



## 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: 8/30/2022 Meeting Date: 9/8/2022

Name: John Crews Department: BCC Administration

Approved By:

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:

This Resolution ( 2022R-48) will set the Solid Waste assessment for FY 2022-2023 at the current rate of \$198.06. The Solid Waste study calculated that a 2.1% increase was justified, however, the County decided to set the maximum rate of \$198.06 in the preliminary rate resolution for no increase.

### 2. Recommended Motion/Action:

Approve Resolution No. 2022R-48

### 3. Fiscal impact on current budget.

This item has no effect on the current budget.

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**COLUMBIA COUNTY, FLORIDA**

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**AMENDED AND RESTATED  
FINAL ASSESSMENT RESOLUTION  
FOR SOLID WASTE COLLECTION AND DISPOSAL  
SERVICES RESOLUTION NO. 2022R-48**

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**ADOPTED SEPTEMBER 8, 2022**

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**RESOLUTION NO. 2022R-48**

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA, RELATING TO THE COLLECTION AND DISPOSAL OF SOLID WASTE AND RECOVERED MATERIALS IN THE COLUMBIA COUNTY MUNICIPAL SERVICE BENEFIT UNIT FOR SOLID WASTE SERVICES; ESTABLISHING THE RATE OF ASSESSMENT; IMPOSING SOLID WASTE SERVICE ASSESSMENTS AGAINST RESIDENTIAL PROPERTY LOCATED WITHIN COLUMBIA, FLORIDA; APPROVING THE ASSESSMENT ROLL; CONFIRMING THE INITIAL ASSESSMENT RESOLUTION; PROVIDING SEVERABILITY AND PROVIDING 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 imposition of annual Service Assessments for Solid Waste and Recovered Materials collection and disposal services, facilities, and programs against Residential Property within the County; and

**WHEREAS**, the imposition of a Solid Waste Service Assessment for Solid Waste and Recovered Materials collection and disposal services, facilities, and programs is an equitable and efficient method of allocating and apportioning Solid Waste Cost among parcels of Residential Property; and

**WHEREAS**, the Board desires to impose an assessment for Solid Waste and Recovered Materials collection and disposal services, facilities, and programs against Residential Property within the Columbia County Municipal Service Benefit Unit for Solid Waste Services using the tax bill collection method for the Fiscal Year beginning on October 1, 2022; and

**WHEREAS**, the Board, on July 21, 2022, adopted Resolution No. 2022R-37 (the amended and restated "Initial Assessment Resolution"), containing a brief and general description of the Solid Waste and Recovered Materials collection and disposal services, facilities, and programs to be provided to Residential Property, describing the method of apportioning the Solid Waste Cost to compute the Solid Waste Service Assessment for Solid Waste and Recovered Materials collection and disposal services, facilities, and programs against Residential Property, designating a rate of assessment, and directing preparation of the Solid Waste 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 Initial Assessment Resolution, with such amendments as the Board deems appropriate, after hearing comments and objections of all interested parties and adopt a Final Assessment Resolution; and

**WHEREAS**, the Solid Waste 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 and, if required by the terms of the Ordinance, mailed to each Owner of Residential Property proposed to be assessed notifying such Owners of their opportunity to be heard, an affidavit regarding the form of notice mailed to each Owner of Residential Property 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 8, 2022, 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, AS FOLLOWS:**

**SECTION 1. AUTHORITY.** This resolution is adopted pursuant to the Ordinance (Chapter 94, Article II of the Columbia County Code of Ordinances); the amended and restated Initial Assessment Resolution (Resolution No. 2022R-37); Article VIII, Section 1 of the Florida Constitution; the Columbia County Home Rule Charter; sections 125.01 and 125.66, Florida Statutes; and other applicable provisions of law.

**SECTION 2. DEFINITIONS AND INTERPRETATION.**

(A) This resolution constitutes the Final Assessment Resolution as defined in the Ordinance.

