
LEVY COUNTY BOARD OF COUNTY COMMISSIONERS

**AMENDED AND RESTATED
INITIAL ASSESSMENT RESOLUTION
FOR FIRE PROTECTION SERVICES
RESOLUTION NO. 2025-34**

ADOPTED JUNE 23, 2025

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RESOLUTION NO. 2025-34

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LEVY COUNTY, FLORIDA, RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES, AND PROGRAMS IN THE UNINCORPORATED AREAS OF LEVY COUNTY, FLORIDA; PROVIDING AUTHORITY, PURPOSE AND DEFINITIONS; PROVIDING CERTAIN LEGISLATIVE FINDINGS; CONFIRMING THE LEVY COUNTY MUNICIPAL BENEFIT UNIT FOR FIRE PROTECTION SERVICES; ESTABLISHING THE COST APPORTIONMENT AND PARCEL APPORTIONMENT; ESTABLISHING THE ESTIMATED RATES FOR FIRE PROTECTION ASSESSMENTS FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2025; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; PROVIDING FOR A VACANCY ADJUSTMENT; 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 Fire Protection 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 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 as 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" means the descriptions listed in the Fixed Property Use Codes, the Improvement Codes, and the DOR Codes.

"Commercial Property" means collectively 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 Fire Protection Assessed Cost among all Property Use Categories according to the Demand Percentages established pursuant to the apportionment methodology described in Section 7 of this Amended and Restated Initial Assessment Resolution.

"Demand Percentage" means the percentage of demand for fire protection services, facilities, and programs attributable to each Property Use Category determined by analyzing the historical demand for fire protection services as reflected in Incident Reports under the methodology described in Section 7 of this Amended and Restated Initial Assessment 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 for residential purposes.

"Estimated Fire Protection Assessment Rate Schedule" means that rate schedule specifying the Fire Protection Assessed Cost and the estimated Fire Protection Assessments established in Section 9 of this Amended and Restated Initial Assessment Resolution.

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

"Fire Protection Assessment" means a Service Assessment, as defined in the Ordinance, lawfully imposed by the Board against Assessed Property to fund all or any portion of the cost of the provision of fire protection 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 Assessed Property.

"Fire Protection Assessed Cost" means the Service Cost, as defined in the Ordinance, and hereby more specifically defined as:

(1) the amount determined by the Board to be assessed in any Fiscal Year to fund all or any portion of the cost of the provision of fire protection services, facilities, and programs which provide a special benefit to Assessed Property, and shall include, but not be limited to, the following components: (A) the cost of physical construction, reconstruction or completion of any required facility or improvement; (B) the costs incurred in any required acquisition or purchase; (C) the cost of all labor, materials, machinery, and equipment; (D) the cost of fuel, parts, supplies, maintenance, repairs, and utilities; (E) the cost of computer services, data processing, and communications; (F) the cost of all lands and interest therein, leases, property rights, easements, and franchises of any nature whatsoever; (G) the cost of any indemnity or surety bonds and premiums for insurance; (H) the cost of salaries, volunteer pay, workers' compensation insurance, or other employment benefits; (I) the cost of uniforms, training, travel, and per diem; (J) the cost of construction plans and specifications, surveys and estimates of costs; (K) the cost of engineering, financial, legal, and other professional services; (L) the costs of compliance with any contracts or agreements entered into by the County to provide fire protection services; (M) all costs associated with the structure, implementation, collection, and enforcement of the Fire Protection Assessments, including any service charges of the Tax Collector or

Property Appraiser and amounts necessary to off-set discounts received for early payment of Fire Protection Assessments pursuant to the Uniform Assessment Collection Act or for early payment of Fire Protection Assessments collected pursuant to Section 78-22 of the Ordinance; (N) all other costs and expenses necessary or incidental to the acquisition, provision, or construction of fire protection services, facilities, or programs, and such other expenses as may be necessary or incidental to any related financing authorized by the Board by subsequent resolution; (O) a reasonable amount for contingency and anticipated delinquencies and uncollectible Fire Protection Assessments; and (P) reimbursement to the County or any other Person for any moneys advanced for any costs incurred by the County or such Person in connection with any of the foregoing components of Fire Protection Assessed Cost.

