



COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS AGENDA ITEM REQUEST FORM

The Board of County Commissioners meets the 1st and 3rd Thursday of each month in the Columbia County School Board Administrative Complex Auditorium, 372 West Duval Street, Lake City, Florida 32055. The first meeting of every month is at 9:30AM while the second meeting of every month takes place at 5:30PM. All agenda items are due in the Board's office one week prior to the meeting date.

Today's Date: 7/8/2025 Meeting Date: 7/17/2025

Department: BCC Administration

1. Nature and purpose of agenda item:

Resolution No. 2025R-27 - Preliminary Rate Resolution - Fire Protection Services

2. Recommended Motion/Action:

Approve

3. Fiscal impact on current budget.

This item has no effect on the current budget.

COLUMBIA COUNTY, FLORIDA

**AMENDED AND RESTATED
INITIAL ASSESSMENT RESOLUTION
FOR FIRE PROTECTION SERVICES
RESOLUTION NO. 2025R-27**

ADOPTED JULY 17, 2025

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RESOLUTION NO. 2025R-27

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA, RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES, AND PROGRAMS THROUGHOUT THE COLUMBIA COUNTY MUNICIPAL SERVICE BENEFIT UNIT FOR FIRE PROTECTION SERVICES; PROVIDING AUTHORITY, PURPOSE AND DEFINITIONS, AND CERTAIN LEGISLATIVE FINDINGS; ESTABLISHING THE COST APPORTIONMENT AND PARCEL APPORTIONMENT; ESTABLISHING THE ESTIMATED RATE FOR FIRE PROTECTION ASSESSMENTS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; PROVIDING FOR A VACANCY ADJUSTMENT; PROVIDING A PROCEDURE FOR COMBINING ADJOINING TAX PARCELS UNDER COMMON OWNERSHIP; PROVIDING FOR HARDSHIP ASSISTANCE; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; PROVIDING FOR SEVERABILITY; AND PROVIDING A 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 (codified in Chapter 94, Article II of the Columbia County Code of Ordinances); the Columbia County Home Rule Charter; 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. It initiates the annual process for updating the Assessment Roll, directs the reimposition of Fire Protection Assessments

for the Fiscal Year beginning October 1, 2025, and for future ease of reference and consistency, this Resolution will also amend and restate the Initial 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 resolution, the following terms shall have the following meanings, unless the context hereof otherwise requires:

"Adjoining Tax Parcels" means any Tax Parcel that adjoins and touches another Tax Parcel, having the same owner, but separate parcel identification numbers assigned by the Property Appraiser, regardless of whether or not such parcels were purchased at different times. A parcel that is separated by a road, but maintains common ownership will be deemed as satisfying this definition.

"Basic Action Taken Codes" means the series of basic phrases with code numbers assigned for each Incident Report in NFIRS to identify the type of incident response as specified in in Appendix C attached hereto and incorporated herein by reference.

"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" mean the descriptions listed in the Fixed Property Use Codes, Improvement Codes, and the DOR Codes, as attached hereto and incorporated herein by reference.

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

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

"Cost Factor" means the factor that represents the County's varying costs in providing fire protection services to the different Property Use Categories, as calculated in accordance with Section 7 hereof.

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

"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, the County's Cost Factor based on personnel and apparatus time-in-service, 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.

"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.

"EDU" means **"equivalent dwelling unit,"** the standard unit used to express the Fire Assessment for each parcel of Residential Property.

"Emergency Medical Services" means those services recorded in the Incident Reports that assign a code of 33 in the Basic Action Taken Codes.

"Emergency Medical Services Cost" means the amount of the County's fire protection budget determined by the Board to be associated with Emergency Medical Services.

"Estimated Fire Protection Assessment Rate Schedule" means that rate schedule set forth in Section 9 specifying the Fire Protection Assessed Cost and the estimated Fire Protection Assessments.

"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 Assessable 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 94-102 of the Ordinance; (N) all other costs and expenses necessary or incidental to the acquisition, provision, or construction of fire protection services, facilities, and 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 that part of such 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 Emergency Medical Services.

"Fire Protection Assessment" means the Service Assessment, as defined in the Ordinance, lawfully imposed by the Board against Assessable 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 Assessable Property.

"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 NFIRS as specified in Appendix B attached hereto and incorporated herein by reference.

"Improvement Codes" mean the building use 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 NFIRS or other reporting system that documents a County fire protection service response, the type of Basic Action Taken, number of personnel responding, number of apparatus responding, call start time, call clear time, and the property response address, but not those reports documenting Emergency Medical Services responses.

"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.

"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 (with a Building) acreage greater than 6 acres within the County.

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

"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.

"Multi-Family Residential Property" means those Tax Parcels with a Code Description designated as "Multi-Family Residential" in the Improvement Codes specified in Appendix A, together with those Tax Parcels with a condominium use under the Improvement Codes and those Tax Parcels determined to have a multi-family use by the County.

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

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

"Ordinance" means Chapter 94 of the Columbia County Code of Ordinances, entitled "Special Assessments."

"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 all Tax Parcels of Single Family Residential Property and Multi-Family Residential Property but excluding those Tax Parcels that meet the definition of Recreational Vehicle Park.

"Single Family Residential Property" means those Tax Parcels with a Code Description designated as "Single Family" in the Improvement Codes specified in Appendix A, and those Tax Parcels determined to have a single-family use by the County.

"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.

"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.

SECTION 3. RECOGNITION OF THE COLUMBIA COUNTY MUNICIPAL SERVICE BENEFIT UNIT FOR FIRE PROTECTION SERVICES.

