
LEVY COUNTY BOARD OF COUNTY COMMISSIONERS

**AMENDED AND RESTATED
INITIAL ASSESSMENT RESOLUTION
FOR SOLID WASTE DISPOSAL
RESOLUTION NO. 2025-36**

ADOPTED JUNE 23, 2025

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RESOLUTION NO. 2025-36

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 AUTHORITY, PURPOSE, AND DEFINITIONS; PROVIDING LEGISLATIVE FINDINGS; DESCRIBING THE METHOD OF ASSESSING THE SOLID WASTE COST AGAINST RESIDENTIAL PROPERTY LOCATED WITHIN LEVY COUNTY, FLORIDA; DETERMINING THE SOLID WASTE COST AND THE ESTIMATED SOLID WASTE SERVICE ASSESSMENTS FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2025; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; PROVIDING A VACANCY ADJUSTMENT; PROVIDING FOR COLLECTION AND APPLICATION OF ASSESSMENT PROCEEDS; AND PROVIDING AN EFFECTIVE DATE.

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. 2004-03, as codified in Article I, Chapter 78 of the Levy County Code of Ordinances (the "Ordinance"), Article VIII, Section 1, Florida Constitution, sections 125.01 and 125.66, Florida Statutes, and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS.

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

for future ease of reference and consistency, this Resolution will also amend and restate the Initial Assessment 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 Amended and Restated Initial Assessment Resolution, the following terms shall have the following meanings, unless the context hereof otherwise requires:

"Biohazardous Waste" means any Solid Waste which may present a threat of infection to humans. The term includes, but is not limited to, non-liquid human tissue and body parts, laboratory and veterinary waste which contains human disease-causing agents, used disposable sharps, human blood, and human blood products and body fluids, and other materials which represent a significant risk of infection to persons outside of the generating facility.

"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.

"Bulk Trash" means any non-vegetative large items of various types which cannot be cut for placement in a garbage container. Bulk Trash shall not include White Goods, automobiles and automotive components, internal combustion engines, or Construction

Debris. Bulk Trash shall include carpeting of any diameter if folded, tied and rolled or bundled and cut in lengths of six (6) feet or less.

"Construction Debris" means materials generally not water soluble and nonhazardous in nature, including, but not limited to, steel, glass, brick, concrete, or roofing material, pipe, gypsum wallboard, and lumber. Construction Debris shall include materials from the construction or destruction of a structure as part of a construction or demolition project, and including rocks, soils, stumps, and other vegetative matter which normally results from land clearing or land development operations for a construction or home improvement project.

"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.

"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 for residential purposes.

"Garbage" means every refuse accumulation of animal, fruit, vegetable, or organic matter that attends the preparation, use, cooking and dealing in, or storage of, meats, fish, fowl, fruit or vegetables, and decay, putrefaction and the generation of noxious or offensive gases or odors, or which, during or after decay, may serve as breeding or feeding material for flies or other germ carrying insects.

"Hazardous Waste" means Solid Waste, or a combination of Solid Wastes, which, because of its quantity, concentration, or physical, chemical, or infectious characteristics,

may cause, or significantly contribute to, an increase in mortality or an increase in serious irreversible or incapacitating reversible illness or may pose a substantial present or potential hazard to human health or the environment when improperly transported, disposed of, stored, treated, or otherwise managed.

"Improved Property" means all property within the County on which a Building or other improvements have been placed or constructed, which improvements result in such property generating Solid Waste or being capable of generating Solid Waste.

"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.

"Prohibited Waste" means any Hazardous Waste, Biohazardous Waste, or Special Waste.

"Recovered Materials" means those materials which are capable of being recycled and which would otherwise be processed or disposed of as Solid Waste such as:

- (a) newspapers, including the normal percentage of rotogravure and colored sections, but not including phone books, magazines, and any paper other than newspaper;
- (b) aluminum beverage cans, commingled with ferrous food containers;
- (c) high density polyethylene plastics ("HDPE") commingled with polyethylene terephthalate plastics ("PET");
- (d) clear glass;
- (e) brown glass; and
- (f) green glass.

Recovered Materials shall not include Prohibited Waste, white office paper, aerosol cans, pharmaceutical glass containers, medical waste containers, pesticide containers or containers originally containing Prohibited Waste.