(2) In the event the County also imposes an impact fee upon that part of new growth or development for fire protection services related capital improvements paid by impact fees, the Fire Protection Assessed Cost shall not include costs attributable to capital improvements necessitated by new growth or development that will be paid by such impact fees.

(3) In no event shall the Fire Protection Assessed Cost include any amount attributable to the emergency medical services.

"Fire Protection Assessment Roll" means the Assessment Roll as defined in the Ordinance relating to the Fire Protection Assessments.

"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 Tax Parcel of Government Property that is leased to a private entity for proprietary use.

"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.

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

"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.

"Land" means those Tax Parcels containing unimproved acreage within the County and those Tax Parcels containing improved acreage greater than 5 acres within the County, but excluding submerged lands and rights-of-way.

"Large Land Parcel" means a Tax Parcel containing Land greater than 160 acres.

"Levy County Municipal Service Benefit Unit for Fire Protection Services" or **"MSBU"** means the municipal service benefit unit previously created by the County to include the entire unincorporated area, as recognized and confirmed in Section 3 of this Resolution.

"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 Fire Protection Assessed Cost allocated to each Property Use Category by the Cost Apportionment among the Tax Parcels under the methodology established in Section 8 of this Amended and Restated Initial Assessment Resolution.

"Property Use Categories" mean, collectively, Residential Property, all categories of Non-Residential Property, and Land.

"Recreational Vehicle 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 or tents; 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 specified in Appendix A, Tax Parcels that meet the definition of Mobile Home Park property, 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.

"Small Land Parcel" means a Tax Parcel containing Land up to 160 acres.

"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. CONFIRMATION OF THE LEVY COUNTY MUNICIPAL SERVICE BENEFIT UNIT FOR FIRE PROTECTION SERVICES.

(A) The Levy County Municipal Service Benefit Unit for Fire Protection Services is hereby acknowledged and confirmed to include the entire unincorporated area of the County.

(B) The Levy County Municipal Service Benefit Unit for Fire Protection Services exists to fund the provision of fire protection services, facilities and programs, which services, facilities and programs provide a special benefit to all Assessed Property within the Levy County Municipal Service Benefit Unit for Fire Protection Services.

SECTION 4. PROVISION AND FUNDING OF FIRE PROTECTION SERVICES.

(A) Upon the reimposition of a Fire Protection Assessment for fire protection services, facilities, and programs against Assessed Property located within the Levy County Municipal Service Benefit Unit for Fire Protection Services, the County shall provide fire protection services to such Assessed Property. All or a portion of the cost to provide such fire protection services, facilities, and programs shall be funded from proceeds of the Fire Protection Assessment. The remaining cost, if any, required to provide fire protection services, facilities, and programs shall be funded by available County revenues other than Fire Protection Assessment proceeds.

(B) It is hereby ascertained, determined, and declared that each parcel of Assessed Property located within the Levy County Municipal Service Benefit Unit for Fire Protection Services will be benefitted by the County's provision of fire protection services, facilities, and programs in an amount not less than the Fire Protection Assessment imposed against such parcel, computed in the manner set forth in this Amended and Restated Initial Assessment Resolution.

SECTION 5. IMPOSITION AND COMPUTATION OF FIRE PROTECTION ASSESSMENTS. Unless otherwise exempted as provided herein, Fire Protection Assessments shall be imposed against all Tax Parcels within the Property Use Categories. Fire Protection Assessments shall be computed in the manner set forth in this Amended and Restated Initial Assessment Resolution.

SECTION 6. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT. It is hereby ascertained, determined, and declared that the provision of fire protection services, facilities, and programs funded by the Fire Protection

Assessed Cost provides a special benefit to the Assessed Property based upon the following legislative determinations and based upon that certain report entitled "Levy County Fire Assessment Program," May 2025, 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 Fire Protection Assessed Cost and identifying the Assessed Property to be included in the Assessment Roll, the legislative determinations ascertained and declared in Section 78-3 of the Ordinance are hereby ratified and confirmed.

