



**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: 8/21/2025 Meeting Date: 9/4/2025

Department: BCC Administration

1. Nature and purpose of agenda item:

Resolution No. 2025R-33 - Emerald Lakes Street Lighting MSBU

2. Recommended Motion/Action:

Approve

3. Fiscal impact on current budget.

This item has no effect on the current budget.

COLUMBIA COUNTY, FLORIDA

**ANNUAL RATE RESOLUTION
FOR EMERALD LAKES STREET LIGHTING MSBU**

RESOLUTION NO. 2025R-33

ADOPTED SEPTEMBER 4, 2025

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RESOLUTION NO. 2025R-33

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; PROVIDING AUTHORITY, DEFINITIONS AND INTERPRETATION; CONFIRMING THE PRELIMINARY RATE RESOLUTION; APPROVING THE UPDATED STREET LIGHTING ASSESSMENT ROLL; REIMPOSING THE STREET LIGHTING ASSESSMENTS FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2025; PROVIDING FOR COLLECTION; PROVIDING FOR APPLICATION OF ASSESSMENT PROCEEDS; PROVIDING FOR EFFECT; PROVIDING FOR CONFLICTS, SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Columbia County Florida, has enacted the Master Service Assessment Ordinance, as codified in Chapter 94, Article II of the Columbia County Code of Ordinances (the "Ordinance"), which authorizes the annual imposition of Street Lighting Assessments for street lighting services, facilities, and programs against Tax Parcels of Assessable Property located within the Emerald Lakes Street Lighting Municipal Services Benefit Unit; and

WHEREAS, the imposition of a Street Lighting Assessment for street lighting services, facilities, and programs each fiscal year is an equitable and efficient method of allocating and apportioning Street Lighting Service Cost among Tax Parcels of Assessable Property; and

WHEREAS, the Board desires to reimpose a Street Lighting Assessment within the Emerald Lakes Street Lighting Municipal Services Benefit Unit using the tax bill collection method for the Fiscal Year beginning on October 1, 2025; and

WHEREAS, on July 17, 2025, the Board adopted Resolution No. 2025R-21 (the "Preliminary Rate Resolution") containing a brief and general description of the street lighting services, facilities and programs to be provided to Tax Parcels of Assessable Property; describing the method of apportioning the Street Lighting Service Cost to compute the Street Lighting Assessment for street lighting services, facilities, and programs against Tax Parcels of Assessable Property; estimating the rate of assessment; and directing the preparation of the updated Street Lighting Assessment Roll and provision of the notice required by the Ordinance; and

WHEREAS, pursuant to the provisions of the Ordinance, the County is required to confirm or repeal the Preliminary Rate Resolution with such amendments as the Board deems appropriate, after hearing comments and objections of all interested parties; and

WHEREAS, the Street Lighting Assessment Roll has heretofore been made available for inspection by the public, as required by the Ordinance; and

WHEREAS, notice of a public hearing has been published and mailed to each property owner proposed to be assessed if required by Section 94-68 of the Ordinance, notifying such property owner of the Owner's opportunity to be heard; an affidavit regarding the form of notice mailed to each property owner being attached hereto as Appendix A and the proof of publication being attached hereto as Appendix B; and

WHEREAS, a public hearing was held on September 4, 2025, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance.

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 Ordinance; the Initial Assessment Resolution (Resolution No. 2014R-18); the Final Assessment Resolution (Resolution No. 2014R-27); the Preliminary Rate Resolution; Article VIII, Section 1 of the Florida Constitution; ; sections 125.01 and 125.66, Florida Statutes; the Columbia County Home Rule Charter; and other applicable provisions of law.

SECTION 2. DEFINITIONS AND INTERPRETATION.

(A) This Resolution constitutes the Annual Rate Resolution as defined in the Ordinance.

(B) All capitalized terms in this Resolution shall have the meanings defined in the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, and the Preliminary Rate 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. CONFIRMATION OF PRELIMINARY RATE RESOLUTION. The Preliminary Rate Resolution is hereby confirmed.

SECTION 4. APPROVAL OF ASSESSMENT ROLL.

(A) The Street Lighting Assessment Roll, a copy of which was present at the above referenced public hearing by electronic media and is incorporated herein by reference, is hereby approved for the Fiscal Year beginning October 1, 2025.

