



COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS AGENDA ITEM REQUEST FORM

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

Today's Date: 8/26/2020 Meeting Date: 9/3/2020

Name: John Crews Department: BCC Administration

Division Manager's Signature:

A handwritten signature in blue ink, appearing to be "John Crews", written over a light blue horizontal line.

1. Nature and purpose of agenda item:

Final Rate Resolution - 2020R-33 - Emerald Lakes Street Lighting

2. Recommended Motion/Action:

Approve 2020R-33

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. 2020R-33

ADOPTED SEPTEMBER 3, 2020

TABLE OF CONTENTS

	<u>Page</u>
SECTION 1. AUTHORITY.....	3
SECTION 2. DEFINITIONS AND INTERPRETATIONS.....	3
SECTION 3. CONFIRMATION OF PRELIMINARY RATE RESOLUTION.....	3
SECTION 4. APPROVAL OF ASSESSMENT ROLL.....	3
SECTION 5. REIMPOSITION OF ASSESSMENTS TO FUND STREET LIGHTING IMPROVEMENTS.....	4
SECTION 6. COLLECTION OF ASSESSMENTS.....	5
SECTION 7. EFFECT OF ANNUAL RATE RESOLUTION.....	5
SECTION 8. SEVERABILITY.....	6
SECTION 9. EFFECTIVE DATE.....	6
 APPENDICES:	
APPENDIX A PROOF OF PUBLICATION	A-1
APPENDIX B FORM OF CERTIFICATE TO.....	B-1
NON-AD VALOREM ASSESSMENT ROLL	

RESOLUTION NO. 2020R-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 AND DEFINITIONS; APPROVING THE UPDATED STREET LIGHTING ASSESSMENT ROLL; PROVIDING FOR THE REIMPOSITION OF THE STREET LIGHTING ASSESSMENTS; PROVIDING FOR COLLECTION OF THE ASSESSMENTS PURSUANT TO THE UNIFORM ASSESSMENT COLLECTION ACT; PROVIDING FOR THE EFFECT OF THIS RESOLUTION; PROVIDING SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the Board adopted the Master Service Assessment Ordinance, as codified in Chapter 94, Article II of the Columbia County Code of Ordinances (the "Ordinance"), as it may be amended, 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 as created by Resolution No. 2014R-27 adopted by the Board on August 4, 2014; and

WHEREAS, the reimposition 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, 2020;
and

WHEREAS, the Board, on July 16, 2020, adopted Resolution No. 2020R-19 (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 as required by the terms of the Ordinance, which provides notice to all interested persons of an opportunity to be heard, the proof of publication being attached hereto as Appendix A. The circumstances described in Section 94-65 of the Ordinance did not require mailing of notices to property owners to reimpose the assessment for the fiscal year beginning October 1, 2020; and

WHEREAS, a public hearing was held on September 3, 2020, 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 (Resolution No. 2020R-19); Article VIII, Section 1, Florida Constitution; Chapter 125, Florida Statutes; the Columbia County Home Rule Charter; and other applicable provisions of law.

SECTION 2. DEFINITIONS AND INTERPRETATIONS.

(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, and the Final Assessment Resolution.

SECTION 3. CONFIRMATION OF PRELIMINARY RATE RESOLUTION.

The Preliminary Rate Resolution is hereby ratified and confirmed.

SECTION 4. APPROVAL OF ASSESSMENT ROLL. The Street Lighting Assessment Roll, a copy of which was present at the above referenced public hearing and is incorporated herein by reference, is hereby approved. Additionally, the 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) The Tax Parcels included in the updated Street Lighting Assessment Roll are hereby found to be 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.

(B) For the Fiscal Year commencing October 1, 2020, the estimated Street Lighting Service Cost for the Emerald Lakes Street Lighting Municipal Service Benefit Unit is \$8,839.00. For the Fiscal Year commencing October 1, 2020, 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 described in the updated Street Lighting Assessment Roll for the Fiscal Year commencing October 1, 2020.