(B) Fire protection services, facilities, and programs possess a logical relationship to the use and enjoyment of property by: (1) protecting the value of the improvements, structures, and Land through the provision of available fire protection services; (2) protecting the life and safety of intended occupants in the use and enjoyment of property; (3) stabilizing or lowering the cost of fire insurance by the presence of a professional and comprehensive fire protection program within the County; (4) containing the spread of fire incidents occurring on Land with the potential to spread and endanger property and property features; and (5) managing the burden put on the County's fire protection services, facilities, and program from fires occurring on Land.

(C) The availability and provision of comprehensive fire protection 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 MSBU.

(D) It is fair and reasonable to use the Improvement Codes and the 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, Building Area for improved property within the County, and acreage for Land, and (2) the Tax Roll database employing the use of such property use codes is maintained by the Property Appraiser and is thus consistent with parcel designations on the Tax Roll. This compatibility permits the development of an 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 on the DOR Code, and (2) the Improvement Codes represent records maintained by the Property Appraiser with the most information relative to Building Area regardless of property use.

cost apportionment

(F) Apportioning the Fire Protection Assessed Cost among classifications of property based upon historical demand for fire protection services is fair and reasonable method of Cost Apportionment because it reflects the property uses' potential fire risk based upon Building use and is a reasonable proxy for the amount of fire flow, fire fighters, quantity and size of apparatus, and other special fire-fighting equipment that must be available in accordance with the County's standards and practices.

(G) It is fair and reasonable and consistent with the decision from the Florida Supreme Court in the case of City of North Lauderdale v. SMM Properties, Inc., 825 So. 2d 343 (Fla. 2002), to exclude from the Fire Protection Assessed Cost amounts determined to fund any emergency medical services costs.

(H) Apportioning the Fire Protection Assessed Cost among classifications of improved property based upon historical demand for fire protection services, but not emergency medical services, is fair and reasonable and proportional to the special benefit received, and will ensure that no property is assessed an amount greater than the special benefit received.

(I) The Incident Reports are the most reliable data available to determine the potential demand for fire protection services from property use and to determine the benefit to property use resulting from the availability of fire protection services to protect and serve Buildings and Land located within Assessed Property and their intended occupants. There exist sufficient Incident Reports that document the historical demand for fire protection services from Assessed Property within the Property Use Categories. The Demand Percentage that has been determined for each Property Use Category by an examination of such Incident Reports is consistent with the experience of the County. Therefore, the use of Demand Percentages that were determined by an examination of Incident Reports is a fair and reasonable method to apportion the Fire Protection Assessed Cost among the Property Use Categories.

(J) The County's budget is sized based upon its ability to provide service to Tax Parcels within the MSBU. The level of services required to meet anticipated demand for fire protection services and the corresponding annual fire protection budget required to fund fire protection 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 Incident Reports documenting fire protection services provided to non-specific property uses.

Residential Parcel Apportionment

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

(L) Apportioning the Fire Protection Assessed Cost for fire protection 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.

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

Non-Residential Parcel Apportionment

(N) The assessment of Non-Residential Property by actual square footage is fair and reasonable for the purpose of Parcel Apportionment because the demand for fire protection service, fire flow, fire fighters, quantity and size of apparatus, and other special fire-fighting equipment is determined and measured by the square footage of structures and improvements within benefited parcels.

(O) The greater the Building Area, the greater the potential for a large fire and the greater amount of fire-fighting resources that must be available in the event of a fire in a structure of that Building's size. Therefore, it is fair and reasonable to use Building Area as a proxy for determining the Tax Parcel's Fire Protection Assessment.

(P) Section 125.0168, Florida Statutes, mandates that the County treat Recreational Vehicle Park property as Commercial Property for non-ad valorem special assessments levied by the County. Thus, it is fair and reasonable to treat each space within Recreational Vehicle Park property as a Building of Commercial Property and assign the square footage of 191 square feet, the average size of a recreational vehicle according to the Florida Association of RV Parks and Campgrounds.

(Q) 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 MSBU has a Building Area of 720 square feet. Given that the actual Building Area for these mobile homes within the MSBU 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.

