



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: 8/31/2023 Meeting Date: 9/7/2023

Name: John Crews Department: BCC Administration

1. Nature and purpose of agenda item:

Final Rate Resolution No. 2023R-54 - Fire Protection Services. The Maximum Assessment for a single-family home would have been \$301.90. The Board of County Commissioners by consensus agreed to lower the increase to \$285.98 for a single-family residence during a budget workshop..

2. Recommended Motion/Action:

Approve Resolution No. 2023R-54

3. Fiscal impact on current budget.

This item has no effect on the current budget.

COLUMBIA COUNTY, FLORIDA

**ANNUAL RATE RESOLUTION
FOR FIRE PROTECTION SERVICES
RESOLUTION NO. 2023R-54**

ADOPTED SEPTEMBER 7, 2023

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RESOLUTION NO. 2023R-54

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA, RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS IN THE COLUMBIA COUNTY MUNICIPAL SERVICES BENEFIT UNIT FOR FIRE PROTECTION SERVICES; CONFIRMING THE PRELIMINARY RATE RESOLUTION; REIMPOSING FIRE PROTECTION ASSESSMENTS AGAINST ASSESSABLE PROPERTY LOCATED WITHIN THE COLUMBIA COUNTY MUNICIPAL SERVICES BENEFIT UNIT FOR FIRE PROTECTION SERVICES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023; APPROVING THE ASSESSMENT RATES AND FIRE PROTECTION ASSESSMENT ROLL; PROVIDING FOR 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"), as it may be amended, which authorizes the annual imposition of Service Assessments for fire protection services, facilities, and programs against Assessable Property within the Columbia County Municipal Services Benefit Unit for Fire Protection Services; and

WHEREAS, the imposition of a Fire Protection Assessment for fire protection services, facilities, and programs each fiscal year is an equitable and efficient method of allocating and apportioning Fire Protection Assessed Cost among parcels of Assessable Property; and

WHEREAS, the Board desires to reimpose a Fire Protection Assessment program within the Columbia County Municipal Services Benefit Unit for Fire Protection Services using the tax bill collection method for the Fiscal Year beginning on October 1, 2023; and

WHEREAS, on July 20, 2023, the Board adopted Resolution No. 2023R-34 (the "Preliminary Rate Resolution") containing a brief and general description of the fire protection services, facilities and programs to be provided to Assessable Property; describing the method of apportioning the Fire Protection Assessed Cost to compute the Fire Protection Assessment for fire protection services, facilities, and programs against Assessable Property; estimating the rate of assessment; and directing the preparation of the updated Fire Protection 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 Fire Protection 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 7, 2023, 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; the Amended and Restated Initial Assessment Resolution (Resolution No. 2022R-36); the Amended and Restated Final Assessment Resolution (Resolution No. 2022R-49); Resolution No. 2023R-31 (the “Preliminary Rate Resolution”); Article VIII, Section 1, Florida Constitution; the Columbia County Home Rule Charter; Chapter 125, Florida Statutes; 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 Amended and Restated Initial Assessment Resolution, and the Amended and Restated Final Assessment Resolution.

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

SECTION 3. REIMPOSITION OF FIRE PROTECTION ASSESSMENTS.

(A) The parcels of Assessable Property included in the Fire Protection Assessment Roll, which is hereby approved, are hereby found to be specially benefitted by the provision of fire protection services, facilities, and programs in the amount of the Fire Protection Assessment set forth in the Fire Protection Assessment Roll, a copy of which was present or available for inspection at the above referenced public hearing and is incorporated herein by reference. Additionally, the Fire Protection Assessment Roll, as approved, includes those Tax Parcels of Assessable Property that cannot be set forth in

that Fire Protection 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 Assessable Property within the Columbia County Municipal Services Benefit Unit for Fire Protection Services will be specially benefitted by the County’s provision of fire protection services, facilities, and programs in an amount not less than the Fire Protection Assessment for such parcel, computed in the manner set forth in the Preliminary Rate Resolution.

(C) Adoption of this Annual Rate Resolution constitutes a legislative determination that all parcels assessed derive a special benefit in a manner consistent with the legislative declarations, determinations and findings as set forth in the Ordinance, the Amended and Restated Initial Assessment Resolution, as amended, the Amended and Restated Final Assessment Resolution, and the Preliminary Rate Resolution from the fire protection services, facilities or programs to be provided and a legislative determination that the Fire Protection Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Preliminary Rate Resolution.

(D) The method for computing Fire Protection Assessments described or referenced in the Preliminary Rate Resolution is hereby approved. The Cost Apportionment Methodology, Cost Factor calculation, and Parcel Apportionment Methodology described in Section 6 of the Preliminary Rate Resolution are hereby approved.