(A) The Columbia County Municipal Service Benefit Unit for Fire Protection Services is hereby recognized as having already been 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 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 Assessable Property within the Columbia County Municipal Service Benefit Unit for Fire Protection Services.

(C) The Fire Protection Assessments shall be imposed against all Assessable Properties within the Columbia 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 Assessable Property located within the Fire MSBU, the County shall provide fire protection services to such Assessable 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 Assessments. 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 Assessable Property located within the Fire MSBU 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 in the Fire MSBU. 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 provide a special benefit to the Assessable Property based upon the following legislative determinations and based upon that certain report entitled "Columbia County, FL FY 2026 Fire Protection Service Non-Ad Valorem Assessment Study," dated June 12, 2025, 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 Fire Protection Assessed Cost and identifying the Assessable Property to be included in the Assessment Roll, the legislative determinations in Section 94-33 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) preserving 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 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 Fire 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 Fire Protection Assessed Cost among classifications of property based upon historical demand for fire protection services, but not Emergency Medical 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 constitute the Emergency Medical Services Cost.

(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 located within Assessable Property and their intended occupants. There exist sufficient Incident Reports that document the historical demand for fire protection services from Assessable 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, as further weighted by time and relative costs of such incidents, 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 services to improved properties within its boundaries. Therefore, 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.

(K) The County's response staffing, associated resource allocation, and the time-in-service from the Incident Reports varies among the Property Use Categories. Therefore, it is fair and reasonable to use a Cost Factor in calculating the weighted Demand Percentage because it reflects the varying costs that are associated with the County's response and service to different Property Use Categories.

Residential Parcel Apportionment

(L) The value of the Residential Property does not determine 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.

(M) The potential demand for fire protection services is partially driven by the total amount of Residential Property within the Fire MSBU since the County must be prepared to protect all Residential Property even in the absence of a consistent number of Incident Reports assigned to such property. Therefore, it is fair and reasonable to utilize a combined Demand Percentage for all Residential Property and to account for a potentially smaller assessment burden from Multi-Family Residential Property by assigning a lesser EDU to such properties to account for their average, smaller Building Area.

(N) Apportioning the Fire Protection Assessed Cost for fire protection services attributable to Residential Property on a per Dwelling Unit or per EDU basis is required to

avoid cost inefficiency and unnecessary administration and is a fair and reasonable method of Parcel Apportionment based upon historical call data.

Non-Residential Parcel Apportionment

(O) 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 firefighting equipment is determined and measured by the square footage of structures and improvements within benefited parcels.

(P) 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.

(Q) 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 RV space within Recreational Vehicle Park property as a Building of Commercial Property and assign the minimum available square footage of 382.5 square feet, which is the maximum square footage of a recreational vehicle-type unit pursuant to Section 320.01(1)(b), Florida Statutes. In the event that any Recreational Vehicle Park contains multiple property uses (such as homesteaded residential property and mobile homes), such property shall be treated as Mixed Use Property for purposes of the Parcel Apportionment with assessment rates calculated accordingly.

Land Parcels

(R) While 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 six acres of improved Land in accordance with the County's land development regulations for residential lots.

(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 of Land 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 Tax Parcels of Land that create similar demand for the availability of fire protection services.

(T) It is fair and reasonable to classify all Tax Parcels of Land Property containing 160 or less 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 MSBU and constitutionally protected as a homestead.

(U) Apportioning the Assessed Cost for fire rescue services attributable to the Land on a per acre basis, for parcels exceeding 160 acres, is a fair and reasonable method of Parcel Apportionment because Land Tax Parcels above a certain size place a higher burden on the County's fire protection services, facilities, and programs due to the greater potential for a large fire and the greater amount of firefighting resources that must be available. 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.

Policies and Exemptions

(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 categorized as 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 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) 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 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 of Non-Residential property.

(Z) As a consequence of the transient use and potential extraordinary vacancies within Recreational Vehicle Park property as compared to other Residential Property, and the lack of demand for fire protection services for unoccupied spaces, it is fair and reasonable to provide for a vacancy adjustment procedure for Recreational Vehicle Park property.

(AA) 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 Fire MSBU with the financial burden created by the imposition of a Fire Protection Assessment.

SECTION 7. COST APPORTIONMENT METHODOLOGY.

(A) The County examined the Code Descriptions in the Fixed Property Use Codes in the Incident Reports related to the type of calls and physical location of each call and using NFIRS data where available or verification of the physical location indicated in the Incident Reports, the County assigned fire protection incidents to specific properties located within the Fire MSBU by correlating these Code Descriptions to the Improvement Codes and DOR Codes.

(B) Based upon such assignment of Incident Reports to specific properties, the Demand Percentage based on total resources utilized for each incident within a sampling period was determined for each Property Use Category.

(C) To determine the total resources for each Property Use Category, the actual time in service for both responding personnel and apparatus was determined for each fire protection incident. Personnel time in service by Property Use Category was calculated by multiplying the duration of each incident (call start time – call clear time) by number of personnel responding to the incident. Apparatus time in service by Property Use Category was calculated by multiplying the duration of each incident (call start time – call clear time) by number of apparatus responding to the incident. To calculate the Cost Factor for each Property Use Category, the total resources by Property Use Category were calculated by adding the personnel time in service and apparatus time in service for each Property Use Category as shown below:

Total Resources by Property Use Category (Non-ALS)				
Property Use Category	Personnel Time (Minutes)	Apparatus Time (Minutes)	Total Resources	Demand Factor
Residential	799,164	443,025	1,242,189	77.0%
Commercial	55,441	30,577	86,018	5.3%
Industrial/Warehouse	32,389	22,742	55,131	3.4%
Institutional	39,015	20,122	59,138	3.7%
Vacant	4,171	2,261	6,432	0.4%
Agricultural	93,079	70,420	163,498	10.1%
Total	1,023,259	589,148	1,612,407	100.0%

(D) The weighted 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 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) SINGLE-FAMILY RESIDENTIAL PROPERTY AND MULTI-FAMILY RESIDENTIAL PROPERTY. The Fire Protection Assessments for each Tax Parcel of Residential Property shall be computed as follows:

(a) Calculate the average Building Area of all Single Family Residential Property in the Fire MSBU by summing all Building Area attributable to all Single Family Residential Property and then dividing this sum by the total number of Single Family Residential Property units. The result is the "EDU Value." Assign all Single Family Residential Property one EDU per Dwelling Unit.

