLICATION.** The County Manager shall publish a notice of the public hearing authorized by Section 11 hereof in the manner and time provided in Section 78-79 of the Ordinance. The notice shall be published no later than August 20, 2025, in substantially the form attached hereto as Appendix D.

**SECTION 13. NOTICE BY MAIL.** Pursuant to section 200.069(10)(a), Florida Statutes, and with agreement of the Property Appraiser, the Board elects to combine notice of the public hearing authorized by Section 11 hereof with the truth-in-millage notification required pursuant to section 200.069, Florida Statutes. Such mailed notice shall be in the form required by section 200.069(10)(a), Florida Statutes, and consistent with the Uniform Assessment Collection Act and the Ordinance for the purpose of imposing EMS Tax Assessments for the Fiscal Year beginning October 1, 2025. All first class mailed notices must be mailed no later than August 20, 2025.

**SECTION 14. METHOD OF COLLECTION.** It is hereby declared that the EMS Tax Assessments shall be collected and enforced pursuant to the Uniform Assessment Collection Act as provided in Section 78-106 of the Ordinance for the Fiscal Year beginning October 1, 2025; provided, however, that any EMS Tax Assessments that are 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.

**SECTION 15. APPLICATION OF TAX ASSESSMENT PROCEEDS.** Proceeds derived by the County from the EMS Tax Assessment will be utilized 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 16. EFFECTIVE DATE.** This Amended and Restated Initial Rate Resolution shall take effect immediately upon its passage and adoption.

**PASSED, ADOPTED AND APPROVED THIS 23<sup>rd</sup> day of June, 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 CONTENT:

By: \_\_\_\_\_  
Nicolle Shalley, County Attorney

**APPENDIX A**  
**IMPROVEMENT CODES**

## IMPROVEMENT CODES

Building Use	Category
0000 - VACANT RESIDENTIAL	No Charge
0100 - SINGLE FAMILY HOMES	Residential
0101 - SINGLE FAMILY HOMES	Residential
0102 - MH/HSE	Residential
0103 - SINGLE FAMILY MODULAR	Residential
0104 - EXTENSION OF PRIMARY RESIDENCE	Residential
0105 - BARNDOMINIUM	Residential
0120 - CEDAR KEY - SINGLE FAMILY (DOW	Residential
0125 - SF OLD CK STILT	Residential
0130 - CEDAR KEY - SINGLE FAMILY	Residential
0135 - CEDAR KEY - SINGLE FAMILY (STI	Residential
0140 - OLD CODE - NOT USED	Undetermined - requires fieldwork
0199 - SINGLE FAM RES	Residential
0200 - MOBILE HOME	Residential
0201 - SINGLE FAMILY HOMES	Residential
0202 - MH - ADU Accessory Dwelling Unit	Residential
0211 - MOBILE HOME NOT LANDOWNERS	Residential
0220 - CEDAR KEY - MOBILE HOME	Residential
0299 - MOBILE FAMILY	Residential
0400 - CONDO	Residential
0800 - MULTI-FAMILY	Residential
0801 - MULTI-FAM CEDAR KEY	Residential
0802 - MULTI-FAM CEDAR KEY	Residential
0820 - RES DUPLEX	Residential
0830 - RES TRIPLEX	Residential
0840 - RES QUADPLEX	Residential
1000 - VACANT COMMERCIAL	No Charge
1100 - STORE (RETAIL SALES)	Commercial
1101 - STORE (RETAIL-MIN)	Commercial
1102 - Drug Store	Commercial
1103 - FLEA MARKET	Commercial
1104 - SMALL DISCOUNT STORE	Commercial
1105 - LARGE DISCOUNT STORE	Commercial
1106 - STORE (RETAIL-METAL)	Commercial
1107 - LAUNDRY/DRY CLEANING	Commercial
1108 - OPEN MARKET	Commercial
1200 - MIXED USE-COMM/RESID	Commercial
1201 - CEDAR KEY - MIXED USE	Commercial
1202 - CEDAR KEY - MIXED USE	Commercial
1300 - STORE (DEPARTMENT)	Commercial