(B) All capitalized terms in this resolution shall have the meanings defined in the Ordinance and the Initial Assessment Resolution.

**SECTION 3. IMPOSITION OF SOLID WASTE SERVICE ASSESSMENTS.**

(A) The parcels of Residential Property included in the Solid Waste Assessment Roll, which is hereby approved, are hereby found to be specially benefited by the provision of Solid Waste and Recovered Materials collection and disposal services, facilities, and programs described in the Initial Assessment Resolution in the amount of the Solid Waste Service Assessment set forth in the Solid Waste Assessment Roll, a copy of which was present at the above referenced public hearing and is incorporated herein by reference. Additionally, the Solid Waste Assessment Roll, as approved, includes those Tax Parcels of

Residential Property within the Solid Waste MSBU that cannot be set forth in that Solid Waste Assessment Roll due to the provisions of Section 119.071(4), Florida Statutes, concerning exempt “home addresses.”

(B) It is hereby ascertained, determined and declared that each parcel of Residential Property within the County will be benefited by the County's provision of Solid Waste and Recovered Materials collection and disposal services, facilities, and programs in an amount not less than the Solid Waste Service Assessment for such parcel, computed in the manner set forth in the Initial Assessment Resolution.

(C) Adoption of this amended and restated Final Assessment Resolution constitutes a legislative determination that all parcels assessed derived a special benefit, as set forth in the Ordinance and the Initial Assessment Resolution from the Solid Waste and Recovered Materials collection and disposal services, facilities, and programs to be provided and a legislative determination that the Solid Waste Service Assessments are fairly and reasonably apportioned among the Residential Properties receiving the special benefit as set forth in the Initial Assessment Resolution.

(D) The method for computing Solid Waste Service Assessments described in the Initial Assessment Resolution is hereby approved.

(E) For the Fiscal Year beginning October 1, 2022, the Solid Waste Cost of \$4,133,810.00 shall be allocated among all parcels of Residential Property within the , based upon each parcels' classification as Residential Property and the number of Dwelling Units for such parcels. A rate of assessment equal to \$198.06 for each Dwelling Unit for Solid Waste and Recovered Materials collection and disposal services, facilities, and programs is hereby approved for the Fiscal Year beginning October 1, 2022.

(F) Solid Waste Service Assessments for Solid Waste and Recovered Materials collection and disposal services, facilities, and programs in the amounts set forth in the Solid Waste Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Residential Property included in the Solid Waste Assessment Roll.

(G) Any shortfall in the expected Solid Waste Service Assessment proceeds due to any reduction or exemption from payment of the Solid Waste Service 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 Solid Waste Service Assessments.

(H) As authorized in Section 94-75 of the Ordinance, interim Solid Waste Service Assessments are also levied and imposed against all Residential Property for which a Certificate of Occupancy is issued after adoption of this amended and restated Final Assessment Resolution based upon the rates of assessment approved herein.

(I) Solid Waste Service Assessments shall constitute a lien upon the Residential Property so assessed 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.

(J) The Solid Waste Assessment Roll, as herein approved, shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance. The Solid Waste Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Solid Waste Assessment Roll in substantially the form attached hereto as Appendix C.

**SECTION 4. CONFIRMATION OF INITIAL ASSESSMENT RESOLUTION.** The Initial Assessment Resolution is hereby confirmed.



**SECTION 5. EFFECT OF ADOPTION OF RESOLUTION.** The adoption of this Final Assessment Resolution shall be the final adjudication of the issues presented herein (including, but not limited to, the method of apportionment, the rate of assessment, the Solid Waste Assessment Roll and the levy and lien of the Solid Waste Service Assessments) unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of this Final Assessment Resolution.

**SECTION 6. SEVERABILITY.** If any clause, section or other part of this resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way affecting the validity of the other provisions of this resolution.