(b) Calculate the average Building Area of all Multi-Family Residential Property in the MSBU by summing all Building Area attributable to all Dwelling Units in Multi-Family Residential Property and then dividing this sum by the total number of Dwelling Units in all Multi-Family Residential Property in the District. Divide the average Building Area of a Dwelling Unit in Multi-Family Residential Property by the EDU Value to determine the number of EDUs to assign to each Dwelling Unit in Multi-Family Residential Property.

(c) Add up all EDUs for Single Family Residential Property and Multi-Family Residential Property in the MSBU.

(d) Multiply the Demand Percentage attributable to Residential Property by the Fire Protection Assessed Cost, then divide such product by the total number of EDUs as determined in subsection (c) above to determine the Fire Protection Assessment rate per EDU. Finally, to determine the Fire Protection Assessment for each Tax Parcel of Single Family Residential Property and each Tax Parcel of Multi-Family

Residential Property, multiple the rate per EDU by the number of EDUs located on such Tax Parcel.

(2) NON-RESIDENTIAL PROPERTY. The Fire Protection Assessments for each Building of Non-Residential Property, except Recreational Vehicle 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 respectively 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 square footage of all Buildings in each Non-Residential Property Use Category. This sum reflects the aggregate square footage for each category of the Non-Residential Property.

(c) Divide the total assessable cost determined in subsection (a) above for each category of Non-Residential Property by the sum of the square footage determined in subsection (b) above for each corresponding category of Non-Residential Property. The resulting quotient expresses a dollar amount per square foot of Building Area for each category of Non-Residential Property.

(d) For each of the Non-Residential Property Use Categories, multiply the applicable square foot rate by the number of square feet of Building Area for

each Building. The resulting product is the amount of Fire Protection Assessment to be imposed on each Building of Non-Residential Property.

(3) RECREATIONAL VEHICLE PARK PROPERTY. The Fire Protection Assessments 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, with recreational vehicle spaces, as reported to the Department of Health, at 382.5 square feet each and actual Building Area or number of Dwelling Units 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)(d) 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 Assessment to be imposed on each Tax Parcel of Recreational Vehicle Park Property.

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

(4) LAND. The Fire Protection Assessment for each Tax Parcel of 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 Use Category. That quotient results in the cost per Tax Parcel. Accordingly, each Tax Parcel of 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 product of the per acres charge calculated under subsection (4)(c) times the number of acres on the Large Land Parcel up to, but not exceeding, 640 acres.

(5) MIXED USE PROPERTY. The Fire Protection Assessments 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 \$9,627,079.00.

(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 CATEGORIES	Rate Per EDU
Single Family/Mobile Home	\$339.41
Multi-Family	\$186.41
LAND PROPERTY USE CATEGORIES	Rate Per Parcel
Land <= 160 acres	\$4.40
LAND PROPERTY USE CATEGORIES	Rate Per Each Add'l Acre (added to rate/parcel)
Land ≥ 160 acres and < 640 acres	\$0.0436
NON-RESIDENTIAL PROPERTY USE CATEGORIES	Per Square Foot Rates
Commercial	\$0.1825
Industrial/Warehouse	\$0.0937
Institutional	\$0.1913

(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 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 categorized as 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 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 or allocated to the Emergency Medical Services Cost.

(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 Resolution.

SECTION 10. ANNUAL ASSESSMENT ROLL.

(A) The County Manager is hereby directed to prepare, or cause to be prepared, an updated Fire Protection Assessment Roll for the Fiscal Year commencing October 1, 2025, in the manner provided in the Ordinance. The updated Assessment Roll shall include all Tax Parcels within the Property Use Categories. 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 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 Assessable Property located within the County.

SECTION 11. VACANCY ADJUSTMENT.

(A) As a consequence of the transient use and potential for significant numbers of vacancies within Recreational Vehicle Park property, as compared to other Commercial Property, and the potential sustained lack of demand for fire protection services for unoccupied spaces, each Owner of 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 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 historical vacancy rate provided by the Owner. The vacancy rate shall be defined as the percentage of available recreational vehicle spaces within a Recreational Vehicle Park that were vacant for each and every day of the time between January 1 through and including December 31 of the prior year.

(D) 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 Recreational Vehicle Park Property, and (3) the vacancy rate.

(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. PROCEDURE FOR ADJOINING TAX PARCELS UNDER COMMON OWNERSHIP.

(A) The owner of Adjoining Tax Parcels may apply to the Tax Collector to combine such parcels into a single Tax Parcel for purposes of the imposition of the Fire Protection Assessment imposed herein. The property owner shall submit an application, under oath, stating:

(1) That the applicant is the owner of Adjoining Tax Parcels of real property in Columbia County, Florida as of January 1 of the year for which the assessment was made;

(2) The applicant shall:

(a) Provide a list of the parcel identification numbers for each of the Adjoining Tax Parcels;

(b) Provide the name and address of the owner.

(3) The applicant shall furnish such other information relating to the application as may be reasonably requested.