<b>Building Use</b>	<b>Category</b>
1400 - STORE (CONVENIENCE)	Commercial
1401 - STORE (SUPERMARKET)	Commercial
1402 - SUPERMARKET	Commercial
1500 - STORE (SHOPPING CENTER)	Commercial
1600 - STORE (COMMUNITY SHOP)	Commercial
1601 - STRIP SHOPING/OFFICE	Commercial
1700 - OFFICE	Commercial
1701 - OFFICE (DAYCARE)	Commercial
1800 - OFFICE (MULTI-STORY)	Commercial
1900 - OFFICE (MEDICAL)	Commercial
2001 - TRANSP TERMINAL	Industrial/Warehouse
2100 - RESTAURANT	Commercial
2200 - RESTAURANT (FAST FOOD)	Commercial
2300 - BANK (FINANCIAL INSTIT)	Commercial
2301 - BANK BRANCH	Commercial
2302 - BANK	Commercial
2400 - INSURANCE COMPANY	Commercial
2500 - REPAIR SERV SHOPS	Commercial
2600 - SERVICE STATIONS	Commercial
2700 - VEHICLE SALES	Commercial
2701 - VEHICLE-SALES/REPAIR (METAL)	Industrial/Warehouse
2702 - VEHICLE SERVICE	Commercial
2703 - Vehicle Service	Commercial
3000 - FLORISTS, GREENHOUSE	Commercial
3200 - AUDITORIUMS (ENCLOSED)	Commercial
3201 - ENCLOSED THEATERS	Commercial
3300 - NIGHTCLUBS	Commercial
3400 - BOWLING ALLEY	Commercial
3403 - ENCLOSED ARENAS	Commercial
3599 - RECREATIONAL BUILDING	Commercial
3699 - CAMPS	Commercial
3799 - RACE TRACEDAR KEYS	Commercial
3900 - MOTEL/HOTEL-AA	Commercial
3901 - MOTEL-A	Commercial
3902 - MOTEL-B	Commercial
3903 - MOTEL-L	Commercial
4100 - MANUFACTURING (LIGHT )	Industrial/Warehouse
4102 - MANUFACTURING (HEAVY)	Industrial/Warehouse
4204 - MANUFACTURING (EXCEPT)	Industrial/Warehouse
4300 - LUMBER YARD BLDG.	Industrial/Warehouse
4600 - FOOD PROCESSING	Commercial
4800 - MINI STORAGE (MIN. QLTY.)	Industrial/Warehouse

<b>Building Use</b>	<b>Category</b>
4801 - MINI STORAGE (METAL)	Industrial/Warehouse
4802 - MINI STORAGE (MINI)	Industrial/Warehouse
4810 - WAREHOUSE 1-1000 FT	Industrial/Warehouse
4820 - WAREHOUSE 1000-2000 FT	Industrial/Warehouse
4830 - WAREHOUSE 2000-3000 FT	Industrial/Warehouse
4840 - WAREHOUSE 3000-4000 FT	Industrial/Warehouse
4850 - WAREHOUSE 4000-5000 FT	Industrial/Warehouse
4860 - WAREHOUSE 5000-10000 FT	Industrial/Warehouse
4870 - WAREHOUSE 10000-20000 FT	Industrial/Warehouse
4880 - WAREHOUSE 20000-30000 FT	Industrial/Warehouse
4890 - WAREHOUSE 30000-99000 FT	Industrial/Warehouse
7100 - CHURCH BLDG.	Institutional
7300 - HOSPITAL (PRIVATELY OWNED)	Institutional
7400 - NURSING (ASSISTED LIVING)	Institutional
7699 - MORTUARY	Commercial
7700 - CLUBS, LODGES	Institutional
7800 - NURSING HOME	Institutional
8300 - SCHOOL	Institutional
8500 - HOSPITAL (EXEMPT)	Institutional
8600 - COUNTY	Institutional
8700 - STATE GOVERNMENT	Institutional
8900 - MUNICIPAL	Institutional
9100 - UTILITIES	Industrial/Warehouse
GSGCOM - GSG LEASEHOLD COMMERCIAL	Undetermined - requires fieldwork
GSGIND - GSG LEASEHOLD INDUSTRIAL	Undetermined - requires fieldwork
GSGWAR - GSG LEASEHOLD WAREHOUSE	Undetermined - requires fieldwork
MHPC - MOBILE HOME PARK (COMMERCIAL)	Commercial
MHPK - MOBILE HOME PARK	Residential
RVPK - RV PARK	Commercial
SPC001 - GSG - XFT Special Commercial	Commercial
SPIW001 - GSG - XFT Special Industrial	Industrial/Warehouse
SPR001 - GSG - XFT Special Residential	Residential
SSP001 - GSG - XFT Septic Tanks	Residential
WSP001 - GSG - XFT Well and Septic	Residential

