



## 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: 8/26/2024 Meeting Date: 9/5/2024

Department: BCC Administration

### 1. Nature and purpose of agenda item:

Final Rate Resolution No. 2024R-34 - Pine Ridge Local Improvement and Maintenance Assessments

### 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**

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

**RESOLUTION NO. 2024R-34**

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**ADOPTED SEPTEMBER 5, 2024**

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## **RESOLUTION NO. 2024R-34**

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA, RELATING TO THE PINE RIDGE ROAD IMPROVEMENT PROJECT; PROVIDING AUTHORITY, DEFINITIONS AND INTERPRETATION; CONFIRMING THE PRELIMINARY RATE RESOLUTION; APPROVING THE FINAL ASSESSMENT ROLLS; PROVIDING FOR THE REIMPOSITION OF THE ASSESSMENTS TO FUND MAINTENANCE SERVICES; PROVIDING FOR COLLECTION; PROVIDING FOR THE EFFECT OF THIS RESOLUTION; PROVIDING SEVERABILITY AND AN EFFECTIVE DATE.**

**WHEREAS**, the Board of County Commissioners of Columbia County (the "Board") has the Capital Project and Related Service Assessment Ordinance, as codified in Chapter 98, Article IV of the Columbia County Code of Ordinances (the "Ordinance"), to provide for the imposition of Assessments to fund the construction of Capital Projects and the provision of Related Services to benefit property within Assessment Areas; and

**WHEREAS**, on July 18, 2024, the Board adopted Resolution No. 2024R-18, the Preliminary Rate Resolution (the "Preliminary Rate Resolution"), describing the method of assessing the cost of the design, construction, and installation of the Pine Ridge Road Improvement Project and the related Maintenance against the real property that will be specially benefited thereby, and directing the preparation of the updated Improvement Assessment Roll and Maintenance Assessment Roll and provision of the notices required by the Ordinance; and

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

**WHEREAS,** the final Improvement Assessment Roll and Maintenance Assessment Roll have been filed with the County Manager, as required by the Ordinance; and

**WHEREAS,** notice of a public hearing has been published and, if required by Section 98-148 of the Ordinance, mailed to each property owner of the continued reimposition of the assessment and notifying such property owner of the opportunity to be heard concerning the assessments; 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;

**WHEREAS,** a public hearing was duly held on September 5, 2024, 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, FLORIDA, AS FOLLOWS:**

**SECTION 1. AUTHORITY.** This Resolution is adopted pursuant to the Ordinance; the Initial Assessment Resolution (Resolution No. 2015R-14); the Final Assessment Resolution (Resolution No. 2015R-22); the Preliminary Rate Resolution (Resolution No. 2024R-18); 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.**

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

(B) All capitalized terms in this Annual Rate Resolution shall have the meanings defined in the Ordinance, the Initial Assessment Resolution, and the Final Assessment Resolution unless the context clearly indicates an alternative meaning.

(C) Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this resolution. Words of any gender include the correlative words of the other genders, unless the sense indicates otherwise.

**SECTION 3. CONFIRMATION OF PRELIMINARY RATE RESOLUTION.** The Preliminary Rate Resolution is hereby ratified and confirmed.

**SECTION 4. APPROVAL OF FINAL ASSESSMENT ROLLS.**

(A) The final Improvement Assessment Roll and Maintenance Assessment Roll for the Pine Ridge Court Municipal Service Benefit Unit, copies of which were present at the above referenced public hearing and are incorporated herein by reference, are hereby approved for the Fiscal Year commencing on October 1, 2024.

(B) Additionally, the Assessment Rolls, as approved, include those Tax Parcels of Assessable Property within the Pine Ridge Court Municipal Service Benefit Unit that cannot be set forth in the Improvement Assessment Roll and Maintenance Assessment Roll due to the provisions of Section 119.071(4), Florida Statutes, concerning exempt "home addresses."

**SECTION 5. ASSESSMENTS TO FUND THE PROJECT COST AND MAINTENANCE COST OF THE PINE RIDGE ROAD IMPROVEMENT PROJECT.**

(A) The Tax Parcels included in the updated Improvement Assessment Roll and Maintenance Assessment Roll are hereby found to be specially benefited by the design, construction, and installation of the Pine Ridge Road Improvement Project and the related Maintenance in the amount of the maximum annual Assessments set forth in the assessment rolls.

(B) The methodology set forth in the Preliminary Rate Resolution for computing the Local Improvement Assessments and Maintenance Assessments, respectively, are hereby approved and found to be a fair and reasonable method of apportioning the Project Cost and Maintenance Cost among the benefited properties.

(C) Annual Improvement Assessments computed in the manner described in the Preliminary Rate Resolution have been levied and imposed on all Tax Parcels included in the updated Local Improvement Assessment Roll at the maximum annual assessment rates set forth in the final assessment roll for a period not to exceed 20 years, commencing with the ad valorem tax bill that was mailed in November 2015.

(D) For the Fiscal Year commencing October 1, 2024, the estimated Maintenance Cost for the Pine Ridge Court Municipal Service Benefit Unit is \$2,993.91. For the Fiscal Year commencing October 1, 2024, the Maintenance Assessment is \$130.17 per Tax Parcel. Annual Maintenance Assessments computed in the manner described in the Preliminary Rate Resolution are hereby levied and imposed on all Tax Parcels included in the updated Maintenance Assessment Roll at the assessment rates set forth in the final assessment roll for the Fiscal Year commencing on October 1, 2024.