**SECTION 7. EFFECTIVE DATE.** This resolution shall take effect immediately upon adoption.

**PASSED, ADOPTED AND APPROVED THIS** 8th day of September, 2022.

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

(SEAL)

By: \_\_\_\_\_  
Robby Hollingsworth, Chairman

ATTEST:

\_\_\_\_\_  
James M. Swisher, Jr., Clerk

Approved for Form and Correctness:

By: \_\_\_\_\_  
Joel Foreman, County Attorney

**APPENDIX A**

**AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS**

## **AFFIDAVIT OF MAILING**

BEFORE ME, the undersigned authority, personally appeared Kyle Keen, who, after being duly sworn, deposes and says:

1. Kyle Keen, as Tax Collector 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 Solid Waste Assessment Roll and the preparation, mailing, and publication of notices in accordance with Chapter 94, Article II of the Columbia County Code of Ordinances (the "Ordinance") and in conformance with Resolution No. 2022R-37 adopted by the Board of County Commissioners on July 21, 2022 (the "Initial Assessment Resolution").

2. Mr. Keen has caused the notices required by the Ordinance to be prepared in conformance with the Initial Assessment Resolution. An exemplary form of such notice is attached hereto. Mr. Keen 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 18, 2022, Mr. Keen caused the mailing of the above-referenced notices by First Class Mail to each affected owner, at the addresses then

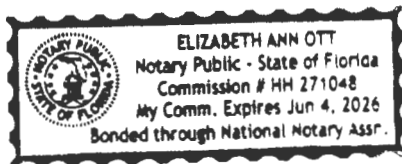
shown on the real property assessment tax roll database maintained by the Columbia County Property Appraiser for the purpose of the levy and collection of ad valorem taxes.


FURTHER AFFIANT SAYETH NOT.

  
\_\_\_\_\_  
Kyle Keen, affiant

STATE OF FLORIDA  
COUNTY OF COLUMBIA

The foregoing Affidavit of Mailing was sworn to and subscribed before me this 1<sup>st</sup> day of Sept., 2022 by Kyle Keen, as Tax Collector of Columbia County, Florida. He is personally known to me or has produced \_\_\_\_\_ as identification and did take an oath.



  
\_\_\_\_\_  
Printed Name: Elizabeth Ott  
Notary Public, State of Florida  
At Large  
My Commission Expires: Jun 4, 2026  
Commission No.: HH 271048

**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

Legal  
in the matter of Notice of Hearing to  
Impose and Provide for Collection of  
Solid Waste Service Assessments  
in the \_\_\_\_\_ Court, was published  
in said newspaper by print in the issues of August 16, 2022

or by publication on the newspaper's website, if  
authorized, on August 16, 2022

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

Sworn to and subscribed before me this 16 day of  
August, A.D. 2022 by Todd Wilson,  
who is personally known to me.

Kathleen Ariotto  
(Signature of Notary Public)



KATHLEEN ARIOTTO  
Commission # GG 229945  
Expires August 20, 2022  
Bonded Thru Budget Notary Services

## NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF SOLID WASTE SERVICE ASSESSMENTS

Notice is hereby given that the Board of County Commissioners of Columbia County, Florida will conduct a public hearing to consider reimposing solid waste non-ad valorem special assessments against improved residential properties located within the unincorporated area of the County for the Fiscal Year commencing October 1, 2022, to fund the cost of Solid Waste and Recovered Materials collection and disposal services, facilities, and programs as provided to such properties and to authorize collection of such assessments on the tax bill.

The public hearing will be held at 5:30 p.m. on September 8, 2022, in the School Board Administration Complex Auditorium, 372 West Duval Street, Lake City, Florida, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act persons needing a special accommodation or an interpreter to participate in this proceeding should contact the County at (386) 758-1005 or Telecommunications Device for the Deaf at (386) 758-2139, at least two (2) days prior to the date of the hearing.

