



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: 7/10/2025 Meeting Date: 7/17/2025

Department: BCC Administration

1. Nature and purpose of agenda item:

Resolution No. 2025R-21 - Preliminary Rate Resolution - Emerald Lakes MSBU

2. Recommended Motion/Action:

Approve

3. Fiscal impact on current budget.

This item has no effect on the current budget.

COLUMBIA COUNTY, FLORIDA

**PRELIMINARY RATE RESOLUTION
FOR EMERALD LAKES STREET LIGHTING MSBU
RESOLUTION NO. 2025R-21**

ADOPTED JULY 17, 2025

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RESOLUTION NO. 2025R-21

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA, RELATING TO THE PROVISION OF STREET LIGHTING SERVICES, FACILITIES, AND PROGRAMS THROUGHOUT THE EMERALD LAKES STREET LIGHTING MUNICIPAL SERVICE BENEFIT UNIT; ESTIMATING THE COST OF STREET LIGHTING SERVICES, FACILITIES, AND PROGRAMS TO BE ASSESSED FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2025; DIRECTING THE COUNTY MANAGER TO PREPARE OR DIRECT THE PREPARATION OF AN UPDATED ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE IN CONNECTION THEREOF; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Columbia County, Florida (the "Board"), has enacted the Master Service Assessment Ordinance, as codified in Chapter 94, Article II of the Columbia County Code of Ordinances, as it may be amended, which authorizes the annual reimposition of Street Lighting Assessments for Street Lighting services, facilities, and programs against all Tax Parcels within the Emerald Lakes Street Lighting Municipal Service Benefit Unit; and

WHEREAS, the imposition of a Street Lighting Assessment for Street Lighting services, facilities and programs for each Fiscal Year is an equitable and efficient method of allocating and apportioning Street Lighting Service Cost among all Tax Parcels within the MSBU; and

WHEREAS, the Board desires to reimpose an annual Street Lighting Assessment program within the Emerald Lakes Street Lighting Municipal Service

Benefit Unit, using the tax bill collection method for the Fiscal Year beginning on October 1, 2025; and

WHEREAS, pursuant to the Ordinance, the reimposition of Street Lighting Assessments for the Fiscal Year beginning of October 1, 2025, requires certain processes such as the preparation of the Street Lighting Assessment Roll; and

WHEREAS, annually a Preliminary Rate Resolution describing the method of assessing Street Lighting Service Costs against Tax Parcels located within the Emerald Lakes Street Lighting Municipal Service Benefit Unit, directing the preparation of an updated assessment roll, authorizing a public hearing and directing the provision of notice thereof is required by the Ordinance for the reimposition of the Street Lighting Assessments; and

WHEREAS, the Board deems it to be in the best interest of the citizens and residents of the Emerald Lakes Street Lighting Municipal Service Benefit Unit to adopt this Preliminary Rate Resolution for the Emerald Lakes Street Lighting Municipal Service Benefit Unit.

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 Initial Assessment Resolution (Resolution No. 2014R-18), the Final Assessment Resolution (Resolution No. 2014R-27), 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 Preliminary Rate Resolution as defined in the Ordinance which initiates the annual process for updating the Street Lighting Assessment Roll and directs the reimposition of the Street Lighting Assessments for the Fiscal Year beginning October 1, 2025.

(B) All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance, the Initial Assessment Resolution, and the Final Assessment Resolution.

(C) 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.

SECTION 3. GENERAL FINDINGS. The legislative findings of special benefit and fair and reasonable apportionment embodied in the Ordinance, the Initial Assessment Resolution, and the Final Assessment Resolution are affirmed and incorporated herein by reference.

SECTION 4. ESTIMATED STREET LIGHTING SERVICE COST.

(A) The total estimated Street Lighting Service Cost is \$8,977.80 for the Fiscal Year beginning October 1, 2025.

(B) This Street Lighting Service Cost will be funded through the imposition of Assessments against property located within the Emerald Lakes Street Lighting Municipal Service Benefit Unit in the manner set forth herein.

SECTION 5. IMPOSITION OF STREET LIGHTING ASSESSMENTS.

(A) Street Lighting Assessments shall be imposed against all Tax Parcels located within the Emerald Lakes Street Lighting Municipal Service Benefit Unit, other than Excluded Parcels that are not improved with a Dwelling Unit as of the Effective Date of this Preliminary Rate Resolution, for the Fiscal Year commencing on October 1, 2025.

(B) When imposed, the Street Lighting Assessments shall constitute a lien upon the Tax Parcels located in the Emerald Lakes Street Lighting Municipal Service Benefit Unit pursuant to Section 94-69 of the Ordinance.

(C) The Street Lighting Assessments for the Fiscal Year commencing on October 1, 2025, shall be calculated and apportioned in accordance with Section 2.04 of the Initial Assessment Resolution, which is hereby approved and incorporated herein by reference.