## **APPENDIX B**

### **DOR CODES**

## DOR CODES

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**Property Use**

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0000 - VACANT RESIDENTIAL  
0100 - SINGLE FAMILY IMPROVED  
0199 - SINGLE FAM NOT ASSESSED  
0200 - MOBILE HOME  
0229 - MOBILE HOME NOT ASSESSED  
0299 - MOBILE HOME  
0300 - MULTI-FAMILY  
0400 - CONDOMINIUM  
0500 - CO-OPS  
0600 - RETIREMENT HOMES/NONEXPT  
0700 - MISC RESIDENTIAL  
0800 - MULTI FAMILY 2-9 UNITS  
1000 - VACANT COMMERCIAL  
1100 - STORES 1 STORY  
1106 - Store  
1200 - MIXED USE STORE/OFFICE  
1300 - DEPARTMENT STORES  
1400 - SUPERMARKETS  
1500 - REGIONAL SHOPPING CTRS  
1600 - COMMUNITY SHOPPING CTR  
1700 - OFFICE NON-PROF 1 STORY  
1701 - DAYCARE  
1800 - OFFICE NON-PROF 2+ STORY  
1900 - PROFFESIONAL SERVICES  
2000 - AIR/MARINE/BUS TERMINALS  
2100 - RESTAURANTS/CAFETERIAS  
2200 - DRIVE-IN RESTAURANT  
2300 - BANK/S & L/MORTGAGE/CREDIT  
2400 - INSURANCE COMPANY OFFICE  
2500 - REPAIRS SVC TV/LAUNDRIES  
2600 - SERVICE STATIONS  
2700 - AUTO SALES/SERVICE/RENTAL  
2701 - AUTO SALES  
2800 - MOBILE HOME PARKS/PK LOTS  
2801 - RV LOT  
2802 - RV/MH PARK  
2900 - WHOLESALE/PRODUCE OUTLETS  
3000 - FLORIST/GREENHOUSE  
3100 - OPEN STADIUMS  
3200 - THEATER/AUDITORIUM (ENCL)



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**Property Use**

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3300 - NIGHTCLUB/BAR/LOUNGE  
3400 - BOWLING/SKATING/POOL HALL  
3500 - TOURIST ATTRACTION  
3600 - CAMPS  
3700 - RACE TRACK; HORSE/DOG/AUTO  
3800 - GOLF COURSE/DRIVING RANGE  
3900 - HOTELS/MOTELS  
4000 - VACANT INDUSTRIAL  
4100 - LT MFG/SM MACH SHOP/PRINT  
4200 - HEAVY IND/EQUIP MFG/MACH  
4300 - LUMBER YARD/SAWMILL  
4400 - PACK PLANT (FRUIT/MEAT)  
4500 - CANNERIES/DISTILLERIES  
4600 - FOOD PROCESSING/BAKERIES  
4700 - CEMENT PLANTS  
4800 - WAREHOUSING  
4900 - OPEN STORAGE  
5000 - IMPROVED AGRICULTURAL  
5100 - VEGETABLE CROPS  
5200 - BI-ANNUAL ROW CROPS  
5300 - ROW CROPS  
5400 - TIMBERLAND SITE 90+  
5500 - TIMBERLAND SITE 80-89  
5505 - TIMBERLAND  
5600 - TIMBERLAND SITE 70-79  
5700 - TIMBERLAND SITE 60-69  
5800 - TIMBERLAND SITE 50-59  
5900 - TIMBERLAND NOT CLASSIFIED  
5920 - TIMBERLAND  
6000 - IMPROVED PASTURE LAND  
6100 - SEMI-IMPROVED LAND  
6200 - NATIVE LAND  
6300 - WASTE LAND  
6400 - GRAZING LAND CLASS V  
6500 - GRAZING LAND CLASS VI  
6600 - CITRUS  
6700 - POULTRY/BEEES/FISH/RABBIT  
6800 - DAIRY, HOG & CATTLE FEED  
6900 - ORNAMENTALS, MISC AG  
6910 - MISCELLANEOUS AG  
6920 - MISCELLANEOUS AG  
6930 - MISCELLANEOUS AG

