



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: 7/10/2023 Meeting Date: 7/20/2023

Name: Lisa Roberts Department: BCC Administration

1. Nature and purpose of agenda item:

Preliminary Rate Resolution No. 2023R-33 - Pine Ridge Court MSBU

2. Recommended Motion/Action:

Approve

3. Fiscal impact on current budget.

This item has no effect on the current budget.

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

**PRELIMINARY RATE RESOLUTION
FOR PINE RIDGE COURT MUNICIPAL SERVICE BENEFIT UNIT
LOCAL IMPROVEMENT AND MAINTENANCE ASSESSMENTS**

RESOLUTION NO. 2023R-33

ADOPTED JULY 20, 2023

TABLE OF CONTENTS

PAGE

SECTION 1.	AUTHORITY.	1
SECTION 2.	PURPOSE AND DEFINITIONS.	1
SECTION 3.	FINDINGS.	2
SECTION 4.	PUBLIC HEARING.	2
SECTION 5.	NOTICE BY PUBLICATION.	2
SECTION 6.	NOTICE BY MAIL.	3
SECTION 7.	ANNUAL LOCAL IMPROVEMENT ASSESSMENTS.	3
SECTION 8.	UPDATED LOCAL IMPROVEMENT ASSESSMENT ROLL.	4
SECTION 9.	APPLICATION OF LOCAL IMPROVEMENT ASSESSMENT PROCEEDS.	4
SECTION 10.	ESTIMATED MAINTENANCE COST.	5
SECTION 11.	ANNUAL MAINTENANCE ASSESSMENTS.	5
SECTION 12.	UPDATED MAINTENANCE ASSESSMENT ROLL.	6
SECTION 13.	APPLICATION OF MAINTENANCE ASSESSMENT PROCEEDS.	6
SECTION 14.	METHOD OF COLLECTION.	7
SECTION 15.	SEVERABILITY.	7
SECTION 16.	EFFECTIVE DATE.	7
APPENDIX A	FORM OF PUBLISHED NOTICE.	A-1
APPENDIX B	FORM OF MAILED NOTICE.	B-1

RESOLUTION NO. 2023R-33

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA, RELATING TO THE PINE RIDGE ROAD IMPROVEMENT PROJECT; ESTABLISHING THE ESTIMATED ASSESSED COST AGAINST THE PROPERTIES THAT WILL BE BENEFITTED THEREBY; DIRECTING THE PREPARATION OF UPDATED ASSESSMENT ROLLS AND REIMPOSITION OF THE MAINTENANCE ASSESSMENTS AND THEIR COLLECTION; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; AND PROVIDING AN EFFECTIVE DATE.

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 provisions of the Capital Project and Related Service Assessment Ordinance, as codified in Chapter 98, Article IV of the Columbia County Ordinance of Ordinances (the "Ordinance"), Resolution No. 2015R-14 (the "Initial Assessment Resolution"), Resolution No. 2015R-22 (the "Final Assessment Resolution"), 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 Improvement and Maintenance Assessment Rolls and directs the continued imposition of the Local Improvement Assessments and reimposition of the Maintenance Assessments for the Fiscal Year beginning October 1, 2023.

(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. Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa.

SECTION 3. FINDINGS. The legislative determinations 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. PUBLIC HEARING. There is hereby established a public hearing to be held at 5:30 p.m. on September 7, 2023, 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 Local Improvement and Maintenance Assessments from the public and affected property owners and to consider imposition of the Maintenance Assessments, approval of the Local Improvement Assessment Roll and Maintenance Assessment Roll, and collection of the Assessments on the same bill as ad valorem taxes pursuant to the Uniform Assessment Collection Act.

SECTION 5. NOTICE BY PUBLICATION. The County Manager or such person's designee shall publish a notice of the public hearing authorized by Section 4 hereof in the manner and the time provided in Section 98-145 of the Ordinance. The published notice shall be published no later than August 17, 2023, in substantially the form attached hereto as Appendix A.