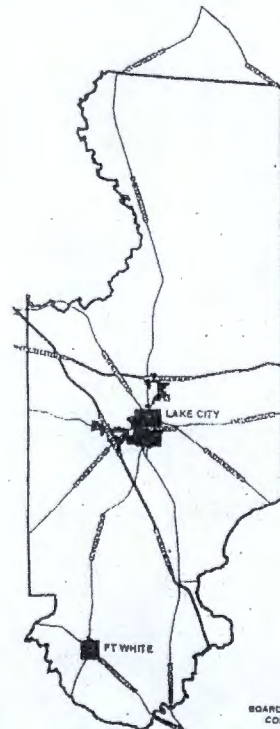
The assessments will be computed by applying the rate of assessment to each dwelling unit located on a parcel of improved residential property in the unincorporated area of the County. The rate of assessment for the fiscal year commencing October 1, 2022, and for future fiscal years shall be \$198.06 per dwelling unit. Copies of the Master Service Assessment Ordinance (Ordinance No 94-17), the Amended and Restated Initial Assessment Resolution (Resolution No 2022R-37), and the updated Assessment Roll, showing the amount of the assessment to be imposed against each parcel of property are available for inspection at the County Manager's office, located at 135 NE Hernando Avenue, Lake City, Florida, between the hours of 8:00 a.m. and 4:30 p.m., Monday through Friday.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2022, 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

#### SOLID WASTE



INCORPORATED AREA OF  
LAKE CITY AND FT WHITE  
NOT A PART

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 a satisfied myself that all property included or includable on the Columbia County Municipal Service Benefit Unit non-ad valorem assessment roll for solid waste collection and disposal 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, 2022.

**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 \_\_\_\_\_, 2022.

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

By: \_\_\_\_\_  
Chairman

**(SEAL)**

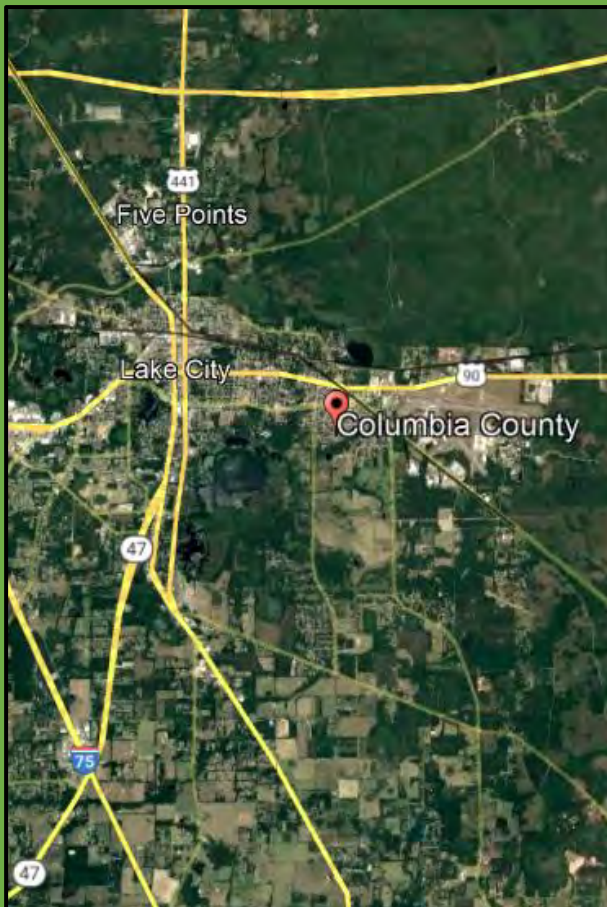
[to be delivered to Tax Collector prior to September 15]





# COLUMBIA COUNTY

## SOLID WASTE ASSESSMENT UPDATE STUDY



**FINAL Report**  
**July 12, 2022**

Prepared for:

**Columbia County**

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Lake City, Florida 32056  
ph (386) 758-4100

Prepared by:

**Benesch**

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# Columbia County Solid Waste Assessment Update Study