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**Property Use**

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7000 - VACANT INSTITUTIONAL	
7100 - CHURCHES	
7101 - PARSONAGE	
7200 - PRIVATE SCHOOLS & COLLEGE	
7300 - PRIVATE OWNED HOSPITALS	
7400 - HOMES FOR THE AGED	
7500 - ORPHANAGES	
7600 - MORTUARIES/CEMETERIES	
7700 - CLUBS, LODGES, UNION HALLS	
7800 - SANITARIUMS, CONVALES, REST	
7900 - CULTURAL ORG, FACILITIES	
8000 - UNDEFINED	
8100 - MILITARY	
8200 - GOVT	
FOREST/PARKS/RECREATIONAL	
8300 - PUBLIC COUNTY SCHOOLS	
8400 - COLLEGES	
8500 - HOSPITALS	
8600 - COUNTY	
8700 - STATE	
8800 - FEDERAL	
8900 - MUNICIPAL NOT PARKS	
9000 - LEASEHOLD GOVT OWNED	
9100 - UTILITIES, GAS/ELEC/TELEP	
9200 - MINING, PETROLEUM, GAS	
9300 - SUBSURFACE RIGHTS	No Charge
9400 - RIGHT-OF-WAY	No Charge
9500 - RIVERS & LAKES, SUBMERGED	No Charge
9600 - SEWAGE DISP, BORROW PITS	No Charge
9700 - OUTDOOR REC OR PARK	
9800 - CENTRALLY ASSESSED	No Charge
9900 - ACREAGE NON AGRICULTURAL	

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## **APPENDIX C**

### **FIXED PROPERTY USE CODES**

## FIXED PROPERTY USE CODES

Fixed Property Use	Description	Category Assigned
000	FIXED PROP USE UNDETERMINED	NON-SPECIFIC
100	UNKNOWN OTHER	NON-SPECIFIC
110	FIXED USE RECREATION, OTHER	COMMERCIAL
120	VARIABLE USE AMUSEMENT/RECREATION	COMMERCIAL
123	ARENA/STADIUM	COMMERCIAL
130	PLACES OF WORSHIP,CHURCH,FUNERAL PARLOR	INSTITUTIONAL
131	CHURCH/CHAPEL	INSTITUTIONAL
140	CLUBS, OTHER	COMMERCIAL
150	PUBLIC, GOVT, OTHER	INSTITUTIONAL
151	LIBRARY	INSTITUTIONAL
155	COURT ROOM	INSTITUTIONAL
160	EATING/DRINKING PLACES	COMMERCIAL
161	RESTAURANT	COMMERCIAL
162	NIGHTCLUB	COMMERCIAL
210	SCHOOLS NON-ADULT OTHER	INSTITUTIONAL
211	PRE-SCHOOL	INSTITUTIONAL
213	ELEMENTARY SCHOOL	INSTITUTIONAL
215	HIGH SCHOOL/JR HIGH/MIDDLE SCHOOL	INSTITUTIONAL
241	COLLEGE/UNIVERSITY	INSTITUTIONAL
254	DAY CARE-IN COMMERCIAL PROPERTY	COMMERCIAL
300	HEALTHCARE/DETENTION OTHER	INSTITUTIONAL
311	CARE OF THE AGED/NURSING STAFF	INSTITUTIONAL
321	MENTAL RETARDATION/DEVELOPMENT DISABILITY FACILITY	INSTITUTIONAL
331	HOSPITAL-MEDICAL/PSYCHIATRIC	INSTITUTIONAL
340	CLINICS, OTHER	INSTITUTIONAL
341	CLINIC, CLINIC-TYPE INFIRMARY	INSTITUTIONAL
342	DOCTOR/DENTIST/SURGEONS OFFICE	COMMERCIAL
361	JAIL/PRISON - NOT JUVENILE	INSTITUTIONAL
365	POLICE STATION	INSTITUTIONAL
400	RESIDENTIAL OTHER	RESIDENTIAL
419	ONE- AND TWO-FAMILY DWELLING	RESIDENTIAL
429	MULTI-FAMILY DWELLINGS	RESIDENTIAL
439	ROOMING, BOARDING, RESIDENTIAL HOTELS	COMMERCIAL
449	HOTELS, MOTELS, INNS, LODGES	COMMERCIAL
459	RESIDENTIAL BOARD AND CARE	INSTITUTIONAL
460	DORMITORIES OTHER	INSTITUTIONAL
500	MERCANTILE PROPERTIES OTHER	COMMERCIAL
511	CONVENIENCE STORE	COMMERCIAL
519	FOOD, BEVERAGE SALES, GROCERY STORE	COMMERCIAL
529	TEXTILE, WEARING APPAREL SALES	COMMERCIAL
539	HOUSEHOLD GOODS SALES, REPAIRS	COMMERCIAL
549	SPECIALTY SHOPS	COMMERCIAL

