COLUMBIA COUNTY, FLORIDA

AMENDED AND RESTATED
INITIAL ASSESSMENT RESOLUTION
FOR SOLID WASTE COLLECTION AND DISPOSAL SERVICES
RESOLUTION NO. 2026R-29

ADOPTED JULY 16, 2026

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RESOLUTION NO. 2026R-29

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA, RELATING TO THE COLLECTION AND DISPOSAL OF SOLID WASTE IN THE COLUMBIA COUNTY SOLID WASTE MUNICIPAL SERVICE BENEFIT UNIT; PROVIDING AUTHORITY, PURPOSE, DEFINITIONS, AND CERTAIN LEGISLATIVE FINDINGS; CONFIRMING THE COLUMBIA COUNTY MUNICIPAL SERVICE BENEFIT UNIT FOR SOLID WASTE SERVICES; PROVIDING FOR THE PROVISION OF SOLID WASTE COLLECTION AND DISPOSAL SERVICES FOR RESIDENTIAL PROPERTY; DETERMINING THE ESTIMATED SOLID WASTE COST AND SOLID WASTE SERVICE ASSESSMENTS FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2026; DESCRIBING THE METHOD OF ASSESSING THE SOLID WASTE COST AGAINST RESIDENTIAL PROPERTY LOCATED WITHIN THE SOLID WASTE MSBU; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; PROVIDING FOR HARDSHIP ASSISTANCE AND REFUNDS FOR VACANT RESIDENTIAL PROPERTY; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; PROVIDING FOR COLLECTION; PROVIDING FOR APPLICATION OF ASSESSMENT PROCEEDS; PROVIDING FOR CONFLICTS, SEVERABILITY AND AN EFFECTIVE DATE.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA:

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the provisions of the Master Service Assessment Ordinance, as codified in Chapter 94, Article II of the Columbia County Code of Ordinances (the "Ordinance"); Article VIII, Section 1, Florida Constitution; the Columbia County Home Rule Charter; section 125.01, 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 Assessments for the Fiscal Year beginning October 1, 2026, 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.

(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. This term shall include mobile homes or any vehicles serving in any way the function of a Building.

"Bulk Trash" means any non-vegetative large items of various types which cannot be cut for placement in a garbage container and are authorized for collection in accordance with the County's solid waste collection franchise agreement. Bulk Trash shall not include White Goods, automobiles and automotive components, internal combustion engines or Construction Debris.

"Columbia County Municipal Service Benefit Unit for Solid Waste Services" or **"Solid Waste MSBU"** means the municipal service benefit unit previously created by the County and recognized in Section 3 of this Resolution.

"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.

"County Manager" means the chief administrative officer of the County or such person's designee.

"Dwelling Unit" means a Building, or a portion thereof, which is lawfully used for residential purposes, consisting of one or more rooms arranged, designed, used, or intended to be used as living quarters for one family unit only.

"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 waste, 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.

"Income" means any monies or legal tender coming into the household, taxable by the federal government or not and used for the benefit of the property and/or its occupants.

"Indigent Person" means a person who is determined to be an indigent person as defined in the poverty level guidelines established by the Federal Office of Management and Budget of the United States of America. Notwithstanding the foregoing, any person whose income as adjusted for family size is not more than 110% of the applicable federal poverty guidelines shall be considered an "Indigent Person" eligible for assistance with payment of Assessments.

“Mobile Home 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 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.

“Ordinance” means Chapter 94, Article II of the Columbia County Code of Ordinances, entitled “Special Assessments.”

"Prohibited Waste" means any Hazardous Waste, Biohazardous Waste, Special Waste, and Construction Debris.

"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 of Improved Property within the Solid Waste MSBU containing at least one Dwelling Unit, but excluding: (i) Tax Parcels that meet the definition of Recreational Vehicle Park; (ii) any Mobile Home Park that contracts directly with a hauler for commercial collection service and provides proof of such contract to the County; (iii) any multi-family property containing four (4) or more Dwelling Units under common ownership that contracts directly with a hauler for commercial collection service and provides proof of such contract to the County; and (iv) Residential Property owned by the owner of a business who contracts directly with a hauler for commercial collection service who and provides proof of such contract and documentation to the County that such owner does not accept solid waste service at their personal residence.