(E) For the Fiscal Year beginning October 1, 2023, the estimated Fire Protection Assessed Cost to be assessed is \$7,579,199.00. The Fire Protection Assessments to be

assessed and apportioned among benefitted parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Protection Assessed Cost for the Fiscal Year commencing October 1, 2023, are hereby established as follows:

FIRE PROTECTION ASSESSMENTS FOR FY 2023-24

RESIDENTIAL PROPERTY USE CATEGORIES	Rate Per Dwelling Unit
Single Family/Mobile Home	\$285.98
Multi-Family	\$157.29
LAND PROPERTY USE CATEGORIES	Rate Per Parcel
Land <= 160 acres	\$3.19
LAND PROPERTY USE CATEGORIES	Rate Per Each Add'l Acre (added to rate/parcel)
Land ≥ 160 acres and < 640 acres	\$0.0324
NON-RESIDENTIAL PROPERTY USE CATEGORIES	Per Square Foot Rates
Commercial	\$0.1272
Industrial/Warehouse	\$0.0508
Institutional	\$0.1377

(F) As authorized in the Ordinance, the Maximum Assessment Rates that can, but are not required to, be assessed and apportioned among benefitted parcels in future fiscal years without additional notice to Tax Parcel Owners as required by the Ordinance are hereby established as follows:

RESIDENTIAL PROPERTY USE CATEGORIES	Rate Per Dwelling Unit
Single Family/Mobile Home	\$301.90
Multi-Family	\$166.05
LAND PROPERTY USE CATEGORIES	Rate Per Parcel
Land <= 160 acres	\$3.37
LAND PROPERTY USE CATEGORIES	Rate Per Each Add'l Acre (added to rate/parcel)
Land ≥ 160 acres and < 640 acres	\$0.0342
NON-RESIDENTIAL PROPERTY USE CATEGORIES	Per Square Foot Rates
Commercial	\$0.1343
Industrial/Warehouse	\$0.0536
Institutional	\$0.1454

(G) The above rates of assessment are hereby approved. Except as otherwise provided herein, Fire Protection Assessments for fire protection services, facilities, and programs in the amounts set forth in the updated Fire Protection Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Assessable Property included in such Fire Protection Assessment Roll for the Fiscal Year beginning October 1, 2023.

(H) The following exemptions shall apply to the Fire Protection Assessment program:

(1) No Fire Protection Assessment shall be imposed upon a parcel of Government Property; however, Government Property that is owned by federal mortgage entities, such as VA and HUD, shall not be exempted from the Fire Protection Assessment.

(2) No Fire Protection Assessment shall be imposed on a Building

categorized as Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law.

(3) No Fire Protection Assessment shall be imposed against any Land that is classified as agricultural land pursuant to Section 193.471, Florida Statutes, or Buildings of Non-Residential Property located on a Tax Parcel that is classified as agricultural land pursuant to Section 193.461, Florida Statutes.

(I) Any shortfall in the expected Fire Protection Assessment proceeds due to any reduction or exemption from payment of the Fire Protection 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 Fire Protection Assessments. In the event a court of competent jurisdiction determines any exemption or reduction by the Board is improper or otherwise adversely affects the validity of the Fire Protection Assessment imposed for this Fiscal Year, the sole and exclusive remedy shall be the imposition of a Fire Protection Assessment upon each affected Tax Parcel in the amount of the Fire Protection Assessment that would have been otherwise imposed save for such reduction or exemption afforded to such Tax Parcel by the Board.

(J) As authorized in Section 94-75 of the Ordinance, interim Fire Protection Assessments are also levied and imposed against all property for which a Certificate of Occupancy is issued after adoption of this Annual Rate Resolution based upon the rates of assessment approved herein.

(K) Fire Protection Assessments shall constitute a lien upon the Assessable 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.

(L) The updated Fire Protection 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.

(M) The updated Fire Protection 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 4. CONFIRMATION OF PRELIMINARY RATE RESOLUTION. The Preliminary Rate Resolution is hereby confirmed.

SECTION 5. EFFECT OF ADOPTION OF RESOLUTION. The adoption of this Annual Rate Resolution shall be the final adjudication of the issues presented (including, but not limited to, the determination of special benefit and fair apportionment to the Assessable Property, the method of apportionment and assessment, the rate of assessment, the updated Fire Protection Assessment Roll and the levy and lien of the Fire Protection Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within twenty (20) days from the date of this Annual Rate 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 Annual Rate Resolution shall take effect immediately upon its passage and adoption.

PASSED, ADOPTED AND APPROVED THIS 7th day of September, 2023.

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

By: _____
Chairman

(SEAL)

ATTEST:

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, Nilgun Kamp, and Rheemi Spiess, 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 Fire Protection 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. 2023R-34 adopted by the Board of County Commissioners on July 20, 2023 (the "Initial Assessment Resolution").