SECTION 6. NOTICE BY MAIL.

(A) If required by Section 98-148 of the Ordinance, the County Manager or such person's designee shall, at the time and in the manner specified in Section 98-146 of the Ordinance, provide first class mailed notice of the public hearing authorized in Section 4 hereof to each property owner proposed to be assessed at the address indicated on the Tax Roll, if required. The notices shall be mailed no later than August 17, 2023, 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.

LOCAL IMPROVEMENT ASSESSMENTS

SECTION 7. ANNUAL LOCAL IMPROVEMENT ASSESSMENTS.

(A) The Tax Parcels described in the updated Local Improvement Assessment Roll are hereby found to be specially benefited by construction of the Pine Ridge Road Improvement Project in the amount of the maximum annual Local Improvement Assessment set forth in the Local Improvement Assessment Roll. The methodology for computing annual Local Improvement Assessments described in Section 4.03 the Initial Assessment Resolution is confirmed and incorporated herein by reference.

(B) The Local Improvement Assessments have been imposed against all property located within the Pine Ridge Court Municipal Service Benefit Unit in the amount of the maximum annual Local Improvement Assessment for 20 years commencing with the ad valorem tax bill that was mailed in November 2015 and are

computed in accordance with this Preliminary Rate Resolution. When imposed, the Local Improvement Assessments for each Fiscal Year shall constitute a lien upon the Tax Parcels located in the MSBU pursuant to Section 98-150 of the Ordinance.

SECTION 8. UPDATED LOCAL IMPROVEMENT ASSESSMENT ROLL.

(A) The County Manager is hereby directed to prepare, or direct the preparation of, the updated Local Improvement Assessment Roll in the manner provided in Section 98-144 of the Ordinance. The County Manager shall apportion the Project Cost among the parcels of real property within the Pine Ridge Court Municipal Service Benefit Unit as reflected on the Tax Roll in conformity with the Initial Assessment Resolution.

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

SECTION 9. APPLICATION OF LOCAL IMPROVEMENT ASSESSMENT PROCEEDS. Proceeds from the Local Improvement Assessments received during each Fiscal Year shall be applied by the County for payment of the Local Improvement Assessment Collection Costs and payment of the outstanding Project Costs.

MAINTENANCE ASSESSMENTS

SECTION 10. ESTIMATED MAINTENANCE COST.

(A) The total estimated Maintenance Cost for the Pine Ridge Road Improvement Project is \$2,993.91 for the Fiscal Year beginning on October 1, 2023.

(B) The Maintenance Cost will be funded through the imposition of Maintenance Assessments against property located in the Pine Ridge Court Municipal Service Benefit Unit in the manner set forth herein.

SECTION 11. ANNUAL MAINTENANCE ASSESSMENTS.

(A) The Tax Parcels described in the updated Maintenance Assessment Roll are hereby found to be specially benefited by the Maintenance of the Pine Ridge Road Improvement Project in the amount of the estimated annual Maintenance Assessment set forth in the Maintenance Assessment Roll. The annual Maintenance Assessments shall be computed for each Tax Parcel located in the MSBU in the manner set forth in Section 5.03 of the Initial Assessment Resolution, which is hereby affirmed and incorporated herein by reference.

(B) The Maintenance Assessments shall be imposed against all property located within the Pine Ridge Court Municipal Service Benefit Unit for each Fiscal Year and shall be computed in accordance with this Preliminary Rate Resolution. When imposed, the Maintenance Assessments for each Fiscal Year shall constitute a lien upon the Tax Parcels located in the MSBU pursuant to Section 98-150 of the Ordinance.

(C) Based upon the Maintenance Cost specified in Section 10 hereof, the estimated Maintenance Assessment is \$130.17 per Tax Parcel for the Fiscal Year

beginning October 1, 2023.

SECTION 12. UPDATED MAINTENANCE ASSESSMENT ROLL.