"Solid Waste" includes Garbage, Yard Trash, Bulk Trash, White Goods, or other discarded material which is authorized for collection in accordance with the County's solid waste collection franchise agreement. The term "Solid Waste" shall exclude Prohibited Waste.

"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 collection and disposal of Solid Waste 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 collection services, disposal facilities and long term care and monitoring, provided by the County, or through contractual arrangements with the County relating to Solid Waste management, collection, 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, collection, 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 collection and 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 shall include items that exceed any size limitations for Yard Trash and Bulk Trash and other materials identified as “Special Wastes” in the County’s solid waste collection franchise agreement.

"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.

“Total Household Income" means the total gross income from all household residents, including, but not limited to all amounts, monetary or not, which go to, or on behalf of, persons in the household, including minors, such as salary, overtime, tips, bonuses, business and rental income, child support, alimony, social security, pensions, retirements, unemployment or workers' compensation, government assistance, bank account, IRAs, CDs, stocks, equities, and other any other form of income.

"White Goods" means discarded refrigerators, washing machines, dryers, ranges, water heaters, freezers, air conditioning units, and other similar large appliances that are authorized for collection in accordance with the County's solid waste collection franchise agreement.

"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 and 40 pounds in weight and are authorized for collection in accordance with the County's solid waste collection franchise agreement.

SECTION 3. COLUMBIA COUNTY MUNICIPAL SERVICE BENEFIT UNIT FOR SOLID WASTE SERVICES.

(A) The Columbia County Municipal Service Benefit Unit for Solid Waste Services is hereby created to include the entire unincorporated area of the County and the incorporated area of the Town of Fort White.

(B) The Columbia County Municipal Service Benefit Unit for Solid Waste Services exists to fund the provision of Solid Waste collection and disposal services, facilities, and programs, which services, facilities, and programs provide a special benefit to all Assessable Property within the Columbia County Municipal Service Benefit Unit for Solid Waste Services.

(C) Unless exempted herein or pursuant to state law, the Solid Waste Service Assessments shall be imposed against all Residential Property within the Columbia County Municipal Service Benefit Unit for Solid Waste Services

SECTION 4. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT. It is hereby ascertained, declared and determined that the provision of Solid Waste collection and disposal services, facilities, and programs to be 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 “Columbia County FY 27 Solid Waste Non-Ad Valorem Assessment Study” dated as of May 19, 2026 and prepared by Stantec, 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 in Section 94-33 of the Ordinance are hereby ratified and confirmed.

(B) 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 Solid Waste MSBU.

Special Benefit

(C) Solid Waste collection and 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 collection and 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 and rental 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.

(D) The provision of comprehensive Solid Waste collection and 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 Solid Waste MSBU.

Apportionment

(E) 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.

(F) The size or value of Residential Property does not determine the scope and cost of Solid Waste collection and disposal services to be provided to such property. The use of Solid Waste collection and 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 collection and disposal services, facilities, and programs to be provided by the County.

(G) Apportioning the Solid Waste Cost for Solid Waste collection and disposal services provided to Residential Property within the Solid Waste MSBU 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.

(H) Solid Waste collection and disposal services, facilities, and programs are also available to non-residential properties within the County and within the incorporated areas of certain cities within the County, however, due to the varying solid waste generation rates among non-residential property and limitations on available data and the varying entities providing these services, the County cannot implement a non-ad valorem assessment program for non-residential properties and certain municipal properties at this time. Accordingly, non-residential properties and certain municipal properties will continue to pay the full cost for their Solid Waste collection and disposal services, facilities, and programs through the service fees and tipping fees collected at the County's landfill.

Policies

(I) 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 continue to be subject to the Solid Waste Service Assessment.

(J) It is in the best interest of the citizens of the County to assist Low Income Persons who are Owners of Residential Property within the Solid Waste MSBU with the financial burden created by the imposition of a Solid Waste Service Assessment.

SECTION 5. SOLID WASTE COLLECTION AND DISPOSAL SERVICES.