(B) Additionally, the Street Lighting Assessment Roll, as approved, includes those Tax Parcels of Assessable Property within the Emerald Lakes Street Lighting Municipal Service Benefit Unit that cannot be set forth in that Street Lighting Assessment Roll due to the provisions of Section 119.071(4), Florida Statutes, concerning exempt “home addresses.”

SECTION 5. REIMPOSITION OF ASSESSMENTS TO FUND STREET LIGHTING IMPROVEMENTS.

(A) Adoption of this Annual Rate Resolution constitutes a legislative determination, that the Tax Parcels included in the updated Street Lighting Assessment Roll are specially benefited by the provision of the street lighting services, facilities, and programs in the amount of the annual Street Lighting Assessment set forth in the updated Street Lighting Assessment Roll, and a legislative determination that the Street Lighting Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Preliminary Rate Resolution.

(B) For the Fiscal Year commencing October 1, 2025, the estimated Street Lighting Service Cost for the Emerald Lakes Street Lighting Municipal Service Benefit Unit is \$8,977.80. For the Fiscal Year commencing October 1, 2025, the Street Lighting Assessment is \$46.04 per Lot. The annual Street Lighting Assessments computed in the manner set forth in the Preliminary Rate Resolution are hereby levied and

reimposed on all Tax Parcels of Assessable Property at the rates included in the updated Street Lighting Assessment Roll for the Fiscal Year commencing October 1, 2025.

(C) The methodology set forth in Section 5 of the Preliminary Rate Resolution for computing the annual Street Lighting Assessments is hereby approved.

(D) Upon adoption of this Annual Rate Resolution, the Street Lighting Assessments shall constitute a lien against the assessed property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles, and claims until paid. The lien shall be deemed perfected upon adoption by the Board of this Annual Rate Resolution and shall attach to the property included on the Assessment Roll as of the prior January 1, the lien date for ad valorem taxes.

(E) As authorized in Section 94-75 of the Ordinance, interim Street Lighting Assessments are also levied and imposed against all property within the Emerald Lakes Street Lighting Municipal Service Benefit Unit for which a Certificate of Occupancy is issued after adoption of this Annual Rate Resolution based upon the rates of assessment approved herein.

SECTION 6. COLLECTION OF ASSESSMENTS.

(A) The Street Lighting Assessments shall be collected pursuant to the Uniform Assessment Collection Act, as provided in Section 94-101 of the Ordinance.

(B) The Assessment Roll, as herein approved, together with the correction of any errors or omissions as provided for in the Ordinance, shall be delivered to the Tax

Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance. The Property Appraiser and Tax Collector shall apply the Street Lighting Assessment rates approved herein to any Tax Parcels of Assessable Property with exempt "home addresses" pursuant to Section 119.071(4), Florida Statutes.

(C) The Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C.

SECTION 7. APPLICATION OF ASSESSMENT PROCEEDS. Proceeds derived by the County from the Street Lighting Assessments shall be used for the provision of Street Lighting services, facilities, and programs within the Emerald Lakes Street Lighting Municipal Service Benefit Unit. 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 Street Lighting services, facilities, and programs within the Emerald Lakes Street Lighting Municipal Service Benefit Unit.

SECTION 8. EFFECT OF ANNUAL RATE RESOLUTION. The adoption of this Annual Rate Resolution shall be the final adjudication of the issues presented herein and in the Preliminary Rate Resolution (including, but not limited to, the method by which the Assessments are computed, the Street Lighting Assessment Roll, the levy and lien of the Assessments, and the special benefit to assessed property) unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of the Board action on this Annual Rate Resolution.

SECTION 9. CONFLICTS. All resolutions or parts of resolutions in conflict with any of the provisions of this resolution are hereby repealed.

SECTION 10. SEVERABILITY. If any clause, section or provision of this Resolution shall be declared unconstitutional or invalid for any reason or cause, the remaining portion of said Resolution shall remain in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

SECTION 11. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

PASSED, ADOPTED AND APPROVED this 4th day of September, 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

AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared David Kraus, who, after being duly sworn, depose and say:

1. David Kraus, as County Manager of Columbia County, Florida (the "County"), pursuant to Chapter 94, Article II of the Columbia County Code (the "Ordinance"), timely directed the preparation of the Emerald Lakes Street Lighting Municipal Services Benefit Unit Assessment Roll and the preparation, mailing, and publication of notices in accordance with the Ordinance and in conformance with Resolution No. 2025R-21 (the "Preliminary Rate Resolution").

