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**MARION COUNTY, FLORIDA**

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**AMENDED AND RESTATED  
FINAL ASSESSMENT RESOLUTION**

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**ADOPTED SEPTEMBER 13, 2016**

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**RESOLUTION NO. 16-R-334**

**A RESOLUTION OF MARION COUNTY, FLORIDA, RELATING TO THE PROVISION OF FIRE RESCUE SERVICES, FACILITIES AND PROGRAMS IN THE MARION COUNTY MUNICIPAL SERVICE BENEFIT UNIT FOR FIRE RESCUE SERVICES; IMPOSING FIRE RESCUE ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE MARION COUNTY MUNICIPAL SERVICES BENEFIT UNIT FOR FIRE RESCUE SERVICES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2016; APPROVING THE RATE OF ASSESSMENT; APPROVING THE ASSESSMENT ROLL; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Board of County Commissioners of Marion County, Florida, has enacted Ordinance No. 03-13, as codified in Article V of Chapter 17 of the Marion County Code of Ordinances (the "Ordinance"), which authorizes the imposition of Fire Rescue Assessments for fire rescue services, facilities, and programs against Assessed Property located within the Marion County Municipal Services Benefit Unit for Fire Rescue Services;

**WHEREAS**, the imposition of a Fire Rescue Assessment for fire rescue services, facilities, and programs each fiscal year is an equitable and efficient method of allocating and apportioning Fire Rescue Assessed Costs among parcels of Assessed Property;

**WHEREAS**, the Board desires to reimpose a fire rescue assessment program in the Marion County Municipal Service Benefit Unit for Fire Rescue Services using the procedures provided by the Ordinance, including the tax bill collection method for the Fiscal Year beginning on October 1, 2016;

**WHEREAS**, the Board, on June 21, 2016, adopted Resolution No. 2016-R-197 (the "Amended and Restated Initial Assessment Resolution");

**WHEREAS**, the Amended and Restated Initial Assessment Resolution contains and references a brief and general description of the fire rescue services, facilities and programs to be provided to Assessed Property; describes the method of apportioning the Fire Rescue Assessed Cost to compute the Fire Rescue Assessment for fire rescue services, facilities, and programs against Assessed Property; estimates rates of assessment; and directs the updating and preparation of the Assessment Roll and provision of the notice required by the Ordinance;

**WHEREAS**, in order to impose Fire Rescue Assessments for the Fiscal Year beginning October 1, 2016, the Ordinance requires the Board to adopt a Final Assessment Resolution which establishes the rates of assessment and approves the Assessment Roll for the upcoming Fiscal Year, with such amendments as the Board deems appropriate, after hearing comments and objections of all interested parties;

**WHEREAS**, the Assessment Roll has heretofore been made available for inspection by the public, as required by the Ordinance;

**WHEREAS**, notice of a public hearing has been published and mailed, if required by the terms of the Ordinance, which provides notice to all interested persons of an opportunity to be heard; an affidavit regarding the form of notice mailed being attached hereto as Appendix A and the proof of publication being attached hereto as Appendix B;

**WHEREAS**, a public hearing was held on September 13, 2016, 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 MARION COUNTY, FLORIDA:**

**SECTION 1. AUTHORITY.** This resolution is adopted pursuant to the Ordinance; the Amended and Restated Initial Assessment Resolution; Article VIII, Section 1(f), Florida Constitution; sections 125.01 and 125.66, Florida Statutes; and other applicable provisions of law.

**SECTION 2. PURPOSE AND DEFINITIONS.** This resolution constitutes the Amended and Restated Final Assessment Resolution, as defined in the Ordinance. All capitalized terms in this resolution shall have the meanings defined in the Ordinance and the Amended and Restated Initial Assessment Resolution.

**SECTION 3. IMPOSITION OF FIRE RESCUE ASSESSMENTS.**

(A) The parcels of Assessed Property described in the Assessment Roll, which is hereby approved, are hereby found to be specially benefited by the provision of the fire rescue services, facilities, and programs described or referenced in the Amended and Restated Initial Assessment Resolution in the amount of the Fire Rescue Assessment set forth in the Assessment Roll, a copy of which was present or available for inspection at the above referenced public hearing and is incorporated herein by reference.