(B) The Tax Collector, with the assistance of other members of the administrative staff of the Board, 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's property qualifies as Adjoining Tax Parcels as defined herein.

(C) The Tax Collector shall furnish his 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 determining if the applicant's property qualifies as Adjoining Tax Parcels as defined herein.

(D) If the Tax Collector shall determine that such applicant's property qualifies as Adjoining Tax Parcels, the County shall adjust the Assessment Roll to reflect a single assessment charged to such Adjoining Tax Parcels and refund any excess Fire Protection Assessment funds paid prior to the adjustment.

(E) If the Tax Collector should determine that the applicant's property does not qualify as Adjoining Tax Parcels, the Tax Collector shall inform the applicant in writing, of the applicant's right to file a written appeal to the Board within fifteen (15) days after receipt of notice of such adverse ruling.

(F) If the applicant shall fail to file a notice of appeal with the Board within fifteen (15) days, or in the event the applicant shall appeal and the decision of the Tax Collector shall be upheld by the Board, such decision, in either case, shall be final and thereupon, the Fire Protection Special Assessment shall be collected or enforced in accordance with the Ordinance and this Resolution on each Tax Parcel separately. If the Board shall reverse the decision of the Tax Collector, the County shall adjust the Assessment Roll to reflect a single assessment charged to such Adjoining Tax Parcels and refund any excess Fire Protection Assessment funds paid prior to the adjustment.

(G) The Board, may from time to time, adopt by separate resolution, guidelines and directives to the Tax Collector, County Manager, or other designated County employee, for the administration of this Section.

(H) Any shortfall in the expected Fire Protection Assessment proceeds due to any adjustment or refund for Adjoining Tax Parcels shall be supplemented by any legally available funds and shall not be paid for by proceeds or funds derived from Fire Protection Assessments.

SECTION 13. 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 with the financial burden created by the imposition of a Fire

Protection 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 who meets the definition of an Indigent Person as set forth herein shall be eligible to receive payment of a Fire Protection Assessment by the County. Applicants for this hardship assistance shall provide written documentation satisfactory to the Tax Collector in order 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 Fire Protection 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 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 Fire Protection 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 Fire Protection Assessments. In the event a court of competent jurisdiction determines any assistance provided by the County Commission is improper or otherwise adversely affects the validity of the Fire Protection Assessment imposed for any 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 assistance afforded to such Tax Parcel by the County Commission.

SECTION 14. AUTHORIZATION OF PUBLIC HEARING. There is hereby established a public hearing to be held at 5:30 p.m. on September 4, 2025, 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 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 15. NOTICE BY PUBLICATION. The County Manager shall publish a notice of the public hearing authorized by Section 14 hereof in the manner and time provided in Section 94-64 of the Ordinance. The notice shall be published no later than August 14, 2025, in substantially the form attached hereto as Appendix C.

SECTION 16. NOTICE BY MAIL.

(A) If required by Section 94-68 of the Ordinance, the County Manager shall also provide notice of the public hearing authorized by Section 14 hereof by first class mail to the Owner of each parcel of Assessable Property, in the manner and time provided in Section 94-65 of the Ordinance. The notices shall be mailed no later than August 14, 2025, in substantially the form attached hereto as Appendix D.

(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 17. METHOD OF COLLECTION. It is hereby declared that the Fire Protection Assessments shall be collected and enforced pursuant to the Uniform Assessment Collection Act for the Fiscal Year beginning October 1, 2025.

SECTION 18. 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 County. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund fire protection services, facilities, and programs.

SECTION 19. 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 20. EFFECTIVE DATE. This Amended and Restated Initial Assessment Resolution shall take effect immediately upon its passage and adoption.

PASSED, ADOPTED AND APPROVED this 17th day of July, 2025.

**BOARD OF COUNTY COMMISSIONERS
OF COLUMBIA COUNTY, FLORIDA**

(SEAL)

By: _____
Chairman

ATTEST:

Clerk

Approved for Form and Correctness:

By: _____
County Attorney

APPENDIX A
IMPROVEMENT CODES

IMPROVEMENT CODES

Property Use Code	Description	Property Use Category
0	VACANT (0000)	Vacant
100	SINGLE FAMILY (0100)	Single-Family
101	SFRES/SFRES (0101)	Single-Family
102	SFRES/MOBILE HOME (0102)	Single-Family
107	SFRES/ACLF HOME (0107)	Single-Family
108	SFRES/RENTAL (0108)	Single-Family
110	SFRES/COMMERCIAL (0110)	Single-Family
111	SFRES/STORE/SHOP (0111)	Single-Family
117	SFRES/OFFICE (0117)	Single-Family
128	SFRES/MH PARK (0128)	Single-Family
148	SFRES/WAREHOUSE/STRG (0148)	Single-Family
149	SFRES/HANGER (0149)	Single-Family
172	SFRES/DAY CARE (0172)	Single-Family
200	MOBILE HOME (0200)	Single-Family
201	MODULAR HOME (0201)	Single-Family
202	MOBILE HOME/M HOME (0202)	Single-Family
217	MH/OFFICE (0217)	Single-Family
226	MH/SHOP (0226)	Single-Family
300	MULTI-FAM 10+ (0300)	Multi-Family
400	CONDOMINIA (0400)	Multi-Family
700	MISC IMPROVED (0700)	Single-Family
800	MULTI-FAM <10 (0800)	Multi-Family
802	MULTI-FAMILY/MH (0802)	Multi-Family
900	RES COMM	Excluded
1000	VACANT COMMERCIAL (1000)	Vacant
1001	MISC COMMERCIAL (1001)	Commercial
1100	STORES/1 STORY (1100)	Commercial
1101	STORE/SFR (1101)	Commercial
1102	STORE,MOBILE HOME (1102)	Commercial
1111	STORE/FLEA MKT (1111)	Commercial
1117	STORE/OFFICE (1117)	Commercial
1126	CONV STORE/GAS (1126)	Commercial
1200	MXD RES/OFF/STO (1200)	Commercial
1600	COMMUNITY SHOPPING (1600)	Commercial
1700	OFFICE BLD 1STY (1700)	Commercial