"Residential Property" means all Improved Property that contains a Dwelling Unit, as designated in the Improvement Codes.

"Solid Waste" includes Garbage, Yard Trash, Bulk Trash, White Goods, or other discarded material resulting from normal housekeeping activities, and shall exclude Prohibited Waste and Construction Debris.

"Solid Waste Assessment Roll" means the Assessment Roll as defined in the Ordinance relating to the Solid Waste Service Assessments.

"Solid Waste Cost" means the Service Cost, as defined in the Ordinance, which is the amount necessary to fund the County's disposal of Solid Waste and the recycling activities of Recovered Materials that are allocable to Residential Property during a Fiscal Year and shall include, but not be limited to: (A) the cost, whether direct or indirect, of all services, programs or facilities, including long term care and monitoring, provided by the County, or through contractual arrangements with the County relating to Solid Waste management and disposal activities; (B) the cost of any indemnity or surety bonds and premiums for insurance; (C) the cost of salaries, volunteer pay, workers' compensation insurance, or other employment benefits; (D) the cost of computer services, data processing, and communications; (E) the cost of training, travel and per diem; (F) the recovery of unpaid or delinquent fees or charges advanced by the County and due for Solid Waste management and disposal services, programs or facilities allocable to specific parcels; (G) the cost of engineering, financial, legal or other professional services; (H) all

costs associated with the structure, implementation, collection, and enforcement of the Solid Waste Service Assessments or a prior year's assessment for a comparable service, facility or program, including any service charges of the Tax Collector or Property Appraiser; (I) all other costs and expenses necessary or incidental to the acquisition, provision, or delivery of the services, programs or facilities funded by the Solid Waste Service Assessment, and such other expenses as may be necessary or incidental to any related financing authorized by the Board; (J) a reasonable amount for contingency and anticipated delinquencies and uncollectible Solid Waste Service Assessments; and (K) reimbursement to the County or any other Person for any monies advanced for any costs incurred by the County or such Person in connection with any of the foregoing items of Solid Waste Cost.

"Solid Waste Service Assessment" means a Service Assessment, as defined in the Ordinance, lawfully imposed by the Board against Residential Property to fund all or any portion of the cost of the provision of Solid Waste and Recovered Materials disposal services, facilities, and programs providing a special benefit to property as a consequence of possessing a logical relationship to the value, use, or characteristics of the Residential Property.

"Special Waste" means Solid Waste that requires special handling and management, including, but not limited to, asbestos, whole tires, used tires, used oil, lead-acid batteries, and Biohazardous Wastes and shall include items that exceed any size limitations for Yard Trash and Bulk Trash.

"White Goods" means discarded refrigerators, washing machines, dryers, ranges, water heaters, freezers, air conditioning units, and other similar large appliances.

"Yard Trash" means vegetative matter resulting from normal yard and landscaping maintenance and shall include materials such as tree and shrub trimmings, grass clippings, palm fronds or small tree branches that shall not exceed four feet in length and four inches in diameter.

SECTION 3. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT. It is hereby ascertained, determined, and declared that the provision of Solid Waste and Recovered Materials disposal services, facilities, and programs funded by the Solid Waste Cost provides a special benefit to the Residential Property based upon the following legislative determinations and based up that certain report entitled "Levy County, Florida Residential Solid Waste Assessment Program" dated as of May 2025 and prepared by Accenture Infrastructure and Capital Projects Consulting, LLC., which report is hereby incorporated herein by reference.

General

(A) Upon the adoption of this Amended and Restated Initial Assessment Resolution determining the Solid Waste Cost and identifying the Residential Property to be included in the Assessment Roll, the legislative determinations of special benefit ascertained and declared in Section 78-3 of the Ordinance are hereby ratified and confirmed.

(B) Pursuant to section 403.706(1), Florida Statutes, the general responsibility and authority to provide for the operation of solid waste disposal facilities to meet the needs of all incorporated and unincorporated areas of the County has been legislatively granted and preempted to the County. Accordingly, the Solid Waste Service Assessment for Solid Waste and Recovered Materials disposal services, facilities, and programs will be

imposed throughout the County, including all unincorporated areas and all incorporated municipal areas.