(B) It is hereby ascertained, determined and declared that each parcel of Assessed Property within the Marion County Municipal Service Benefit Unit for Fire Rescue Services will be specially benefitted by the County's provision of fire rescue services, facilities, and programs in an amount not less than the Fire Rescue Assessment for such parcel, computed in the manner set forth in the Amended and Restated Initial Assessment Resolution.

(C) Adoption of this Amended and Restated Final Assessment 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, and the Amended and Restated Initial Assessment Resolution from the fire rescue services, facilities, or programs to be provided and a legislative determination that the Fire Rescue Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Amended and Restated Initial Assessment Resolution.

(D) The method for computing Fire Rescue Assessments described and referenced in the Amended and Restated Initial Assessment Resolution is hereby approved. The Cost Apportionment methodology described and adopted in Section 7 of the Amended and Restated Initial Assessment Resolution and the Parcel Apportionment methodology described and adopted in Section 8 of the Amended and Restated Initial Assessment Resolution are hereby approved.

(E) For the Fiscal Year beginning October 1, 2016, the estimated Fire Rescue Assessed Cost is \$27,070,483.00. The Fire Rescue Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Rescue Assessed Cost for the Fiscal Year commencing October 1, 2016, are hereby established as follows:

<b>Residential Category</b>	<b>Demand Component</b>	<b>Availability Component</b>
Residential	<b>Per Dwelling Unit</b>	<b>Per EDU</b>
	\$24.85	\$148.05
<b>Non Residential Categories</b>	<b>Per Square Foot</b>	<b>Per EDU</b>
Commercial	\$0.0518	\$148.05
Industrial/Warehouse	\$0.0096	\$148.05
Institutional	\$0.0482	\$148.05
Miscellaneous Buildings (Greater Than 300 Sq. Ft.)	\$0.0059	N/A
<b>Land Category</b>	<b>Per Acre</b>	<b>Per EDU</b>
Land	\$1.21	N/A

(F) The above rates of assessment are hereby approved. Fire Rescue Assessments for fire rescue services, facilities, and programs in the amounts set forth in the Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Assessed Property described in such Assessment Roll for the Fiscal Year beginning October 1, 2016.

(G) No Fire Rescue Assessment shall be imposed upon a parcel of Government Property or upon a Building categorized as Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law; however, Government Property that is owned by federal mortgage entities, such as the VA and HUD, shall not be exempted from the Fire Rescue Assessment. Any shortfall in the expected Fire Rescue Assessment proceeds due to any reduction or exemption from payment of the Fire Rescue 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 Rescue Assessments.

(H) Any shortfall in the expected Fire Rescue Assessment proceeds due to any reduction or exemption from payment of the Fire Rescue 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 Rescue Assessments.

(I) As authorized in Section 17-233 of the Ordinance, interim Fire Rescue Assessments are also levied and imposed against all 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.

(J) Fire Rescue Assessments shall constitute a lien upon the Assessed 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.

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

**SECTION 4. CONFIRMATION OF AMENDED AND RESTATED INITIAL ASSESSMENT RESOLUTION.** The Amended and Restated Initial Assessment Resolution is hereby confirmed.

**SECTION 5. EFFECT OF ADOPTION OF RESOLUTION.** The adoption of this Amended and Restated Final Assessment 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 Assessed Property, the method of apportionment and assessment,

the rate of assessment, the Assessment Roll and the levy and lien of the Fire Rescue Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of this Amended and Restated Final Assessment Resolution.

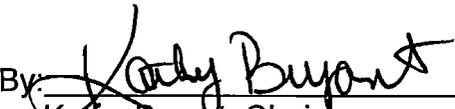
**SECTION 6. SEVERABILITY.** If any clause, section or other part of this resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way effecting the validity of the other provisions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

**SECTION 7. EFFECTIVE DATE.** This Amended and Restated Final Assessment Resolution shall take effect immediately upon its passage and adoption.

PASSED, ADOPTED AND APPROVED THIS 13<sup>th</sup> day of September, 2016.