(A) The County Manager is hereby directed to prepare, or direct the preparation of, the updated Maintenance Assessment Roll in the manner provided in Section 98-144 of the Ordinance. The County Manager shall apportion the Maintenance Cost among the parcels of real property within the Pine Ridge Court Municipal Service Benefit Unit 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 Maintenance Assessment Roll shall be maintained on file in the office of the County Manager, or such person's designee, and be open to public inspection. The foregoing shall not be construed to require that the Maintenance Assessment Roll be in printed form if the amount of the Maintenance Assessment for each Tax Parcel can be determined by use of an available computer terminal.

SECTION 13. APPLICATION OF MAINTENANCE ASSESSMENT PROCEEDS. Proceeds derived by the County from the Maintenance Assessments will be utilized for the provision of Maintenance Services within the Pine Ridge Court Municipal Service Benefit Unit from which the Maintenance Assessments were collected. 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 Maintenance Services within the Pine Ridge Court Municipal Service Benefit Unit.

SECTION 14. METHOD OF COLLECTION. The Assessments shall be collected pursuant to the Uniform Assessment Collection Act as provided in Section 98-181 of the Ordinance.

SECTION 15. 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 be in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

SECTION 16. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED this 20th day of July, 2023.

**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

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 17, 2023

[INSERT MAP OF MSBU]

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF SPECIAL ASSESSMENTS IN THE PINE RIDGE COURT MUNICIPAL SERVICE BENEFIT UNIT TO PROVIDE FOR ROADWAY IMPROVEMENTS AND MAINTENANCE

Notice is hereby given that the Columbia County Board of County Commissioners will conduct a public hearing to consider the continued imposition of non-ad valorem special assessments for the provision of roadway improvements and maintenance along Southwest Pine Ridge Court within the boundaries of the Pine Ridge Court Municipal Service Benefit Unit, as shown below, for the Fiscal Year beginning October 1, 2023.

The hearing will be held at 5:30 p.m. on September 7, 2023, in the School Board Administration Complex Auditorium, 372 West Duval Street, Lake City, Florida, for the purpose of receiving public comment on the proposed Pine Ridge Court Municipal Service Benefit Unit special assessments for roadway improvements and maintenance. All affected property owners have a right to appear at the hearing and to file written objections with the County Commission 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 the total number of tax parcels on which a single-family dwelling unit has been or can be constructed or sited in accordance with applicable laws and regulations on the date the assessment is imposed. The local improvement assessment is \$90.10 for the fiscal year beginning on October 1, 2023, and future fiscal years. The local improvement assessment will be collected in twenty (20) annual installments, which began with the ad valorem tax bill be mailed in November 2015. The proposed maintenance assessment is \$130.17 per Tax Parcel for the fiscal year beginning on October 1, 2023, and future fiscal years.

A more specific description of the road improvements, maintenance and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution for Local Improvement and Maintenance Assessments. Copies of the Capital Project and Related Service Assessment Ordinance (Ordinance No. 2005-12), the Initial Assessment Resolution (Resolution No. 2015R-14), the Final Assessment Resolution (Resolution No. 2015R-22), the Preliminary Rate Resolution (Resolution No. 2023R-___), and the updated Assessment Rolls for the upcoming fiscal year 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 2023, 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
OF COLUMBIA COUNTY, FLORIDA**

10.48 Ac

00447-207

10.39 Ac

00447-208

4.32
Ac

10.42 Ac

00447-206

NW COR
OF SW1/4

20.8 Ac

00447-210

00447-205

10.4 Ac

00447-203

10.4 Ac

00447-211

10.4 Ac

00447-215

1.7 Ac

00447-219

12

00447-212

10.4 Ac

SW-MARIA-MARIE-Gln

20.17 Ac

00447-202

00447-213

10.4 Ac

00447-302

00447-402

00447-303

00447-304

00447-214

10.4 Ac

00447-223

1.75 Ac

1.75 Ac

00447-224

00447-201

1.69 Ac

SW PINE RIDGE CT

00447-115

00447-105

4.51 Ac

5.01 Ac

00447-106

APPENDIX B
FORM OF NOTICE TO BE MAILED

APPENDIX B

FORM OF NOTICE TO BE MAILED

**Columbia County Board of
County Commissioners**
[Address]
[City], Florida [zip code]

COLUMBIA COUNTY, FLORIDA
NOTICE OF HEARING TO IMPOSE AND
PROVIDE FOR COLLECTION OF ROADWAY
IMPROVEMENTS AND MAINTENANCE NON-
AD VALOREM ASSESSMENTS
NOTICE DATE: August 17, 2023