Land Parcel Apportionment

(R) Because much of the County maintains a rural character, fires on Land place a recognized and measurable demand on the fire protection services of the County. Accordingly, it is fair and reasonable to apportion the Fire Protection Assessed Cost to such property based on such property's Demand Percentage. However, the suppression of fire on improved Land below a certain size primarily benefits the Buildings within the improved property by the containment of the spread of the fire to the nearby Building. Accordingly, it is fair and reasonable not to apportion any of the Fire Protection Assessed Cost to the first five (5) acres of improved Land.

(S) The separation of Land parcels into acreage classifications is fair and reasonable for the purposes of Parcel Apportionment because: (i) the absence of a need for precise land acreage data within the ad valorem tax records maintained by the Property Appraiser undermines the use of actual Land acreage as a basis for Parcel Apportionment; (ii) the administrative expense and complexity of an on-site inspection to determine the actual acreage associated with each Tax Parcel assessed is impractical; (iii) the demand for fire protection availability is not precisely determined or measured by the Land Acreage of a Tax Parcel; and (iv) the classification of Land parcels within acreage ranges is a fair and reasonable method to classify benefited parcels and to apportion costs among benefited Land parcels that create similar demand for the availability of fire protection services.

(T) It is fair and reasonable to classify all Land parcels with less than 160 acres together because they share a similar potential for endangering structures and occupants and because such parcels have the highest potential to be used as Residential Property within the County and constitutionally protected as a homestead.

(U) Apportioning the Fire Protection Assessed Cost attributable to the Land Property Use Category on a per acre basis, for parcels exceeding 160 acres, is a fair and reasonable method of Parcel Apportionment. However, the demand for available fire protection services diminishes at the outer limit of acreage because a fire occurring on land greater than a certain size is not capable of being suppressed by County resources and the fire control activities under such circumstances are directed to avoiding the spread of the fire event to adjacent property.

Exemptions and Programs

(V) Institutional Property whose use is wholly exempt from ad valorem taxation under Florida law provides facilities and uses to their ownership, occupants, and membership as well as the public in general that otherwise might be requested or required to be provided by the County and such property uses serve a legitimate public purpose and provide a public benefit. Therefore, it is fair and reasonable not to impose Fire Protection Assessments upon Buildings located upon such parcels of Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law. Accordingly, no Fire Protection Assessments shall be imposed upon Buildings located upon a parcel of Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law.

(W) 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 Fire Protection Assessments upon such parcels of Government Property.

(X) 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 Fire Protection Assessments and shall not be afforded an exemption from the Fire Protection Assessment that is granted to other Government Property.

(Y) 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 Fire Protection

Assessment. Additionally, exempting Government Leaseholds from the Fire Protection 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 Fire Protection Assessment and shall not be afforded an exemption from the Fire Protection Assessment that is granted to other Governmental Property.

(Z) 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 fire protection services for unoccupied spaces, it is fair and reasonable to provide for an extraordinary vacancy adjustment procedure for Mobile Home Park and Recreational Vehicle Park property.

(AA) In accordance with Section 125.01(1)(r), Florida Statutes, the County is required to exempt the following from the Fire Protection Assessment: (i) Land classified as agricultural land pursuant to Section 193.461, Florida Statutes, and(ii) Buildings of Non-Residential property that are located on lands classified as agricultural lands pursuant to Section 193.461, Florida Statutes. Accordingly, it is fair and reasonable not to impose Fire Protection Assessments upon such Land classified as agricultural and such Buildings.

SECTION 7. COST APPORTIONMENT METHODOLOGY.

(A) The County examined the Incident 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 Incident Reports, the County assigned fire protection incidents located within the County to the Property Use Categories by correlating the Code

Descriptions in the Fixed Property Use Codes in the Incident Reports to the Improvement Codes.

(B) Based upon such assignment of Incident Reports to specific properties, the number of Incident 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 Incident Reports allocated to each Property Use Category bear to the total number of Incident 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 Fire Protection Assessed Cost and the resulting product is the cost allocation of that portion of the Fire Protection Assessed Cost allocated to each individual Property Use Category.

SECTION 8. PARCEL APPORTIONMENT METHODOLOGY.