(A) Upon the imposition of Solid Waste Service Assessments for Solid Waste collection and disposal services, facilities, and programs against Residential Property located within the Solid Waste MSBU, the County shall cause Solid Waste collection and 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 within the Solid Waste MSBU will be benefited by the County's provision of Solid Waste collection and disposal services, facilities, and programs in an amount not less than the Solid Waste Service Assessment upon such Tax Parcel computed in the manner set forth in this Amended and Restated Initial Assessment Resolution.

SECTION 6. DETERMINATION OF SOLID WASTE COST; ESTABLISHMENT OF INITIAL SOLID WASTE SERVICE ASSESSMENTS.

(A) The estimated Solid Waste Cost to be assessed and apportioned among Residential Properties for the Fiscal Year commencing October 1, 2026, is $5,636,420. 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 for Solid Waste collection and disposal services, facilities, and programs, if any, 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 collection and disposal services, facilities, and programs are imposed, the Solid Waste Cost shall be allocated among all parcels of Residential Property within the Solid Waste MSBU, based upon each parcels' classification as Residential Property and the number of Dwelling Units for such parcels. A rate of assessment equal to $245.81 for each Dwelling Unit for Solid Waste collection and disposal services, facilities, and programs is hereby approved for the Fiscal Year beginning October 1, 2026, for purposes of this Amended and Restated Initial Assessment Resolution. As authorized in the Ordinance, the maximum rate of assessment for Solid Waste collection and disposal services, facilities, and programs that can be imposed in future fiscal years without additional notice to the Owners of Residential Property is $295.60 per Dwelling Unit.

(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 Assessment Roll for the Fiscal Year commencing

October 1, 2026, as provided in Section 7 of this Amended and Restated Initial Assessment Resolution.

SECTION 7. SOLID WASTE ASSESSMENT ROLL.

(A) The County Manager is hereby directed to prepare, or cause to be prepared, an updated Solid Waste Assessment Roll for the Fiscal Year beginning October 1, 2026, in the manner provided in Section 94-63 of the Ordinance. Unless exempted as provided herein or pursuant to state law, the Solid Waste Assessment Roll shall include all Tax Parcels of Residential Property within the Solid Waste MSBU. 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 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 collection and disposal services, facilities, and programs is a fair and reasonable method of apportioning the Solid Waste Cost among parcels of Residential Property.

SECTION 8. HARDSHIP ASSISTANCE.

(A) It is hereby ascertained, determined, and declared that it is in the best interest of the citizens of the County to assist Indigent Persons who are Owners of Residential Property within the Solid Waste MSBU with the financial burden created by the imposition of a Solid Waste Assessment.

(B) Accordingly, there is hereby created an economic hardship program to assist Residential Property owners who meet the definition of Indigent Persons as established herein. An owner of Residential Property within the Solid Waste MSBU who meets the definition of an Indigent Person as set forth herein shall be eligible to receive payment of a Solid Waste Assessment by the County. Applicants for this hardship assistance shall provide written documentation satisfactory to the Tax Collector to qualify for such assistance. Any amounts provided for hardship assistance shall be paid by the County from funds other than those generated by the Solid Waste Assessment.

(C) The applicant shall file with the Tax Collector an application under oath demonstrating entitlement to hardship assistance as provided herein. Such application shall include the following:

(1) The name and address of all Owners of the Residential Property;

(2) The address and parcel identification number for the Residential Property;

(3) Proof of Total Household Income from all sources and other documentation required to demonstrate qualification as an Indigent Person; and

(4) Such other information relating to the application as may be reasonably requested.

(D) The Tax Collector, with the assistance of other members of the administrative staff of the County if requested, shall, within fifteen (15) days after the filing of such application, review the application and such other supporting data that may be filed therewith and make such further investigation as may be reasonably required in order to determine if the applicant is qualified for hardship assistance pursuant to this Section.

(E) If the request for hardship assistance is denied, the Tax Collector shall furnish his or her written decision to such applicant by United States mail, postage prepaid, addressed to the applicant at the address stated on the application on or before the expiration of twenty (20) days following the filing of the application.