Owner Name
Address
City, State Zip

Tax Parcel #: _____
Legal Description: _____
Sequence #: _____

As required by section 197.3632, Florida Statutes, and the direction of the Board of County Commissioners of Columbia County, notice is given by Columbia County that an annual assessment for roadway improvements and maintenance in the Pine Ridge Court Municipal Service Benefit Unit (the "local improvement and maintenance assessment") using the tax bill collection method may be levied on your property contained within the Pine Ridge Court Municipal Service Benefit Unit for the fiscal year October 1, 2023 - September 30, 2024 and for future fiscal years. The use of an annual special assessment to fund roadway improvements and maintenance benefiting improved property located within the Pine Ridge Court Municipal Service Benefit Unit is a fair, efficient, and effective means of funding these needed services and improvements. The total annual assessment revenue related to the Local Improvement Assessment to be collected within the Pine Ridge Court Municipal Service Benefit Unit is estimated to be \$2,072.30. The total annual assessment revenue related to the Maintenance Assessment to be collected within the Pine Ridge Court Municipal Service Benefit Unit is estimated to be \$2,993.91. The annual assessments will include your fair share of the roadway improvement and maintenance costs and amounts related to collection of assessments. The assessment for each parcel of property will be based

upon the total number of tax parcels on which a single-family dwelling unit has been or can be constructed or sited in accordance with applicable laws and regulations on the date the assessment is imposed. A more specific description of the local improvement and maintenance assessment program is included in the Initial Assessment Resolution.

Your property has been allocated one tax parcel for purposes of the assessment program.

The annual local improvement assessment for the above parcel is \$_____ for Fiscal Year 2023-24 and future fiscal years.

The annual maintenance improvement assessment for the above parcel is \$_____ for Fiscal Year 2023-24 and future fiscal years.

The combined annual local improvement and maintenance assessment for the above parcel is \$_____ for Fiscal Year 2023-24 and future fiscal years.

A public hearing will be held at 5:30 p.m. on September 7, 2023, in the School Board Administration Complex Auditorium, 372 West Duval Street, Lake City, Florida, for the purpose of receiving public comment on the special assessments. You and all other affected property owners have a right to appear at the hearing and to file written objections with the County Commission within 20 days of this notice. Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the County Commission with respect to any matter considered at the hearing or at any subsequent meeting to which the Board has continued its deliberations, 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 County Commission 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 Capital Project and Related Service Assessment Ordinance (Ordinance No. 2005-12), the Initial Assessment Resolution (Resolution No. 2015R-14), the Final Assessment Resolution (Resolution No. 2015R-22), the Preliminary Rate Resolution (Resolution No. 2023R-___), and the updated Assessment Rolls for the upcoming fiscal year 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.

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 2023. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. The County has internally financed this project with available reserves. This permits the local improvement capital cost attributable to your property to be amortized and collected as a Local Improvement Assessment over a period of 20 years, which began with the ad valorem tax bill mailed in 2015. Additionally, you may choose to prepay your Local Improvement Assessment in full and avoid the additional administration and collection costs. Please do not send payment now. The Maintenance Assessment will be imposed annually and cannot be prepaid.

If there is a mistake on this notice, it will be corrected. If you have any questions regarding your roadway paving improvements special assessment, please contact the Columbia County Tax Collector's Office at (386) 758-1080, Monday through Friday between 8:00 a.m. and 4:30 p.m.

*** * * * * THIS IS NOT A BILL * * * * ***