Property Use Code	Description	Property Use Category
1900	PROFESS SVC/BLD (1900)	Commercial
2100	RESTAURANT/CAFE (2100)	Commercial
2300	FINANCIAL BLDG (2300)	Commercial
2400	INSURANCE COMP (2400)	Commercial
2500	REPAIR SERVICE (2500)	Commercial
2501	REPAIR SERVICE/SFR (2501)	Commercial
2502	REPAIR SERVICE/MH (2502)	Commercial
2503	BOAT REPAIR/MH (2503)	Commercial
2525	BEAUTY PARLOR (2525)	Commercial
2600	SERVICE STATION (2600)	Commercial
2601	FUEL ISLAND/CANOPY (2601)	Commercial
2620	TRUCK STOP (2620)	Commercial
2664	CAR WASH (2664)	Commercial
2700	VEH SALE/REPAIR (2700)	Commercial
2702	VEH SALE/REPAIR & MH (2702)	Commercial
2710	MH SALES LOT (2710)	Commercial
2800	RV/MH,PK LOT (2800)	Commercial
2801	RV/MH PARK SMALL (2801)	Commercial
2802	MH PARK (2802)	Commercial
2900	WHOLESALE OUTLET (2900)	Commercial
3000	FLORIST/GREENHOUSE (3000)	Commercial
3300	NIGHTCLUB/BARS (3300)	Commercial
3500	TOURIST ATTRACTION (3500)	Commercial
3600	CAMPS (3600)	Commercial
3601	RV PARK/SFR (3601)	Commercial
3611	CAMPGROUND/STORE (3611)	Commercial
3700	RACE TRACKS,ALL (3700)	Commercial
3800	GOLF COURSES (3800)	Commercial
3900	HOTELS/MOTELS (3900)	Commercial
3901	HOTELS/MTL/SFR (3901)	Commercial
4000	VACANT INDUSTRIAL (4000)	Vacant
4001	MISC INDUSTRIAL (4001)	Industrial/Warehouse
4100	LIGHT MANUFACTURE (4100)	Industrial/Warehouse
4200	HEAVY INDUSTRL (4200)	Industrial/Warehouse
4300	LUMBER YARD (4300)	Industrial/Warehouse
4400	PACKING PLANTS (4400)	Industrial/Warehouse
4600	OTHER FOOD PROCESS (4600)	Industrial/Warehouse

Property Use Code	Description	Property Use Category
4700	MINERAL PROCESSING (4700)	Industrial/Warehouse
4800	WAREHOSE/DISTRB (4800)	Industrial/Warehouse
4801	WAREHOUSE/STOR/SFR (4801)	Industrial/Warehouse
4810	MINI STORAGE (4810)	Industrial/Warehouse
4817	WHSE STORAGE/OFFICE (4817)	Industrial/Warehouse
4845	WAREHOUSE/RECYCLE (4845)	Industrial/Warehouse
4849	BARN (4849)	Industrial/Warehouse
4900	OPEN STORAGE (4900)	Industrial/Warehouse
5000	IMPROVED AG (5000)	Agricultural
5010	IMP AG/COMMERCIAL (5010)	Agricultural
5011	IMP AG/STORE (5011)	Agricultural
5017	IMP AG/OFFICE (5017)	Agricultural
5020	IMP AG/BARN (5020)	Agricultural
5028	IMP AG/MH/PARKING (5028)	Agricultural
5048	IMP AG/WAREHOUSE (5048)	Agricultural
5068	IMP AG/DAIRY (5068)	Agricultural
5100	CROPLAND CLS1 (5100)	Agricultural
5200	CROPLAND CLS2 (5200)	Agricultural
5400	TIMBERLAND 90+ (5400)	Agricultural
5500	TIMBERLAND 80-89 (5500)	Agricultural
5600	TIMBERLAND 70-79 (5600)	Agricultural
5700	TIMBERLAND 60-69 (5700)	Agricultural
5800	TIMBERLAND 50-59 (5800)	Agricultural
5900	TIMBERLAND UNCLASS (5900)	Agricultural
6000	PASTURE CLS1 (6000)	Agricultural
6010	PASTURE/COMMERCIAL (6010)	Agricultural
6182	IMP PASTURE MH (6182)	Agricultural
6200	PASTURE CLS33 (6200)	Agricultural
6241	S/IMP PASTURE SFR (6241)	Agricultural
6677	PECAN GROVES (6677)	Agricultural
6900	MISC AG (6900)	Agricultural
7000	VAC INSTITUTIONAL-EX (7000)	Vacant
7001	VAC INSTITUTIONAL-NON-EX (7001)	Vacant
7100	CHURCHES-EX (7100)	Institutional
7200	PRVT SCHL/DAY CARE (7200)	Institutional
7210	CHARTER SCHOOL (7210)	Institutional
7400	HOMES FOR THE AGED (7400)	Institutional