(C) It is fair and reasonable to use the Improvement Codes and DOR Codes to apportion the Solid Waste Cost among parcels of Residential Property located within the County 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 existence of Residential Property within the County, and (2) the Tax Roll database is maintained by the Property Appraiser and is consistent with the coding of parcel designations on the Tax Roll which compatibility permits the development of an Assessment Roll in conformity with the requirements of the Uniform Assessment Collection Act.

(D) The imposition of a recurring annual Solid Waste Service Assessment is an alternative, equitable and efficient method to fairly and reasonably apportion and recover the Solid Waste Cost experienced by the County among the parcels of Residential Property within the County.

Special Benefit

(E) Solid Waste and Recovered Materials disposal services, facilities, and programs furnished by the County possess a logical relationship to the use and enjoyment of Residential Property by providing: (1) Solid Waste and Recovered Materials disposal services, facilities, and programs to the Owners and occupants of Residential Property for proper, safe, and cost effective disposal of these materials generated on such property, (2) better service to Owners and tenants, (3) the enhancement of environmentally responsible use and enjoyment of Residential Property, and (4) the protection of property values and

the health and safety of the Owners and occupants of Residential Property resulting from the uniform delivery and availability of such services, facilities, and programs.

(F) The provision of comprehensive Solid Waste and Recovered Materials disposal services, facilities, and programs furnished by or through the County to Residential Property enhances and strengthens the relationship of such services and programs to the use and enjoyment of Residential Property within the County.

Apportionment

(G) The existence of a Dwelling Unit on Residential Property results in such property generating Solid Waste and Recovered Materials or being capable of generating such materials, regardless of whether such Residential Property is currently occupied.

(H) The size or value of Residential Property does not determine the scope and cost of Solid Waste and Recovered Materials disposal services to be provided to such property. The use of Solid Waste and Recovered Materials disposal services, facilities, and programs is driven by the existence of a Dwelling Unit and the average occupant population. Each Dwelling Unit of Residential Property produces approximately the same amount of Solid Waste and Recovered Materials on an annual average basis, such that each Dwelling Unit is a reasonable proxy for the amount of Solid Waste and Recovered Materials disposal services, facilities, and programs to be provided by the County.

(I) Apportioning the Solid Waste Cost for Solid Waste and Recovered Materials disposal services provided to Residential Property within the County on a per Dwelling Unit basis is compatible with the use of the Tax Roll data base, is required to avoid cost inefficiency and unnecessary administration, and is a fair and reasonable method of apportioning Solid Waste Cost.

(J) The County also provides Solid Waste and Recovered Materials disposal services, facilities, and programs to non-residential properties within the County, however, due to the varying solid waste generation rates among non-residential property and limitations on available data, the County cannot implement a non-ad valorem assessment program for non-residential properties at this time. Accordingly, non-residential properties will continue to pay the full cost for their Solid Waste and Recovered Materials disposal services, facilities, and programs through the tipping fees collected at the County's landfill and transfer station while Residential Property will no longer be required to pay said tipping fees upon the implementation of this Solid Waste Service Assessment.

(K) 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 impose Solid Waste Service Assessments upon Residential Property that is owned by a governmental entity. However, Residential Property that is owned by federal government mortgage entities, such as the VA and HUD, due to foreclosures 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 be subject to the Solid Waste Service Assessment.

SECTION 4. SOLID WASTE AND RECOVERED MATERIALS DISPOSAL SERVICES.

(A) Upon the imposition of Solid Waste Service Assessments for Solid Waste and Recovered Materials disposal services, facilities, and programs against Residential Property located within the County, the County shall cause Solid Waste and Recovered

Materials disposal services to be provided to such Residential Property. The Solid Waste Cost shall be paid from proceeds of the Solid Waste Service Assessments.

(B) It is hereby ascertained, determined, and declared that each parcel of Residential Property 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 upon such parcel computed in the manner set forth in this Amended and Restated Initial Assessment Resolution.

SECTION 5. DETERMINATION OF SOLID WASTE COST; ESTABLISHMENT OF INITIAL SOLID WASTE SERVICE ASSESSMENTS.