(A) The apportionment among Tax Parcels of that portion of the Fire Protection Assessed 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 8.

(B) It is hereby acknowledged that the Parcel Apportionment methodology is to be applied in the calculation of the estimated Fire Protection Assessment rates established in Section 9 of this Amended and Restated Initial Assessment 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 Fire Protection Assessment for each Tax Parcel of Residential Property shall be computed by multiplying the Demand Percentage attributable to Residential Property by the Fire Protection Assessed Cost, dividing such product by the total number of Dwelling Units shown on the Tax Roll within the MSBU, and then multiplying such quotient by the number of Dwelling Units located on such Tax Parcel.

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

(a) Multiply the Fire Protection Assessed 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 fire protection budget to be funded from Fire Protection 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 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 Fire Protection 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 products is the amount of Fire Protection Assessment to be imposed on each Building of Non-Residential Property.

(3) RECREATIONAL VEHICLE PARK PROPERTY. The Fire Protection 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 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 or acreage for all other Buildings and uses.

(b) For each Tax Parcel of Recreational Vehicle Park property, multiply the applicable square foot rate determined in Non-Residential Property subsection (C)(2)(c) of this Section 8 for Commercial Property by the number of square feet on each Tax Parcel. The resulting product is the amount of Fire Protection Assessments 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, Land, 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) LAND. The Fire Protection Assessment for each Tax Parcel containing Land shall be computed as follows:

(a) Multiply the Fire Protection Assessed Cost by the Demand Percentage attributable to Land. The resulting dollar amounts reflect the portion of the County's fire protection budget to be funded from Fire Protection Assessment revenue derived from Land. The allocated Fire Protection Assessed Cost is then further allocated by the proportion of Small Land Parcels to Large Land Parcels.

(b) For the Small Land Parcels, divide the allocated Fire Protection Assessed Cost by the total number of Tax Parcels within the Land Property Use Category. That quotient results in the cost per parcel. Accordingly, each of the Small Land Parcels will be assessed the per parcel charge calculated under this subsection (4)(b).

(c) For the Large Land parcels, divide the allocated Fire Protection Assessed Cost by the number of acres associated with parcels greater than 160 acres. That quotient results in a cost per acre. Accordingly, each Large Land parcel will be assessed the sum of the following: (1) the per parcel charge calculated under subsection (4)(b); and (2) the per acre charge calculated under this subsection times the number of acres on the Large Land Parcel up to, but not exceeding, 640 acres.

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

**SECTION 9. DETERMINATION OF FIRE PROTECTION ASSESSED COST;
ESTABLISHMENT OF PRELIMINARY FIRE PROTECTION ASSESSMENTS.**

(A) The Fire Protection Assessed Cost to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and the Parcel Apportionment for the Fiscal Year commencing October 1, 2025, is \$7,675,751.00.

(B) The estimated Fire Protection Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Protection Assessed Cost for the Fiscal Year commencing October 1, 2025, are hereby established as follows for the purpose of this Amended and Restated Initial Assessment Resolution:

Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$374.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.71
Industrial/Warehouse	\$0.09
Institutional	\$0.29
Land Property Use Categories	Rate Per Parcel/Acre
Land <160	\$41.00
Land >160	\$0.15

(C) The following exemptions shall apply to the Fire Protection Assessment program:

(1) No Fire Protection Assessment shall be imposed upon a 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 Fire Protection Assessment;

(2) No Fire Protection 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; and

(3) No Fire Protection Assessment shall be imposed against any Land that is classified as agricultural land pursuant to Section 193.461, Florida Statutes, or 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 Fire Protection Assessment proceeds due to any reduction or exemption from payment of the Fire Protection 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 Fire Protection 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 Fire Protection Assessment imposed for this Fiscal Year, the sole and exclusive remedy shall be the imposition of a Fire Protection Assessment upon each affected Tax Parcel in the amount of the Fire Protection 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 Fire Protection Assessment Rate Schedule by the adoption of this Amended and Restated Initial Assessment Resolution determines the amount of the Fire Protection Assessed Cost. The remainder of such Fiscal Year budget for fire protection services, facilities, and programs shall be funded from available County revenue other than Fire Protection Assessment proceeds.