Property Use Code	Description	Property Use Category
7500	NON-PROFIT / ORPHANA (7500)	Institutional
7600	MORTUARY/CEMETARY-EX (7600)	Institutional
7601	MORTUARY/CEMETARY - NON- EX (7601)	Institutional
7700	CLUBS/LODGES/HALLS-EX (7700)	Institutional
7701	CLUBS/LODGES/HALLS-NON-EX (7701)	Institutional
8005	STATE FLA VAC (8005)	Vacant
8083	PUB SCHL VAC (8083)	Vacant
8086	COUNTY VAC (8086)	Vacant
8088	FEDERAL VAC (8088)	Vacant
8200	FOREST, PARKS, REC (8200)	Vacant
8300	PUB SCHL IMP (8300)	Institutional
8500	HOSPITALS (8500)	Institutional
8600	COUNTY IMP (8600)	Institutional
8700	TIITF IMP (8700)	Institutional
8710	STATE TIITF (8710)	Institutional
8787	STATE/PRISON (8787)	Institutional
8800	FEDERAL IMP (8800)	Institutional
8900	MUNICIPAL IMP-EX (8900)	Institutional
8901	MUNICIPAL IMP- NON- EX (8901)	Institutional
9100	UTILITIES (9100)	Industrial/Warehouse
9101	Solar Energy (9101)	Industrial/Warehouse
9400	RIGHTS-OF-WAY (9400)	Excluded
9410	AIR STRIP/RUNWAY (9410)	Excluded
9600	WASTELAND/DUMPS (9600)	Excluded
9900	NON AG ACREAGE (9900)	Vacant
9901	AC/XFOB (9901)	Vacant
NULL	NULL	Excluded

APPENDIX B

FIXED PROPERTY USE CODES

FIXED PROPERTY USE CODES

Property Code	Property Description	Property Use Category
0	Other	Vacant
100	Assembly, other	Commercial
110	Fixed-use recreation places, other	Commercial
112	Billiard center, pool hall	Commercial
116	Swimming facility	Commercial
120	Variable-use amusement, recreation places, other	Commercial
121	Ballroom, gymnasium	Commercial
122	Convention center, exhibition hall	Commercial
123	Stadium, arena	Commercial
124	Playground	Institutional
130	Places of worship, funeral parlors, other	Institutional
131	Church, mosque, synagogue, temple, chapel	Institutional
140	Clubs, other	Commercial
142	Clubhouse	Commercial
150	Public or government, other	Institutional
151	Library	Institutional
161	Restaurant or cafeteria	Commercial
162	Bar or nightclub	Commercial
200	Educational, other	Institutional
210	Schools, non-adult, other	Institutional
211	Preschool	Institutional
213	Elementary school, including kindergarten	Institutional
215	High school/junior high school/middle school	Institutional
241	Adult education center, college classroom	Institutional
254	Day care, in commercial property	Commercial
255	Day care, in residence, licensed	Residential
300	Health care, detention, & correction, other	Institutional
311	24-hour care nursing homes, 4 or more persons	Institutional
321	Mental retardation/development disability facility	Institutional
323	Asylum, mental institution	Institutional
331	Hospital - medical or psychiatric	Institutional
332	Hospices	Institutional
340	Clinics, doctors offices, hemodialysis ctr, other	Commercial

Property Code	Property Description	Property Use Category
341	Clinic, clinic-type infirmary	Commercial
342	Doctor, dentist or oral surgeon office	Commercial
343	Hemodialysis unit	Commercial
361	Jail, prison (not juvenile)	Institutional
363	Reformatory, juvenile detention center	Institutional
365	Police station	Institutional
400	Residential, other	Residential
419	1 or 2 family dwelling	Residential
429	Multifamily dwelling	Residential
439	Boarding/rooming house, residential hotels	Residential
449	Hotel/motel, commercial	Commercial
459	Residential board and care	Residential
460	Dormitory-type residence, other	Institutional
500	Mercantile, business, other	Commercial
511	Convenience store	Commercial
519	Food and beverage sales, grocery store	Commercial
529	Textile, wearing apparel sales	Commercial
549	Special shop	Commercial
557	Personal service, including barber and beauty shops	Commercial
559	Recreational, hobby, home repair sales, pet store	Commercial
569	Professional supplies, services	Commercial
571	Service station, gas station	Commercial
579	Motor vehicle or boat sales, services, repair	Commercial
580	General retail, other	Commercial
581	Department or discount store	Commercial
592	Bank	Commercial
593	Office: veterinary or research	Commercial
596	Post office or mailing firms	Commercial
599	Business office	Commercial
600	Ind., utility, defense, agriculture, mining, other	Industrial/Warehouse
610	Energy production plant, other	Industrial/Warehouse
632	None	Industrial/Warehouse
639	Communications center	Commercial
640	Utility or distribution system, other	Industrial/Warehouse
642	Electrical distribution	Industrial/Warehouse
644	Gas distribution, gas pipeline	Industrial/Warehouse
648	Sanitation utility	Industrial/Warehouse

Property Code	Property Description	Property Use Category
659	Livestock production	Agricultural
669	Forest, timberland, woodland	Agricultural
700	Manufacturing, processing	Industrial/Warehouse
800	Storage, other	Industrial/Warehouse
807	Outside material storage area	Industrial/Warehouse
808	Outbuilding or shed	Industrial/Warehouse
819	Livestock, poultry storage	Industrial/Warehouse
839	Refrigerated storage	Industrial/Warehouse
880	Vehicle storage, other	Industrial/Warehouse
881	Parking garage (Detached residential garage)	Industrial/Warehouse
888	Fire station	Institutional
891	Warehouse	Industrial/Warehouse
899	Residential or self-storage units	Industrial/Warehouse
900	Outside or special property, other	Agricultural
919	Dump, sanitary landfill	Industrial/Warehouse
921	Bridge, trestle	Non-Specific
926	Outbuilding, protective shelter	Non-Specific
931	Open land or field	Agricultural
935	Campsite with utilities	Commercial
936	Vacant lot	Agricultural
938	Graded and cared-for plots of land	Agricultural
940	Water area, other	Non-Specific
946	Lake, river, stream	Non-Specific
951	Railroad right-of-way	Non-Specific
952	Railroad yard	Non-Specific
960	Street, other	Non-Specific
961	Highway or divided highway	Non-Specific
962	Residential street, road or residential driveway	Non-Specific
963	Street or road in commercial area	Non-Specific
965	Vehicle parking area	Non-Specific
972	Aircraft runway	Non-Specific
973	Aircraft taxiway	Non-Specific
974	Aircraft loading area	Non-Specific
981	Construction site	Non-Specific
983	Pipeline, power line or other utility right-of-way	Non-Specific
984	Industrial plant yard-area	Agricultural
NNN	None	Non-Specific