2. If required by Section 94-68 of the Ordinance, Mr. Kraus caused the notices required by the Ordinance to be prepared in conformance with the Preliminary Rate Resolution. Mr. Kraus has caused such individual notices for each affected property owner to be prepared and each notice included the following information: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the County expects to collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

3. On or before August 14, 2025, Mr. Kraus directed the mailing of the above-referenced notices for the public hearing in accordance with the Ordinance and the Preliminary Rate Resolution by First Class Mail to each affected owner, at the

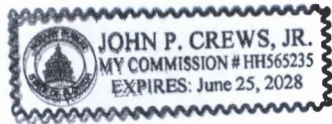
addresses then shown on the real property assessment tax roll database maintained by the Columbia County Property Appraiser for the purpose of the collection of ad valorem taxes.

FURTHER AFFIANTS SAYETH NOT.

David Kraus, affiant

STATE OF FLORIDA
COUNTY OF COLUMBIA

The foregoing Affidavit of Mailing was sworn to and subscribed before me, by means of physical presence or online notarization, this 20th day of August, 2025 by David Kraus, as County Manager of Columbia County, Florida. He is personally known to me or has produced _____ as identification and did take an oath.



Printed Name: John P. Crews, Jr.
Notary Public, State of Florida
At Large
My Commission Expires: 6/25/2028
Commission No.: HH565235

APPENDIX B
PROOF OF PUBLICATION

STATE OF FLORIDA,
COUNTY OF: COLUMBIA COUNTY

Before the undersigned authority personally appeared Todd Wilson, who on oath says that he or she is Publisher of the Lake City Reporter, a newspaper published at Lake City in Columbia County, Florida; that the attached copy of advertisement, being a

in the matter of Legal Notice of Hearing

in the _____ Court, was published in said newspaper by print in the issues of August 2, 2025

or by publication on the newspaper's website, if authorized, on August 2, 2025

Affiant further says that the newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Todd Wilson

(Signature of Affiant)

Sworn to and subscribed before me this 4 day of August, A.D. 2025, by Todd Wilson, who is personally known to me.

Kathleen A. Riotta

(Signature of Notary Public)



KATHLEEN A. RIOTTO
Commission # HH 262049
Expires August 20, 2026

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.

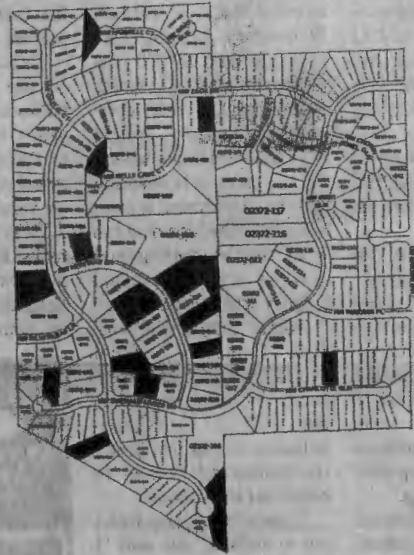
The hearing will be held at 5:30 p.m. on September 4, 2025, in the School Board Administration Complex Auditorium, 372 West Duval Street, Lake City, Florida, for the purpose of receiving public comment on the proposed assessments and their collection on the ad valorem tax bill. All affected property 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 Annex 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.



BOARD OF COUNTY COMMISSIONERS
COLUMBIA COUNTY, FLORIDA

APPENDIX C
FORM OF CERTIFICATE TO
NON-AD VALOREM ASSESSMENT ROLL

CERTIFICATE
TO
NON-AD VALOREM ASSESSMENT ROLL

I **HEREBY CERTIFY** that I am the Chairman of the Board of County Commissioners or authorized agent of Columbia County, Florida, (the "County"); as such I have satisfied myself that all property included or includable on the Emerald Lakes Street Lighting Municipal Service Benefit Unit non-ad valorem assessment roll for street lighting services (the "Non-Ad Valorem Assessment Roll") for the County is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I **FURTHER CERTIFY** that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Columbia County Tax Collector by September 15, 2025.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Columbia County Tax Collector and made part of the above-described Non-Ad Valorem Assessment Roll this ____ day of _____, 2025.

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

By: _____
Chairman

(SEAL)

[to be delivered to Tax Collector prior to September 15]