(D) Based upon the Street Lighting Service Cost specified in Section 4 hereof, the estimated Street Lighting Assessment is \$46.04 per Lot for the Fiscal Year commencing October 1, 2025.

SECTION 6. ASSESSMENT ROLL.

(A) The County Manager is hereby directed to prepare, or direct the preparation of, the updated Street Lighting Assessment Roll in the manner provided in the Ordinance. The County Manager shall apportion the Street Lighting Service Cost among the parcels of real property within the MSBU as reflected on the Tax Roll in conformity with this Preliminary Rate Resolution.

(B) A copy of the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, this Preliminary Rate Resolution, and the updated Street Lighting Assessment Roll shall be maintained on file in the office of the County Manager or such person's designee and open to public inspection. The foregoing shall not be construed to require that the Street Lighting Assessment Roll be in printed form if the amount of the Street Lighting Assessment for each Tax Parcel can be determined by use of an available computer terminal.

SECTION 7. METHOD OF COLLECTION. The Street Lighting Assessments shall be collected pursuant the Uniform Assessment Collection Act, as provided in Section 94-01 of the Ordinance.

SECTION 8. 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 Street Lighting Assessments from the public and affected property owners and consider imposing Street Lighting Assessments for the Fiscal Year beginning October 1, 2025

and collecting such assessments on the same bill as ad valorem taxes pursuant to the Uniform Assessment Collection Act.

SECTION 9. NOTICE BY PUBLICATION. The County Manager or such person's designee shall publish a notice of the public hearing authorized by Section 8 of this Preliminary Rate Resolution in the manner and the time provided in Section 94-64 of the Ordinance. The published notice shall be published no later than August 14, 2025, in substantially the form attached hereto as Appendix A.

SECTION 10. NOTICE BY MAIL.

(A) If required by Section 94-68 of the Ordinance, the County Manager or such person's designee shall also, at the time and in the manner specified in Section 94-65 of the Ordinance, provide first class mailed notice of the public hearing authorized by Section 8 hereof to each property owner proposed to be assessed at the address indicated on the Tax Roll. The notices shall be mailed no later than August 14, 2025, in substantially the form attached hereto as Appendix B.

(B) For Tax Parcels with exempt "home addresses" pursuant to Section 119.071(4), Florida Statutes, the County Manager shall work with the Property Appraiser and/or Tax Collector for provision of notice.

SECTION 11. 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 12. EFFECTIVE DATE. This Preliminary Rate 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:

By: _____
Clerk

Approved for Form and Correctness:

By: _____
County Attorney

APPENDIX A
FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 14, 2025

**NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION
OF STREET LIGHTING 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 street lighting special assessments for the provision of street lighting services, facilities, and programs for the Fiscal Year beginning October 1, 2025, and future fiscal years within the boundaries of the Emerald Lakes Street Lighting Municipal Service Benefit Unit ("MSBU"), as shown below.

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 and their collection on the ad valorem tax bill. All affected property owners have a right to appear at the hearing and to file written objections with the County within 20 days of this notice. If a person decides to appeal any decision made by the Board of County Commissioners with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the County 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 the total number of improved Lots attributed to that parcel. The annual assessment will include each Tax Parcel's share of the service cost, plus administrative and collection costs. The maximum annual assessment is estimated to be \$46.04 per Lot for the fiscal year beginning October 1, 2025, and future fiscal years.

Copies of the Master Capital Project and Service Assessment Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, the Preliminary Rate Resolution and the updated Emerald Lakes Street Lighting 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**



APPENDIX B
FORM OF NOTICE TO BE MAILED

APPENDIX B

FORM OF NOTICE TO BE MAILED

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

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

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

Owner Name
Address
City, State Zip

Tax Parcel # _____
Legal Description: _____

As required by Section 197.3632, Florida Statutes, and the direction of Columbia County, notice is hereby given that Columbia County will consider the continued imposition of a special assessment for street lighting services using the tax bill collection method which may be levied on your property for the for the Fiscal Year beginning October 1, 2025, and future fiscal years. The purpose of this assessment is to fund street lighting services within the Emerald Lakes Street Lighting Municipal Service Benefit Unit ("MSBU") within the unincorporated area of the County. The total street lighting assessment revenue to be collected within the MSBU is estimated to be \$8,977.80 for the fiscal year beginning October 1, 2025. The assessment for each parcel of property will be based upon the total number of improved Lots attributed to that parcel.

The total number of improved Lots on the above parcel is _____.

The annual street lighting assessment for the above parcel is \$_____for the fiscal year beginning October 1, 2025 and future fiscal years.

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 assessments. 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 of County Commissioners 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 Capital Project and Service Assessment Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, the Preliminary Rate Resolution, 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, between the hours of 8:00 a.m. and 4:30 p.m., Monday through Friday.

Both the non-ad valorem assessment amount shown on this notice and the ad valorem taxes for the above parcel will be collected on the ad valorem tax bill mailed in November of each year the assessment is imposed. 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 * * * * *