Property Code	Property Description	Property Use Category
UUU	Undetermined	Non-Specific
N/A	Blank	Non-Specific

APPENDIX C

BASIC ACTION TAKEN CODES

BASIC ACTION TAKEN CODES

Basic Action Taken Code	Basic Action Taken Description	Classification
10	Fire control or extinguishment, other	Fire/Non-ALS
11	Extinguishment by fire service personnel	Fire/Non-ALS
12	Salvage & overhaul	Fire/Non-ALS
13	Establish fire lines (wildfire)	Fire/Non-ALS
14	Contain fire (wildland)	Fire/Non-ALS
16	Control fire (wildland)	Fire/Non-ALS
20	Search & rescue, other	Fire/Non-ALS
21	Search	Fire/Non-ALS
22	Rescue, remove from harm	Fire/Non-ALS
23	Extricate, disentangle	Fire/Non-ALS
24	Recover body	Fire/Non-ALS
30	Emergency medical services, other	Fire/Non-ALS
31	Provide first aid & check for injuries	Fire/Non-ALS
32	Provide basic life support (BLS)	Fire/Non-ALS
33	Provide advanced life support (ALS)	ALS
34	Transport person	Fire/Non-ALS
40	Hazardous condition, other	Fire/Non-ALS
41	Identify, analyze hazardous materials	Fire/Non-ALS
42	HazMat detection, monitoring, sampling, & analysis	Fire/Non-ALS
43	Hazardous materials spill control and confinement	Fire/Non-ALS
44	Hazardous materials leak control & containment	Fire/Non-ALS
45	Remove hazard	Fire/Non-ALS
46	Decontaminate persons or equipment	Fire/Non-ALS
48	Remove hazardous materials	Fire/Non-ALS
51	Ventilate	Fire/Non-ALS
52	Forcible entry	Fire/Non-ALS
54	Determine if materials are non-hazardous	Fire/Non-ALS
55	Establish safe area	Fire/Non-ALS
58	Operate apparatus or vehicle	Fire/Non-ALS
60	Systems and services, other	Fire/Non-ALS
62	Restore sprinkler or fire protection system	Fire/Non-ALS
63	Restore fire alarm system	Fire/Non-ALS
64	Shut down system	Fire/Non-ALS
65	Secure property	Fire/Non-ALS
70	Assistance, other	Fire/Non-ALS

Basic Action Taken Code	Basic Action Taken Description	Classification
71	Assist physically disabled	Fire/Non-ALS
72	Assist animal	Fire/Non-ALS
73	Provide manpower	Fire/Non-ALS
74	Provide apparatus	Fire/Non-ALS
75	Provide equipment	Fire/Non-ALS
76	Provide water	Fire/Non-ALS
77	Control crowd	Fire/Non-ALS
78	Control traffic	Fire/Non-ALS
79	Assess severe weather or natural disaster damage	Fire/Non-ALS
80	Information, investigation & enforcement, other	Fire/Non-ALS
81	Incident command	Fire/Non-ALS
82	Notify other agencies.	Fire/Non-ALS
83	Provide information to public or media	Fire/Non-ALS
84	Refer to proper authority	Fire/Non-ALS
85	Enforce codes	Fire/Non-ALS
86	Investigate	Fire/Non-ALS
87	Investigate fire out on arrival	Fire/Non-ALS
90	Fill-in, standby, other	Fire/Non-ALS
92	Standby	Fire/Non-ALS
93	Cancelled en route	Fire/Non-ALS
N/A	N/A	Fire/Non-ALS

APPENDIX D

FORM OF NOTICE TO BE PUBLISHED

APPENDIX D

FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 14, 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 Columbia County, Florida will conduct a public hearing to consider the continued imposition of annual fire protection special assessments for the provision of fire protection services within the boundaries of the Columbia County Municipal Service Benefit Unit for Fire Protection Services, which includes all of the unincorporated areas of the County and the incorporated area of the Town of Fort White for the Fiscal Year commencing October 1, 2025, to fund the cost of fire protection services, facilities, and programs as provided to such properties and to authorize collection of such assessments on the tax bill.

The hearing will be held at 5:30 p.m. on September 4, 2025, 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 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 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 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 schedule.

FIRE PROTECTION ASSESSMENTS

RESIDENTIAL PROPERTY USE CATEGORIES	Rate Per EDU
Single Family/Mobile Home	\$339.41
Multi-Family	\$186.41
LAND PROPERTY USE CATEGORIES	Rate Per Parcel
Land <= 160 acres	\$4.40
LAND PROPERTY USE CATEGORIES	Rate Per Each Add'l Acre (added to rate/parcel)
Land ≥ 160 acres and < 640 acres	\$0.0436
NON-RESIDENTIAL PROPERTY USE CATEGORIES	Per Square Foot Rates
Commercial	\$0.1825
Industrial/Warehouse	\$0.0937
Institutional	\$0.1913

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. 2025R-27), 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.