(F) Any shortfall in the expected Solid Waste Assessment proceeds due to any hardship assistance provided herein 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 Solid Waste Assessments. In the event a court of competent jurisdiction determines any assistance provided by the Board is improper or otherwise adversely affects the validity of the Solid Waste Assessment imposed for any Fiscal Year, the sole and exclusive remedy shall be the imposition of a Solid Waste Assessment upon each affected Tax Parcel in the amount of the Solid Waste Assessment that would have been otherwise imposed save for such assistance afforded to such Tax Parcel by the Board.

SECTION 9. REFUNDS FOR VACANT RESIDENTIAL PROPERTY.

(A) Residential Property within the Solid Waste MSBU which is vacant for one full month or more during the Fiscal Year may apply for a refund of a portion of the Solid Waste Service Assessment. Any Owner seeking a refund for Residential Property which was vacant during the Fiscal Year shall file a request for adjustment with the County Manager.

(B) The request shall contain the following information: (1) the name and address of the Owner; (2) the address and property identification number of the property for which the refund is sought; (3) the period for which the property was vacant; and (4) documentation indicating that no electrical service was provided to such Residential Property during the period of vacancy or, in the alternative, such evidence as would indicate in the sole discretion of the County Manager or his designee that such property was vacant.

(C) The County Manager or his designee shall review the request and refund to the Owner one-twelfth (1/12) of the amount of the Solid Waste Service Assessment for each full month during which the property was vacant. Such determination shall be made prior to thirty days following the submission of the request.

SECTION 10. AUTHORIZATION OF PUBLIC HEARING. There is hereby established a public hearing to be held at 5:30 p.m. on September 3, 2026, in the School Board Administration Complex Auditorium, 372 West Duval Street, Lake City, 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 11. NOTICE BY PUBLICATION. The County Manager shall publish a notice of the public hearing authorized by Section 10 hereof in the manner and time provided in Section 94-64 of the Ordinance. The notice shall be published no later than August 13, 2026, in substantially the form attached hereto as Appendix A.

SECTION 12. NOTICE BY MAIL.

(A) If required by Section 94-68 of the Ordinance, the County Manager or such person's designee shall also provide a notice of the public hearing authorized by Section 10 hereof by first class mail to the Owner of each parcel of Residential Property in the manner and time required in Section 94-65 of the Ordinance. The notices shall be mailed no later than August 13, 2026, in substantially the form attached hereto as Appendix B.

(B) For Tax Parcels with exempt “home addresses” pursuant to Section 119.071(d), Florida Statutes, the County Manager shall work with the Property Appraiser and/or Tax Collector for provision of notice.

SECTION 13. 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 for the Fiscal Year beginning October 1, 2026.

SECTION 14. APPLICATION OF ASSESSMENT PROCEEDS. Proceeds derived by the County from Solid Waste Service Assessments shall be used for the provision of Solid Waste collection and disposal services, facilities, and programs provided to Residential Property within the Solid Waste MSBU. 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 collection and disposal services, facilities, and programs within the Solid Waste MSBU.

SECTION 15. CONFLICTS. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 16. SEVERABILITY. If any clause, section, other part or application of this resolution is held invalid by any court of competent jurisdiction to be unconstitutional or invalid, in part or application, it shall not affect the validity of the remaining portions or applications of this resolution.

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 16th day of July, 2026.

BOARD OF COUNTY COMMISSIONERS,
COLUMBIA COUNTY, FLORIDA

(SEAL)

By:______________________________
Chairman

ATTEST:

____
Clerk

APPROVED FOR FORM
AND CORRECTNESS

By:________________________
County Attorney

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 13, 2026

[INSERT MAP OF MSBU]

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 Columbia County, Florida will conduct a public hearing to consider reimposing solid waste non-ad valorem special assessments against improved residential properties located within the unincorporated area of the County and the incorporated area of the Town of Fort White for the Fiscal Year commencing October 1, 2026, to fund the cost of Solid Waste collection and disposal services, facilities, and programs as provided to such properties and to authorize collection of such assessments on the tax bill.