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

development. Further, no portion of such Fire Protection Assessed Cost is attributable to the provision of emergency medical services.

(G) The estimated Fire Protection Assessments established in this Amended and Restated Initial Assessment Resolution shall be the estimated assessment 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 10 of this Amended and Restated Initial Assessment Resolution.

SECTION 10. FIRE PROTECTION ASSESSMENT ROLL.

(A) The County Manager is hereby directed to prepare, or cause to be prepared, a preliminary Fire Protection Assessment Roll for the Fiscal Year commencing October 1, 2025, in the manner provided in the Ordinance. Unless otherwise exempted as provided herein, the updated Fire Protection Assessment Roll shall include all Tax Parcels within the Property Use Categories in the MSBU. The County Manager shall apportion the estimated Fire Protection Assessed Cost to be recovered through Fire Protection 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 Fire Protection Assessed Cost to be recovered through the imposition of Fire Protection Assessments, and the updated Fire Protection 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 Fire Protection Assessment Roll be in printed form if the amount of the Fire Protection 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 Fire Protection Assessments for fire protection services as set forth in this Amended and Restated Initial Assessment Resolution is a fair and reasonable method of apportioning the Fire Protection Assessed Cost among parcels of Assessed Property located within the MSBU.

SECTION 11. 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 fire protection 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 Fire Protection 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 Fire Protection Assessments. Similarly, vacant spaces within Recreational Vehicle Park property shall not be considered Commercial Property and shall not be subject to the Fire Protection 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 Fire Protection Assessment imposed for the Fiscal Year commencing 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 Fire Protection Assessment attributable to the entire parcel of Mobile Home Park or Recreational Vehicle Park property and reducing the assessment by an equivalent amount.

(E) Any shortfall in the expected Fire Protection Assessment proceeds due to

any adjustment for vacancy shall be supplemented by any legally available funds and shall not be paid for by proceeds or funds derived from Fire Protection Assessments.

SECTION 12. 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 Fire Protection Assessments from the public and affected property owners and consider reimposing Fire Protection Assessments and collecting such assessments on the same bill as ad valorem taxes.

SECTION 13. NOTICE BY PUBLICATION. The County Manager shall publish a notice of the public hearing authorized by Section 12 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 D.

SECTION 14. 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 12 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 Fire Protection Assessments for the Fiscal Year commencing October 1, 2025. All first class mailed notices must be mailed no later than August 20, 2025.

SECTION 15. METHOD OF COLLECTION. It is hereby declared that the Fire Protection 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; provided, however, that any Fire Protection 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 78-23 of the Ordinance.

SECTION 16. APPLICATION OF ASSESSMENT PROCEEDS. Proceeds derived by the County from the Fire Protection Assessments shall be used for the provision of fire protection services, facilities, and programs within the Levy County Municipal Service Benefit Unit for Fire Protection Services. 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 fire protection services, facilities, and programs.

SECTION 17. 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

Building Use	Category
0000 - VACANT RESIDENTIAL	Land
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	Land
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

Building Use	Category
1202 - CEDAR KEY - MIXED USE	Commercial
1300 - STORE (DEPARTMENT)	Commercial
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

Building Use	Category
4204 - MANUFACTURING (EXCEPT)	Industrial/Warehouse
4300 - LUMBER YARD BLDG.	Industrial/Warehouse
4600 - FOOD PROCESSING	Commercial
4800 - MINI STORAGE (MIN. QLTY.)	Industrial/Warehouse
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	Undetermined - requires fieldwork
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