(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.

SECTION 6. COLLECTION OF ASSESSMENTS.

(A) The Street Lighting Assessments shall be collected pursuant to the Uniform Assessment Collection Act.

(B) Upon adoption of this Annual Rate Resolution, the County Manager shall cause the certification and delivery of the updated Assessment Roll to the Tax Collector by September 15, in the manner prescribed by the Uniform Assessment Collection Act.

(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 B.

SECTION 7. 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 8. 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 9. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

PASSED, ADOPTED AND APPROVED this 3rd day of September, 2020.

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

(SEAL)

By: _____
Chairman

ATTEST:

Clerk

Approved for Form and Correctness:

By: _____
County Attorney

APPENDIX A
PROOF OF PUBLICATION

THE LAKE CITY REPORTER

Lake City, Columbia County, Florida

STATE OF FLORIDA,
COUNTY OF COLUMBIA,

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

in the matter of *Legal Notice of Hearing To Impose and Provide For Collection of Street Lighting Special Assessments*

in the Court, was published in said newspaper in the issues of *August 11, 2020*

Affiant further says that The Lake City Reporter is a newspaper published at Lake City in said Columbia County, Florida, and that the said newspaper has heretofore been continuously published in said Columbia County, Florida, and has been entered as second class mail matter at the post office in Lake City, in said Columbia County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that he has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Sworn to and subscribed before me this *11* day of *August* A.D., 20 *20*



KATHLEEN A. RIOTTA
Commission # GG 229945
Expires August 20, 2022
Bonded Thru Budget Notary Services

Notary Public

Legal Copy
As Published

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, 2020 and future fiscal years within the boundaries of the Emerald Lakes Street Lighting Municipal Service Benefit Unit ("MSBU"), as shown below.

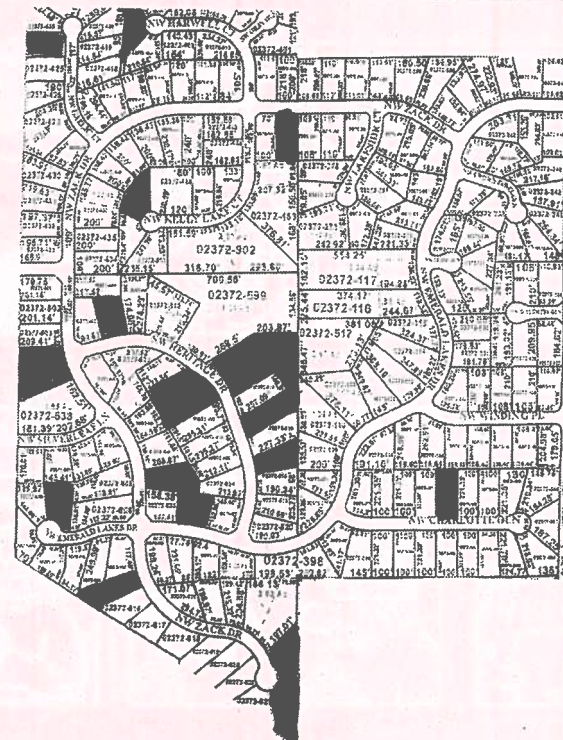
The hearing will be held at 5:30 p.m. on September 3, 2020, in the School Board Administration Complex Auditorium, 372 West Duval Street, Lake City, Florida, for the purpose of receiving public comment on the proposed assessments and their collection on the ad valorem tax bill. All affected property 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) 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, 2020 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 2020, 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 you have any questions, please contact the Columbia County Tax Collector at (386)758-1080, Monday through Friday between 8:00 a.m. and 4:30 p.m.



BOARD OF COUNTY COMMISSIONERS
COLUMBIA COUNTY, FLORIDA

APPENDIX B

**FORM OF 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, 2020.

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 _____, 2020.

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

By: _____
Chairman

(SEAL)

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