The public hearing will be held at 5:30 p.m. on September 3, 2026, in the School Board Administration Complex Auditorium, 372 West Duval Street, Lake City, 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 Board within 20 days of this notice. If a person decides to appeal any decision made by the Board 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 at (386)758-1005 or Telecommunications Device for the Deaf at (386) 758-2139, at least two (2) business days prior to the date of the hearing.

The assessments will be computed by applying the rate of assessment to each dwelling unit located on a parcel of improved residential property in the unincorporated area of the County and the incorporated area of the Town of Fort White. The rate of assessment for the fiscal year commencing October 1, 2026, is $245.81 per dwelling unit. The maximum rate of assessment for Solid Waste collection and disposal services, facilities, and programs that can be imposed in future fiscal years without additional notice to the Owners of Residential Property is $295.60 per dwelling unit. Copies of the Master Service Assessment Ordinance (Chapter 94, Article II of the Columbia County Code of Ordinances), the Amended and Restated Initial Assessment Resolution (Resolution No. 2026R-29), and the updated Assessment Roll, showing the amount of the assessment to be imposed against each parcel of property are available for inspection at the County Manager's office, located at 135 NE Hernando Avenue, Lake City, Florida, between the hours of 8:00 a.m. and 4:30 p.m., Monday through Friday.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2026, 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 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 Columbia County Tax Collector at (386) 758-1080, Monday through Friday between 8:00 a.m. and 4:30 p.m.

BOARD OF COUNTY COMMISSIONERS
COLUMBIA COUNTY, FLORIDA

APPENDIX B

FORM OF MAILED NOTICE

APPENDIX B

FORM OF MAILED NOTICE

* * * * * NOTICE TO PROPERTY OWNER * * * * *

Columbia County
[Address]
[City], Florida [zip code]

COLUMBIA COUNTY, FLORIDA

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF SOLID WASTE NON-AD VALOREM ASSESSMENTS

NOTICE DATE: AUGUST 13, 2026

Owner Name
Address
City, State Zip

Tax Parcel # ___________________
Legal Description: _______________

As required by Section 197.3632, Florida Statutes, and the direction of the Board of County Commissioners of Columbia County, notice is hereby given that annual assessments for Solid Waste collection and disposal services, facilities, and programs may be reimposed and levied on your property and collected using the tax bill collection method for the fiscal year beginning October 1, 2026, and future fiscal years. The use of an annual special assessment to fund these solid waste services benefiting improved property located within the Columbia County Solid Waste Municipal Service Benefit Unit in the past has proven to be fair, efficient and effective. The total annual solid waste assessment revenue to be collected within the Columbia County Solid Waste Municipal Service Benefit Unit is estimated to be $5,636,420. The annual solid waste assessment is based on the number of residential dwelling units contained on each parcel of property.

The above parcel is subject to the solid waste service assessment:

The total number of residential dwelling units on the above parcel is ________________.
The proposed Solid Waste Service Assessment for the above parcel is $______ for the Fiscal Year beginning on October 1, 2026.
The proposed maximum Solid Waste Service Assessment that can be imposed without further notice for future fiscal years for the above parcel is $_________.

A public hearing will be held at 5:30 p.m. on September 3, 2026, in the School Board Administration Complex Auditorium, 372 West Duval Street, Lake City, Florida, for the purpose of receiving public comment on the proposed assessment. You and all other affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If you decide to appeal any decision made by the Board with respect to any matter considered at the hearing, you 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 at (386)758-1005 or Telecommunications Device for the Deaf at (386) 758-2139, at least two (2) business days prior to the date of the hearing.

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Board 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.

Copies of the Master Service Assessment Ordinance, the Amended and Restated Initial Assessment Resolution

(Resolution No. 2026R-29), and the updated Assessment Roll are available for inspection at the Office of the County Manager in the Columbia County Courthouse located at 135 N.E. Hernando Avenue, Lake City, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2026, 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.

If there is a mistake on this notice, it will be corrected. If you have any questions, please contact the Columbia County Tax Collector at (386)758-1080, Monday through Friday between 8:00 a.m. and 4:30 p.m.

*** * * * * THIS IS NOT A BILL * * * * ***