(A) The Solid Waste Cost to be assessed and apportioned among Residential Properties for the Fiscal Year commencing October 1, 2025, is \$3,145,074.00. The approval of this Amended and Restated Initial Assessment Resolution determines the amount of the Solid Waste Cost. The remainder of such Fiscal Year budget Solid Waste and Recovered Materials disposal services, facilities, and programs shall be funded from available County revenue other than Solid Waste Service Assessments.

(B) For the Fiscal Year in which Solid Waste Service Assessments for Solid Waste and Recovered Materials disposal services, facilities, and programs are imposed, the Solid Waste Cost shall be allocated among all parcels of Residential Property within the County, based upon each parcels' classification as Residential Property and the number of Dwelling Units for such parcels. A rate of assessment equal to \$162.00 for each Dwelling Unit for Solid Waste and Recovered Materials disposal services, facilities, and programs is hereby approved for the Fiscal Year commencing October 1, 2025.

(C) The rate of the Solid Waste Service Assessments established in this Amended and Restated Initial Assessment Resolution shall be the rates applied by the County Manager in the preparation of the updated Assessment Roll for the Fiscal Year commencing October 1, 2025, as provided in Section 6 of this Amended and Restated Initial Assessment Resolution.

SECTION 6. SOLID WASTE ASSESSMENT ROLL.

(A) The County Manager is hereby directed to prepare, or cause to be prepared, a preliminary Solid Waste Assessment Roll for the Fiscal Year commencing October 1, 2025, in the manner provided in the Ordinance. The updated Solid Waste Assessment Roll shall include all Tax Parcels of Residential Property within the County. The County Manager shall apportion the estimated Solid Waste Cost to be recovered through Solid Waste Service Assessments in the manner set forth in this Amended and Restated Initial Assessment Resolution.

(B) A copy of the Ordinance, this Amended and Restated Initial Assessment Resolution, documentation related to the estimated amount of the Solid Waste Cost to be recovered through the imposition of Solid Waste Service Assessments, and the updated Solid Waste 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 updated Solid Waste Assessment Roll be in printed form if the amount of the Solid Waste Service 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 foregoing method of determining the Solid Waste Service Assessments for Solid Waste and Recovered

Materials disposal services, facilities, and programs is a fair and reasonable method of apportioning the Solid Waste Cost among parcels of Residential Property.

SECTION 7. 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 Solid Waste Service Assessments from the public and affected property owners and consider reimposing Solid Waste Service Assessments and collecting such assessments on the same bill as ad valorem taxes.

SECTION 8. NOTICE BY PUBLICATION. The County Manager shall publish a notice of the public hearing authorized by Section 7 hereof in the manner and time provided in Section 78-10 of the Ordinance. The notice shall be published no later than August 20, 2025, in substantially the form attached hereto as Appendix B.

SECTION 9. 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 7 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 Solid Waste Service Assessments for the Fiscal Year commencing October 1, 2025. All first class mailed notices must be mailed no later than August 20, 2025.

SECTION 10. METHOD OF COLLECTION. It is hereby declared that the Solid Waste Service Assessments shall be collected and enforced pursuant to the Uniform

Assessment Collection Act as provided in Section 78-21 of the Ordinance for the Fiscal Year commencing October 1, 2025.

SECTION 11. APPLICATION OF ASSESSMENT PROCEEDS. Proceeds derived by the County from Solid Waste Service Assessments shall be used for the provision of Solid Waste and Recovered Materials disposal services, facilities, and programs provided to 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 services, facilities, and programs.

SECTION 12. EFFECTIVE DATE. This Amended and Restated Initial Assessment Resolution shall take effect immediately upon its passage and adoption.