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## Introduction

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Solid waste assessments are used to fund the capital and operating costs associated with providing solid waste collection and disposal services to properties within service areas. Columbia County has established a Solid Waste Municipal Service Benefit Unit (MSBU), which includes the entire unincorporated county. The County collects an annual assessment within the MSBU from all residential properties to provide collection and disposal services. In order to do so, the County retained services of an outside contractor who collects the residential garbage/waste. In addition, the County pays for tipping fees associated with use of the landfill by residential properties. The non-residential properties are serviced and invoiced directly by an outside contractor for garbage pick-up and pay for the tipping fees at the landfill for disposal of any materials.

To reflect the most recent data, the County retained Benesch (formerly Tindale Oliver) to prepare the technical study to update the County's solid waste assessment rate schedule. The purpose of this study is to calculate solid waste assessment rates that are based upon the most current available data for providing solid waste related services to residential properties within the unincorporated county.

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## Update of the Solid Waste Assessment Program

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The update of the solid waste assessment rates includes the identification of the assessable budget and the number of units that benefit from this service.

Solid Waste collection and disposal services, facilities, and programs furnished by the County possess a logical relationship to the use and enjoyment of Residential Property by providing: (1) Solid Waste collection and disposal services, facilities, and programs to the Owners and occupants of Residential Property for proper, safe, and cost effective disposal of these materials generated on such property, (2) better service to Owners and tenants, (3) the enhancement of environmentally responsible use and enjoyment of Residential Property, and (4) the protection of property and rental values and the health and safety of the Owners and occupants of Residential Property resulting from the uniform delivery and availability of such services, facilities, and programs.

The provision of comprehensive Solid Waste collection and disposal services, facilities, and programs furnished by or through the County to Residential Property enhances and strengthens the relationship of such services and programs to the use and enjoyment of Residential Property within the County. The existence of a Dwelling Unit on Residential Property results in such property generating Solid Waste or being capable of generating such materials, regardless of whether such Residential Property is currently occupied.

The size or value of Residential Property does not determine the scope and cost of Solid Waste collection and disposal services to be provided to such property. The use of Solid Waste collection and disposal services, facilities, and programs is driven by the existence of a Dwelling Unit and the average occupant population.

Apportioning the Solid Waste Costs for Solid Waste collection and disposal services provided to Residential Property within the County on a per Dwelling Unit basis is compatible with the use of the Tax Roll database, is required to avoid cost inefficiency and unnecessary administration, and is a fair and reasonable method of apportioning Solid Waste Costs.

### ***Solid Waste Assessment Funding Requirement***

The first component in determining the County's solid waste assessment rate is to calculate the total solid waste funding requirement. To accomplish this, Columbia County Solid Waste Department's (CCSWD) FY 2022 budget associated with the MSBU program was reviewed.

*CCSWD's total  
assessable funding  
requirement for FY  
2022 is estimated at  
\$4.4 million.*

- As mentioned previously, the collection of residential waste is completed through a contractual agreement with an outside party. The County makes annual payments to the contractor. This amount is budgeted at \$2.4 million in FY 2022.
- In addition, the County pays for the use of landfill for any residential waste/garbage. The cost of this expense is estimated to be approximately \$1.5 million.
- The budget also includes \$7,750 for professional services.
- Finally, a portion of the centralized costs is allocated to the assessment program. These centralized costs include costs associated with the operations of the Board of County Commission, County Clerk, Accounting/Auditing, data processing, legal department, facilities management and non-departmental costs. The County distributes 25% of these costs among departments based on the ratio of their specific budgets. This annual administrative cost allocation is estimated at approximately \$168,200.
- An analysis of the revenue sources indicated that there are no dedicated revenues used to offset these expenditures. As such, no adjustments were made from the revenue side.
- Finally, miscellaneous assessment expenditures, such as the statutory discount, and collection costs were added to the assessable costs.