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

Property Use	Category
3100 - OPEN STADIUMS	Land
3200 - THEATER/AUDITORIUM (ENCL)	Land
3300 - NIGHTCLUB/BAR/LOUNGE	Land
3400 - BOWLING/SKATING/POOL HALL	Land
3500 - TOURIST ATTRACTION	Land
3600 - CAMPS	Land
3700 - RACE TRACK; HORSE/DOG/AUTO	Land
3800 - GOLF COURSE/DRIVING RANGE	Land
3900 - HOTELS/MOTELS	Land
4000 - VACANT INDUSTRIAL	Land
4100 - LT MFG/SM MACH SHOP/PRINT	Land
4200 - HEAVY IND/EQUIP MFG/MACH	Land
4300 - LUMBER YARD/SAWMILL	Land
4400 - PACK PLANT (FRUIT/MEAT)	Land
4500 - CANNERIES/DISTILLERIES	Land
4600 - FOOD PROCESSING/BAKERIES	Land
4700 - CEMENT PLANTS	Land
4800 - WAREHOUSING	Land
4900 - OPEN STORAGE	Land
5000 - IMPROVED AGRICULTURAL	Ag Land
5100 - VEGETABLE CROPS	Ag Land
5200 - BI-ANNUAL ROW CROPS	Ag Land
5300 - ROW CROPS	Ag Land
5400 - TIMBERLAND SITE 90+	Ag Land
5500 - TIMBERLAND SITE 80-89	Ag Land
5505 - TIMBERLAND	Ag Land
5600 - TIMBERLAND SITE 70-79	Ag Land
5700 - TIMBERLAND SITE 60-69	Ag Land
5800 - TIMBERLAND SITE 50-59	Ag Land
5900 - TIMBERLAND NOT CLASSIFIED	Ag Land
5920 - TIMBERLAND	Ag Land
6000 - IMPROVED PASTURE LAND	Ag Land
6100 - SEMI-IMPROVED LAND	Ag Land
6200 - NATIVE LAND	Ag Land
6300 - WASTE LAND	Ag Land
6400 - GRAZING LAND CLASS V	Ag Land
6500 - GRAZING LAND CLASS VI	Ag Land
6600 - CITRUS	Ag Land
6700 - POULTRY/BEEES/FISH/RABBIT	Ag Land
6800 - DAIRY, HOG & CATTLE FEED	Ag Land

Property Use	Category
6900 - ORNAMENTALS, MISC AG	Ag Land
6910 - MISCELLANEOUS AG	Ag Land
6920 - MISCELLANEOUS AG	Ag Land
6930 - MISCELLANEOUS AG	Ag Land
7000 - VACANT INSTITUTIONAL	Land
7100 - CHURCHES	Land
7101 - PARSONAGE	Land
7200 - PRIVATE SCHOOLS & COLLEGE	Land
7300 - PRIVATE OWNED HOSPITALS	Land
7400 - HOMES FOR THE AGED	Land
7500 - ORPHANAGES	Land
7600 - MORTUARIES/CEMETERIES	Land
7700 - CLUBS, LODGES, UNION HALLS	Land
7800 - SANITARIUMS, CONVALES, REST	Land
7900 - CULTURAL ORG, FACILITIES	Land
8000 - UNDEFINED	Land
8100 - MILITARY	Land
8200 - GOVT FOREST/PARKS/RECREATIONAL	Land
8300 - PUBLIC COUNTY SCHOOLS	Land
8400 - COLLEGES	Land
8500 - HOSPITALS	Land
8600 - COUNTY	Land
8700 - STATE	Land
8800 - FEDERAL	Land
8900 - MUNICIPAL NOT PARKS	Land
9000 - LEASEHOLD GOVT OWNED	Land
9100 - UTILITIES, GAS/ELEC/TELEP	Land
9200 - MINING, PETROLEUM, GAS	Land
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	Land
9800 - CENTRALLY ASSESSED	No Charge
9900 - ACREAGE NON AGRICULTURAL	Land

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

FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 20, 2025

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF FIRE PROTECTION SPECIAL 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 fire protection special assessments to fund the provision of fire protection services within the boundaries of the Levy County Municipal Service Benefit Unit for Fire Protection Services, which includes all of the unincorporated areas of the County, and the collection of the fire protection assessment 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) 486-5266, 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 assessment for each parcel of property will be based upon each parcel's classification and the total number of billing units attributed to that parcel. The following table reflects the proposed fire protection assessment rate schedule.