Fixed Property Use	Description	Category Assigned
557	BARBER, BEAUTY SHOP, PERSONAL SERVICES	COMMERCIAL
564	SELF-SERVICE LAUNDRY/DRY CLEANING	COMMERCIAL
571	SERVICE STATION	COMMERCIAL
580	GENERAL ITEM STORES, OTHER	COMMERCIAL
581	DEPARTMENT STORE	COMMERCIAL
592	BANK W/FIRST STORY BANKING FACILITY	COMMERCIAL
596	POST OFFICE OR MAILING FORMS	INSTITUTIONAL
599	BUSINESS OFFICES	COMMERCIAL
600	BASIC INDUSTRY, UTILITY, DEFENSE OTHER	INDUSTRIAL/WAREHOUSE
640	UTILITY, ENERGY DISTRIBUTION CNTR OTHER	INDUSTRIAL/WAREHOUSE
642	ELECTRIC TRANSMISSION DISTIB. SYSTEM	INDUSTRIAL/WAREHOUSE
647	WATER UTILITY	INDUSTRIAL/WAREHOUSE
655	CROPS, ORCHARDS	VACANT LAND
659	LIVESTOCK PRODUCTION	VACANT LAND
669	FOREST, TIMBERLAND	VACANT LAND
679	MINING, QUARRYING/NATURAL RAW MATERIALS	INDUSTRIAL/WAREHOUSE
700	MANUFACTURING PROPERTY, PROCESSING	INDUSTRIAL/WAREHOUSE
808	SHED	NON-SPECIFIC
880	VEHICLE STORAGE; OTHER	INDUSTRIAL/WAREHOUSE
888	FIRE STATIONS	INSTITUTIONAL
900	OUTSIDE, SPECIAL PROPERTIES; OTHER	NON-SPECIFIC
919	DUMP SANITARY LANDFILL	NON-SPECIFIC
921	BRIDGE, TRESTLE	NON-SPECIFIC
931	OPEN LAND, FIELD	VACANT LAND
935	CAMPSITE WITH UTILITIES	COMMERCIAL
936	VACANT LOT	VACANT LAND
938	GRADED AND CARED FOR PLOTS OF LAND	VACANT LAND
940	WATER AREAS, OTHER	NON-SPECIFIC
941	IN OPEN SEA, TIDAL WATERS	NON-SPECIFIC
946	LAKE/RIVER/STREAM	NON-SPECIFIC
951	RAILROAD RIGHT OF WAY	NON-SPECIFIC
960	STREET, OTHER	NON-SPECIFIC
961	DIVIDED HIGHWAY, HIGHWAY	NON-SPECIFIC
962	PAVED PUBLIC STREET, RESIDENTIAL	NON-SPECIFIC
963	PAVED PRIVATE STREET, COMMERCIAL	NON-SPECIFIC
965	UNCOVERED PARKING AREA	NON-SPECIFIC
972	AIRCRAFT RUNWAY	COMMERCIAL
974	AIRCRAFT LOADING AREA	COMMERCIAL
981	CONSTRUCTION SITE	NON-SPECIFIC
NNN	NONE	NON-SPECIFIC
UUU	UNDETERMINED	NON-SPECIFIC