**Table 1** presents the assessable solid waste budget for Columbia County, which is eight (8) percent higher than the budget used in the 2019 update study.

**Table 1**  
**Residential Solid Waste Services Assessable Budget**

Description	FY 2022
<b>Operating Expenditures<sup>(1)</sup></b>	
Contractual Services	\$2,422,835
Residential Tipping Fees	\$1,517,542
Professional Services	\$7,750
Administration Fee	\$168,171
<b>Subtotal - Operating Expenditures</b>	<b>\$4,116,298</b>
<b>Miscellaneous Assessment Expenditures</b>	
Statutory Discount <sup>(2)</sup>	\$205,815
Assessment Collection Costs <sup>(3)</sup>	\$82,326
<b>Subtotal - Misc. Assessment Expenditures</b>	<b>\$288,141</b>
<b>Total Assessment Funding Requirements<sup>(4)</sup></b>	<b>\$4,404,439</b>
FY 2019 Budget <sup>(5)</sup>	\$4,079,365
Percent Change from FY 2019 Budget <sup>(6)</sup>	8%

- 1) Source: Columbia County Board of County Commissioners, Solid Waste Assessment Revenue and Expense Budget
- 2) Source: Total potential discount amount is 5%, which includes 4% to offset statutory discounts received for early payment pursuant to the Uniform Assessment Collection Act and 1% reserve for delinquencies and under-collection.
- 3) Source: Reflects the estimated collection costs related to the solid waste assessment based on a 2% collection fee applied to the operating expenditures and assessment study amount, plus tax collector's administrative fee
- 4) Sum of operating expenditures and miscellaneous assessment expenditures
- 5) Source: Columbia County Solid Waste Assessment Update, June 2019
- 6) Percent change from the FY 2019 Budget (Item 5) to the total assessment funding requirement (Item 4)

### ***Solid Waste Assessment Dwelling Units***

The next component of the assessment rate calculation is the total count of residential dwelling units in the County. Based on the information provided by the Columbia County Tax Collector's Office, the preliminary 2022 solid waste assessment role includes 21,788 units that receive solid waste services and are subject to the assessment. Other properties contract directly with the outside contractor that provides service to the properties or are otherwise exempt from the solid waste assessment. Since these units are not served by the County, they are taken out of the inventory.

### ***Solid Waste Assessment Calculated Rate***

To calculate the updated solid waste assessment, the assessable budget was divided by the assessed residential dwelling units in Columbia County. As shown in **Table 2**, the calculated rate is approximately \$202 per dwelling unit.

**Table 2**  
**Calculate Assessment Rate**

Variable	FY 2022
Assessable Budget <sup>(1)</sup>	\$4,404,439
Residential Dwelling Units <sup>(2)</sup>	21,788
Solid Waste Fee per Unit <sup>(3)</sup>	\$202.15

1) Source: Table 1

2) Source: Columbia County Tax Collector

3) Source: Assessable budget (Item 1) divided by residential units (Item 2)

**Table 3** provides a comparison of calculated assessment rate and current adopted rate. As presented, the calculated rate for residential properties is approximately two (2) percent higher than the current adopted assessment rate.

**Table 3**  
**Solid Waste Assessment Rate Comparison**

Description	Adopted Rate <sup>(1)</sup>	2022 Calculated Rate <sup>(2)</sup>	Percent Change
Solid Waste Fee per Dwelling Unit	\$198.06	\$202.15	2.1%

1) Source: Columbia County

2) Source: Table 2

### ***Exemptions***

The County exempts certain properties from the solid waste assessment, including those with a tax exempt or indigent status. In addition, vacant units receive a discount. Between 2016 and 2021, excluding 2020, these exemptions and discounts amounted to a revenue loss of \$140,000 to \$220,000. Given that the assessment rate remained within two (2) percent of the current rate, similar level of revenue loss could be expected in upcoming years. The County needs to continue to supplement the solid waste assessment program using another general revenue source, such as the General Fund.