(D) Upon adoption of this Annual Rate Resolution:

(1) the 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 Rolls as of the prior January 1, the lien date for ad valorem taxes.

(2) as to any Tax Parcel that is acquired by a public entity through condemnation, negotiated sale or otherwise prior to adoption of the next Annual Rate Resolution, the adjusted Prepayment Amount for the Local Improvement Assessment shall constitute a lien against 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 the Annual Rate Resolution and shall attach to property included on the Assessment Rolls upon adoption of the Annual Rate Resolution.

#### **SECTION 6. COLLECTION OF ASSESSMENTS.**

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

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



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

**SECTION 7. 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 Assessment Roll, the annual Assessment amount, 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.

**DULY ADOPTED** this 5th day of September, 2024.

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

(SEAL)

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

ATTEST:

By: \_\_\_\_\_  
Clerk

Approved for Form and Correctness:

By: \_\_\_\_\_  
County Attorney

## **APPENDIX A**

### **AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS**

## **AFFIDAVIT OF MAILING**

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

1. David Kraus, as County Manager of Columbia County, Florida (the "County"), pursuant to Chapter 98, Article IV of the Columbia County Code (the "Ordinance"), timely directed the preparation of the Improvement Assessment Roll and Maintenance Assessment Roll for the Pine Ridge Court Municipal Service Benefit Unit and the preparation, mailing, and publication of notices in accordance with Chapter 98, Article IV of the Columbia County Code of Ordinances (the "Ordinance") and in conformance with Resolution No. 2024R-18 (the "Preliminary Rate Resolution").

2. If required by Section 98-148 of the Ordinance, Mr. Kraus caused the notices required by the Ordinance to be prepared in conformance with the Preliminary Rate Resolution. Mr. Kraus has caused such individual notices for each affected property owner to be prepared and each notice included the following information: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the County expects to collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

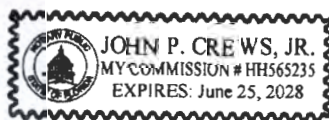
3. On or before August 15, 2024, Mr. Kraus directed the mailing of the above-referenced notices for the public hearing in accordance with the Ordinance and the Preliminary Rate Resolution by First Class Mail to each affected owner, at the addresses then shown on the real property assessment tax roll database maintained by the Columbia County Property Appraiser for the purpose of the collection of ad valorem taxes.

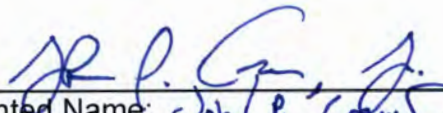
FURTHER AFFIANTS SAYETH NOT.

  
\_\_\_\_\_  
David Kraus, affiant

STATE OF FLORIDA  
COUNTY OF COLUMBIA

The foregoing Affidavit of Mailing was sworn to and subscribed before me, by means of ☒ physical presence or ☐ online notarization, this 30<sup>th</sup> day of August, 2024 by David Kraus, as County Manager of Columbia County, Florida. He is personally known to me or has produced \_\_\_\_\_ as identification and did take an oath.



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

**APPENDIX B**  
**PROOF OF PUBLICATION**

STATE OF FLORIDA,  
COUNTY OF: COLUMBIA COUNTY

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

in the matter of Legal Notice of Hearing  
in the \_\_\_\_\_ Court, was published  
in said newspaper by print in the issues of August 7, 2024

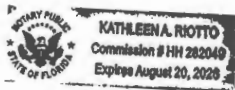
or by publication on the newspaper's website, if  
authorized, on August 7, 2024

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

Todd Wilson

Sworn to and subscribed before me this 7 day of  
August, A.D. 2024, by Todd Wilson  
who is personally known to me.

Kathleen A. Riotta  
(Signature of Notary Public)



**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, 2024.

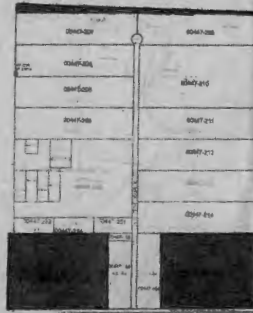
The hearing will be held at 5:30 p.m. on September 5, 2024, in the School Board Administration Complex Auditorium, 372 West Duval Street, Lake City, Florida, for the purpose of receiving public comment on the proposed Pine Ridge Court Municipal Service Benefit Unit special assessments for roadway improvements 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, 2024, 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, 2024, 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, the Initial Assessment Resolution (Resolution No. 2015R-14), the Final Assessment Resolution (Resolution No. 2015R-22), the Preliminary Rate Resolution (Resolution No. 2024R-18), 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 2024, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of 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.

If you have any questions, please contact the Columbia County Tax Collector at (386) 758-1080, Monday through Friday between 8:00 a.m. and 4:30 p.m.



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

**APPENDIX C**

**FORM OF CERTIFICATE TO  
NON-AD VALOREM ASSESSMENT ROLL**



**CERTIFICATE  
TO  
NON-AD VALOREM ASSESSMENT ROLL**

I HEREBY CERTIFY that, I am the Chairman of the Board of County Commissioners of Columbia County, Florida, or an authorized agent of Columbia County, Florida (the "County"); as such I have satisfied myself that all property included or includable on the Pine Ridge Court Municipal Service Benefit Unit non-ad valorem assessment roll for local improvement and maintenance services assessments (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, 2024.

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 \_\_\_\_\_, 2024.

**COLUMBIA COUNTY, FLORIDA**

By: \_\_\_\_\_  
Chair

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