## **APPENDIX D**

### **FORM OF NOTICE TO BE PUBLISHED**

To Be Published by August 20, 2025

**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.

**EMS TAX ASSESSMENTS**

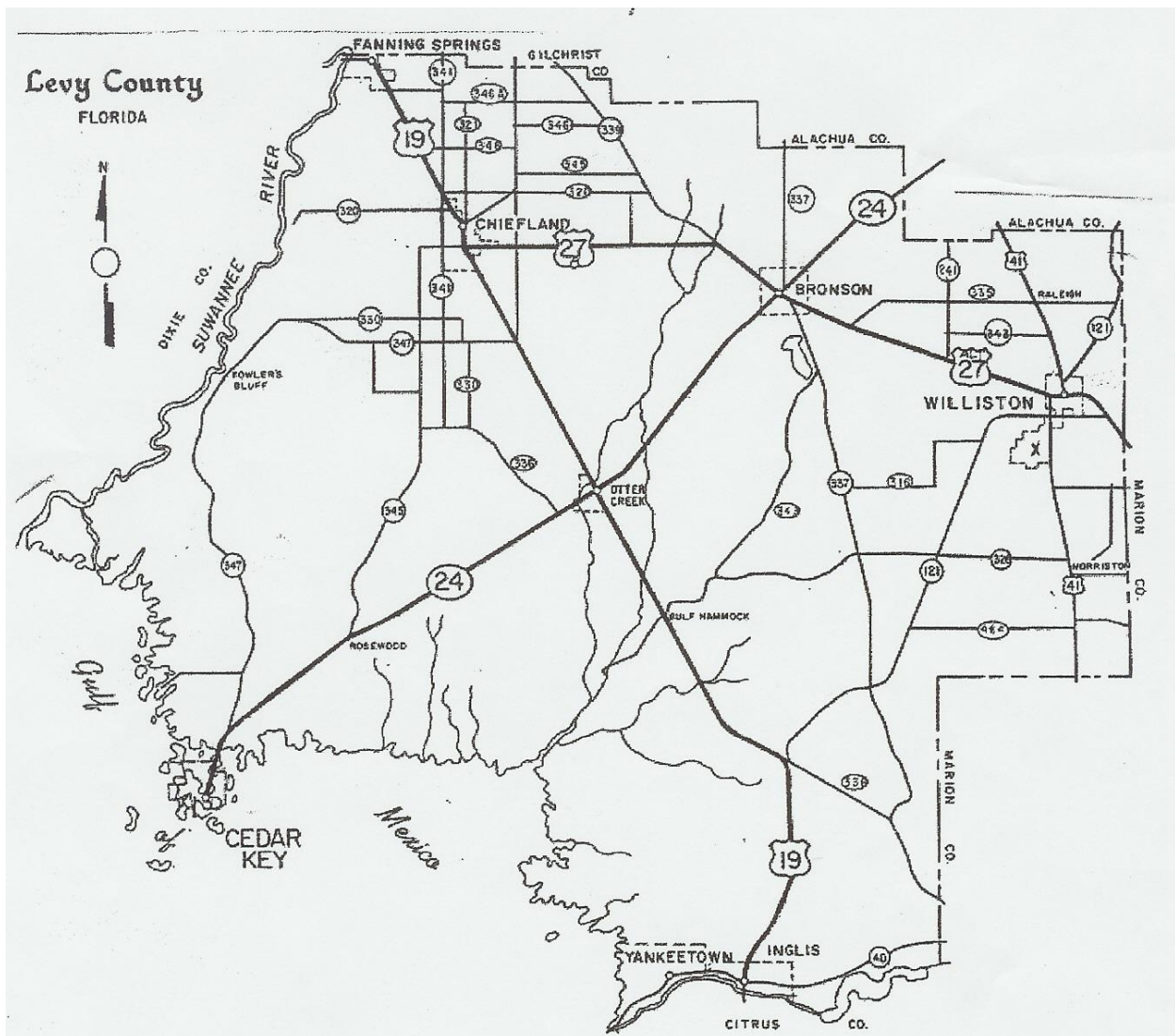
<b>Residential Property Use Category</b>	<b>Rate Per Dwelling Unit</b>
Residential	\$339.00
<b>Non-Residential Property Use Categories</b>	<b>Rate Per Square Foot</b>
Commercial	\$0.22
Institutional	\$0.37
Industrial/Warehouse	\$0.02

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.





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