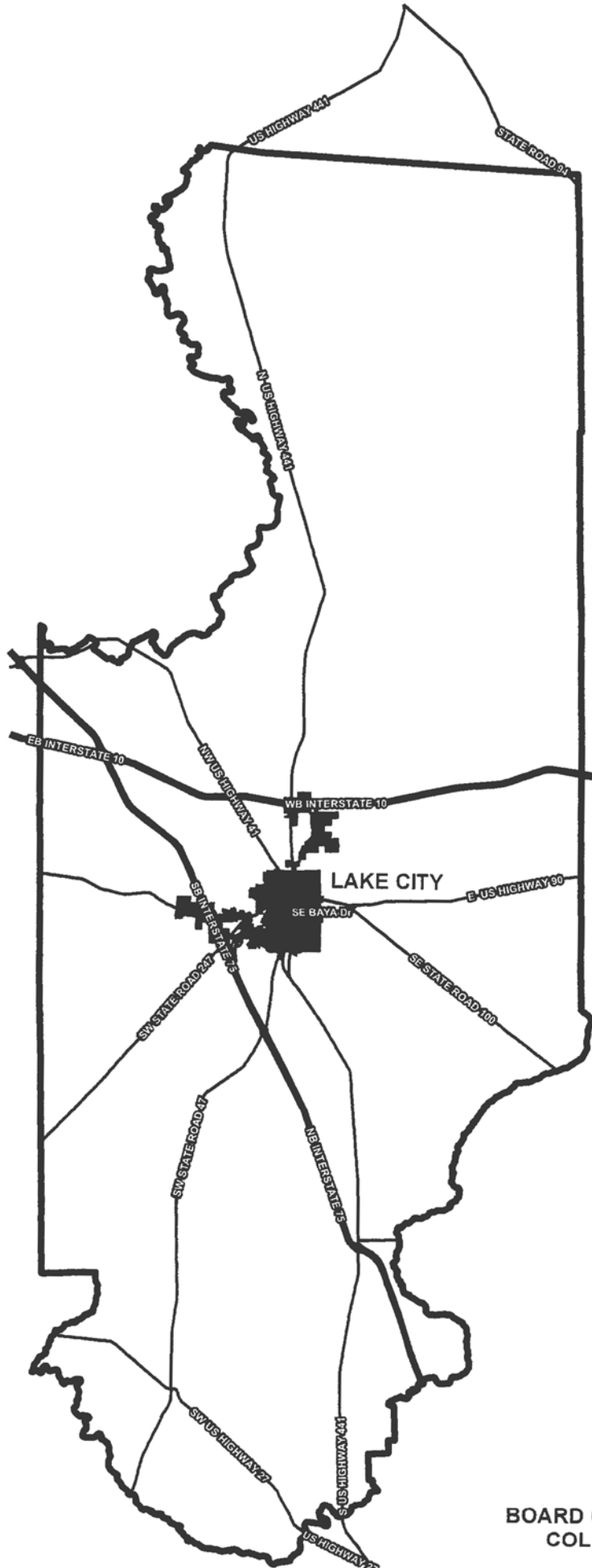
The assessments will be collected on the ad valorem tax bill to be mailed in November 2025, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Board 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.

[INSERT MAP OF THE MSBU]

**BOARD OF COUNTY COMMISSIONERS
COLUMBIA COUNTY, FLORIDA**

FIRE



INCORPORATED AREA OF
LAKE CITY NOT A PART



APPENDIX E
FORM OF NOTICE TO BE MAILED

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

COLUMBIA COUNTY, FLORIDA
NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR
COLLECTION OF FIRE PROTECTION NON-AD VALOREM
ASSESSMENTS
NOTICE DATE AUGUST 14, 2025

«OwnerName»
«OwnerAdd1»
«City» <State> <Zip>

Parcel Tax ID: «PID»
Sequence Number: «SeqPrefix»«SeqNum»
Legal: <LegalDesc>

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

As required by Section 197.3632, Florida Statutes, and the direction of Board of County Commissioners of Columbia County, notice is hereby given that annual assessments for fire protection 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, 2025, and future fiscal years. The use of the annual special assessment to fund fire protection services benefiting property located within the Columbia County Municipal Service Benefit Unit for Fire Protection Services (the "MSBU") in the past has proven to be a fair, efficient and effective method of funding these essential public services.

The total annual fire protection assessment revenue to be collected within the County is estimated to be \$9,627,079.00 for fiscal year October 1, 2025 – September 30, 2026.

The annual fire protection assessment is based on the classification of each parcel of property and number of billing units contained therein. The above listed parcel has the following units:

Category	Type and Number of Billing Units	Fiscal Year 25-26 Assessment	Maximum Assessment
[Category]	[ParcelUnit][UnitDesc]	[Charge]	[Charge]
[Category]	[ParcelUnit][UnitDesc]	[Charge]	[Charge]
[Category]	[ParcelUnit][UnitDesc]	[Charge]	[Charge]
[Category]	[ParcelUnit][UnitDesc]	[Charge]	[Charge]
[Category]	[ParcelUnit][UnitDesc]	[Charge]	[Charge]
[Category]	[ParcelUnit][UnitDesc]	[Charge]	[Charge]
[Category]	[ParcelUnit][UnitDesc]	[Charge]	[Charge]
Total Assessment		\$(SumofBld)	\$(SumofBld)

The maximum annual Fire Protection Assessment for the above parcel for Fiscal Year 2025-26 is \$_____. The maximum annual Fire Protection 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 4, 2025, 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. 2025R-27), 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 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.

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 *******