2. Nilgun Kamp is Associate Principal for Benesch ("Benesch"). Benesch 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. Benesch 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 17, 2023, Benesch delivered and directed the mailing of the above-referenced notices by TC Delivers 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.

4. Rheemi Spiess is Senior Account Executive of TC Delivers. As directed above, TC Delivers, mailed or caused to be mailed on or before August 17, 2023, the above-referenced notices delivered to TC Delivers by Benesch.

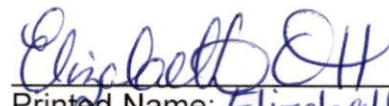
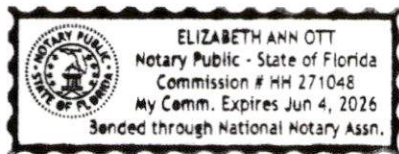
FURTHER AFFIANTS SAYETH NOT.




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 29th day of August, 2023 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: Elizabeth Ott
Notary Public, State of Florida
At Large
My Commission Expires: June 4, 2026
Commission No.: HH 271048


Nilgun Kamp, affiant

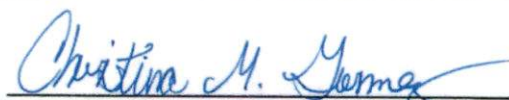
STATE OF FLORIDA

COUNTY OF HILLSBOROUGH

The foregoing Affidavit of Mailing was sworn to and subscribed before me, by means of ☒ physical presence or ☐ online notarization, this 24th day of August, 2023 by Nilgun Kamp, Associate Principal, Benesch, a Florida corporation. She is personally known to me or has produced _____ as identification and did take an oath.



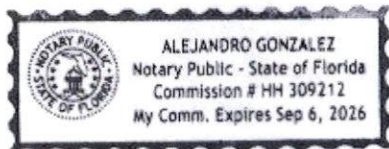
CHRISTINA M. GOMEZ
Notary Public
State of Florida
Comm# HH247864
Expires 3/31/2026


Printed Name: Christina M. Gomez
Notary Public, State of Florida
At Large
My Commission Expires: 3/31/2026
Commission No.: HH247864

Rheemi Spiess
Rheemi Spiess, affiant

STATE OF FLORIDA
COUNTY OF HILLSBOROUGH

The foregoing Affidavit of Mailing was sworn to and subscribed before me, by means of ☒ physical presence or ☐ online notarization, this 25 day of August, 2023 by Rheemi Spiess, Senior Account Executive of TC Delivers, a Florida corporation. She is personally known to me or has produced FL DL as identification and did take an oath.



Alejandro Gonzalez
Printed Name: Alejandro Gonzalez
Notary Public, State of Florida
At Large
My Commission Expires: Sep 6, 2026
Commission No.: HH 309212

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 9, 2023

or by publication on the newspaper's website, if authorized, on August 9, 2023

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 9 day of August, A.D. 2023, by Todd Wilson, who is personally known to me.

Kathleen A. Riotta
(Signature of Notary Public)



Fiscal Year beginning October 1, 2023, and future fiscal years to fund the provision of within the boundaries of the Columbia County Municipal Service Benefit Unit for Fire Protection Services, as shown below, which includes all of the unincorporated areas of the County and the

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF FIRE PROTECTION 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 fire protection special assessments for the Fiscal Year beginning October 1, 2023, and future fiscal years to fund the provision of fire protection services within the boundaries of the Columbia County Municipal Service Benefit Unit for Fire Protection Services, as shown below, which includes all of the unincorporated areas of the County and the incorporated area of the Town of Fort White.

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 assessments. 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 upon each parcel's classification and the total number of billing units attributed to that parcel. The following table reflects the proposed fire protection assessment rate schedule:

FIRE PROTECTION ASSESSMENTS FOR FY 2023-24

RESIDENTIAL PROPERTY USE CATEGORIES	Rate Per Dwelling Unit
Single Family/Mobile Home	\$301.90
Multi-Family	\$166.05
LAND PROPERTY USE CATEGORIES	Rate Per Parcel
Land <= 160 acres	\$3.37
LAND PROPERTY USE CATEGORIES	Rate Per Each Add'l Acre (added to rate/parcel)
Land > 160 acres and < 640 acres	\$0.0342
NON-RESIDENTIAL PROPERTY USE CATEGORIES	Per Square Foot Rates
Commercial	\$0.1343
Industrial/Warehouse	\$0.0536
Institutional	\$0.1454

Copies of the Master Service Assessment Ordinance, Resolution No. 2022R-36, Resolution No. 2022R-49, the Preliminary Rate Resolution for Fire Protection Services for FY 2023-24, 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.

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.

FIRE



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 for Fire Protection Services*** non-ad valorem assessment roll for fire protection 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, 2023.

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 _____, 2023.

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

By: _____
Chairman

(SEAL)

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