PASSED, ADOPTED AND APPROVED THIS 23rd 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 LEGAL SUFFICIENCY:

By: _____
Nicolle Shalley, County Attorney

APPENDIX A
IMPROVEMENT CODES

IMPROVEMENT CODES FOR RESIDENTIAL PROPERTY

Code	Description
0100	Single Family Homes
0101	Single Family Homes
0102	MH/HSE
0103	Single Family Modular
0120	Cedar Key - Single Family
0130	Cedar Key - Single Family
0135	Cedar Key - Single Family
0199	Single Fam Res
0200	Mobile Home
0201	Single Family Homes
0220	Cedar Key - Mobile Home
0299	Mobile Family

APPENDIX B

FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 20, 2025

**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

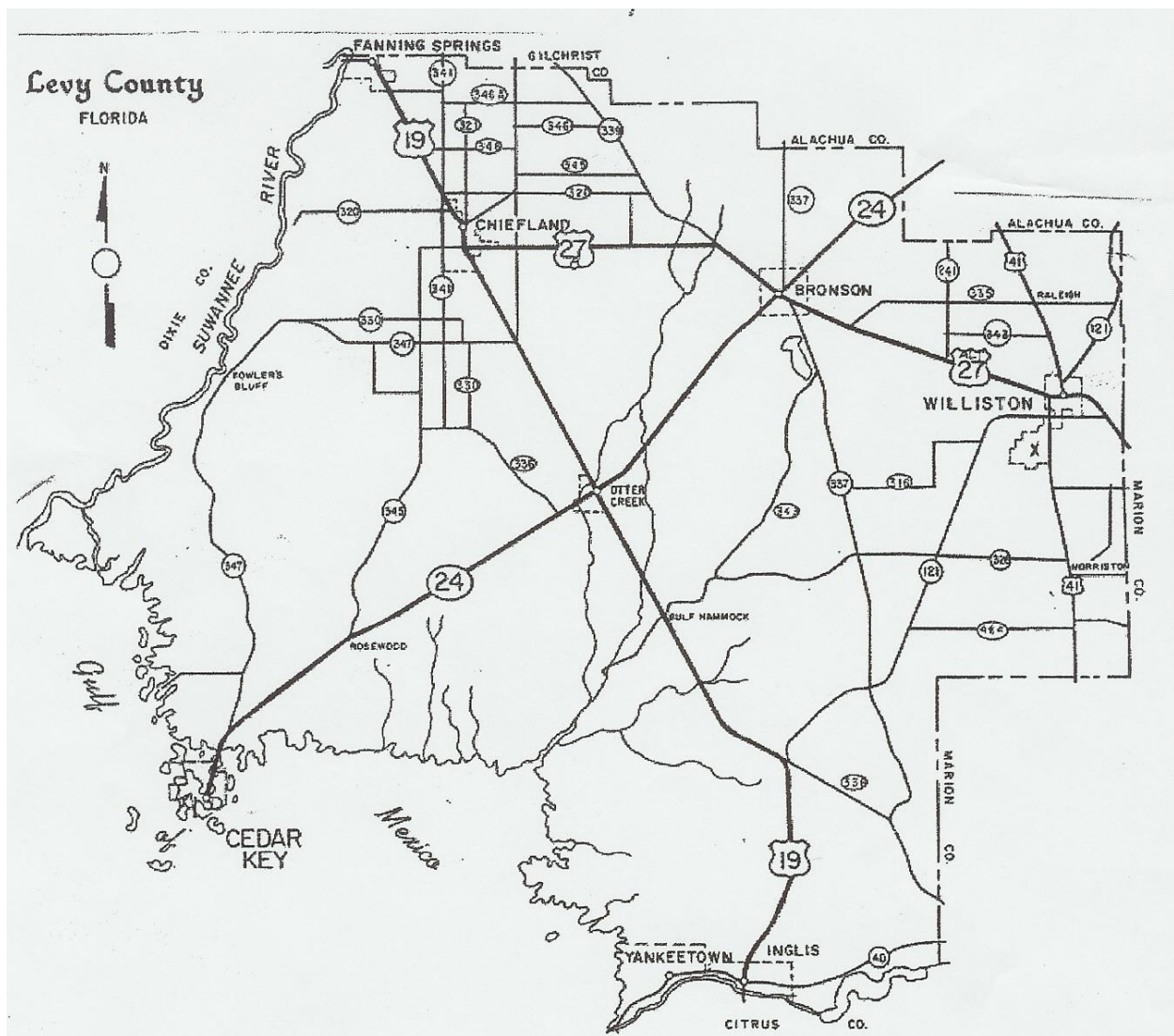
Relay Service at 1-800-955-8770 (Voice) or 1-800-955-8771 (TDD).

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 am. and 5:00 p.m.



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