FIRE PROTECTION ASSESSMENTS FOR FISCAL YEAR 25-26

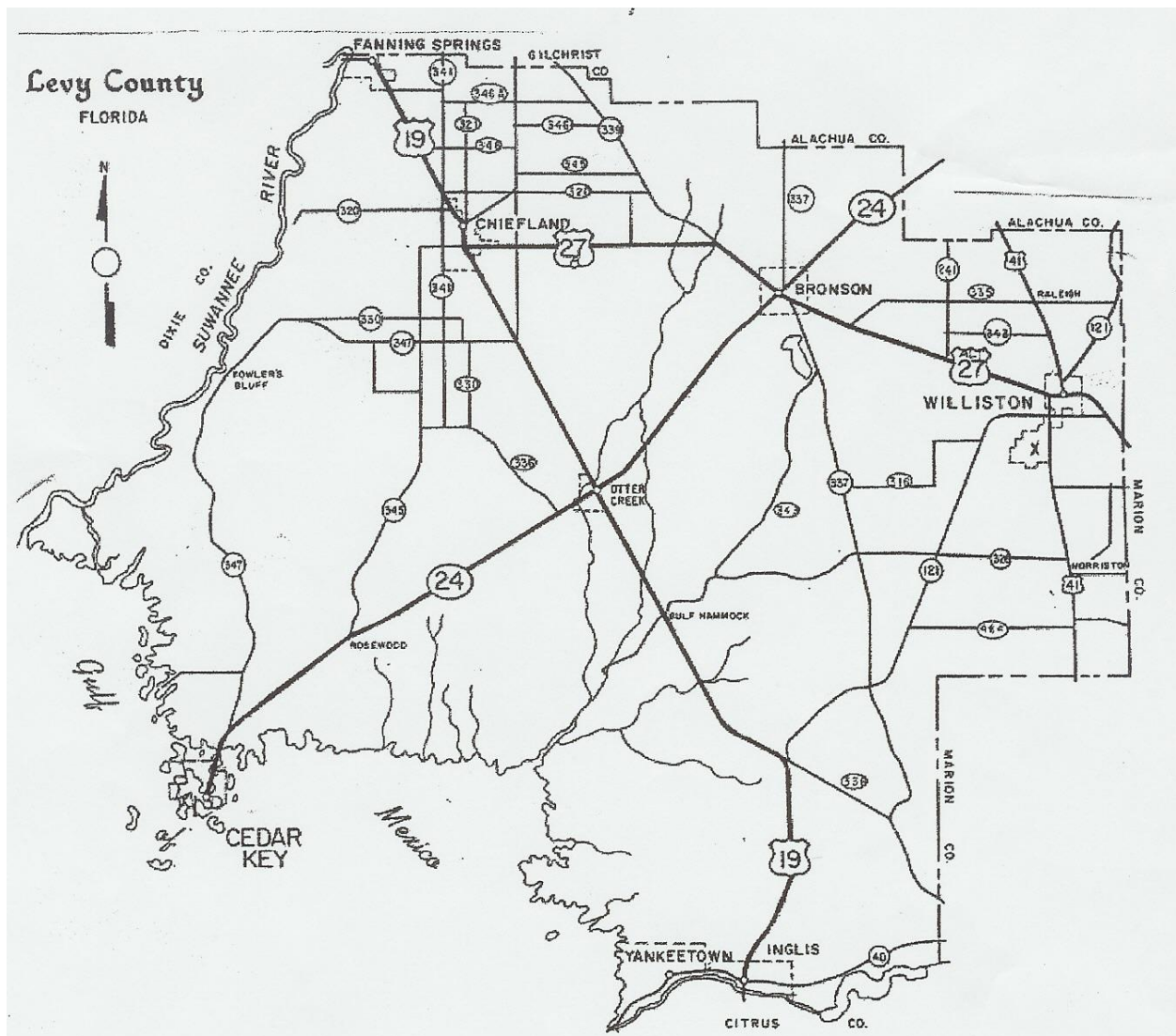
Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$374.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.71
Industrial/Warehouse	\$0.09
Institutional	\$0.29
Land Property Use Categories	Rate Per Parcel/Acre
Land <160	\$41.00
Land >160	\$0.15

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. The assessments imposed against government leasehold property may 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 assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

If you have any questions, please contact the County Manager's office at (352) 486-5218, Monday through Friday between 8:30 a.m. and 5:00 p.m.



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