**BOARD OF COUNTY COMMISSIONERS  
OF MARION COUNTY, FLORIDA**

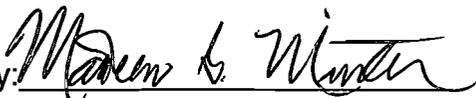
(SEAL)

By:   
Kathy Bryant, Chairman

ATTEST:

  
David R. Ellspermann, Clerk

Approved for Form and Correctness:

By:   
County Attorney

**APPENDIX A**

**AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS**

## **AFFIDAVIT OF MAILING**

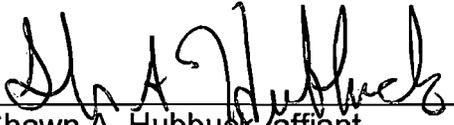
BEFORE ME, the undersigned authority, personally appeared Shawn A. Hubbuck, who, after being duly sworn, deposes and says:

1. Shawn A. Hubbuck, as the Director of the MSTU/Assessment Department of Marion County, Florida ("County"), pursuant to the authority and direction received from the Board of County Commissioners, timely directed the preparation of the Assessment Roll and the preparation, mailing, and publication of notices in accordance with Sections 17-223, 17-224, and 17-225 of the Fire Rescue Assessment Ordinance codified in Article V of Chapter 17 of the Marion County Code of Ordinances (the "Assessment Ordinance") in conformance with the Amended and Restated Initial Assessment Resolution adopted by the County Commission on June 21, 2016 (Resolution 2016-R-197).

2. In accordance with the Assessment Ordinance, Mr. Hubbuck timely provided all necessary information for notification of the Fire Rescue Assessments to the Property Appraiser of Marion County to be included as part of the notice of proposed property taxes under section 200.069, Florida Statutes, the truth-in-millage notification. The information provided to the Property Appraiser to be included on the truth-in-millage notification included the following: 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.

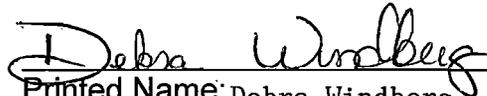
FURTHER AFFIANT SAYETH NOT.

  
Shawn A. Hubbuck, affiant

STATE OF FLORIDA  
COUNTY OF MARION

The foregoing Affidavit of Mailing was sworn to and subscribed before me this 13th day of September, 2016 by Shawn Hubbuck, Director, MSTU/Assessment Department, Marion County, Florida. He is personally known to me or has produced N/A as identification and did take an oath.



  
Printed Name: Debra Windberg  
Notary Public, State of Florida  
At Large  
My Commission Expires: 3/26/19  
Commission No.: FF 192163

**SAMPLE**

**MAILING OF IMPORTANT NOTICE FROM MARION COUNTY  
REGARDING PROPOSED OR ADOPTED NON-AD VALORM ASSESSMENTS  
FOR FIRE RESCUE, STORMWATER, AND SOLID WASTE**



Marion  
County  
FLORIDA

**IMPORTANT NOTICE FROM MARION COUNTY REGARDING  
PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS  
FOR FIRE RESCUE, STORMWATER, AND SOLID WASTE SERVICES**

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If you live in unincorporated Marion County or the cities of Belleview, McIntosh, or Reddick, please review this time sensitive notice. As required by Section 197.3632, Florida Statutes, notice is given by the Marion County Board of County Commissioners that assessments for one or more of the following services, using the tax bill collection method, have been levied by the County in the past and are further proposed to be levied on your property for the fiscal year beginning on October 1, 2016: fire rescue, stormwater, and/or solid waste disposal. The purpose of these assessments is to fund the provision of (1) fire rescue services benefiting your property that are provided by Marion County Fire Rescue Department, (2) stormwater services for stormwater system maintenance and federal and state permit compliance; and (3) solid waste disposal services and landfill closure. You may be subject to one or more of these assessments depending on your location within the County.

**FIRE RESCUE:** The total fire rescue assessment revenue to be collected is estimated to be \$27,070,483 for the fiscal year beginning October 1, 2016. The annual fire rescue assessment for each parcel is determined by adding two charges: (1) a service charge based on the fire rescue department's annual calls for service to different property types, and (2) an availability charge based on the costs of facilities, equipment and personnel needed by the fire rescue department to respond to potential primary structure fires within the service area. The service charge is charged on the basis of the number of dwelling units contained on the parcel for residential property, on the basis of square footage of buildings for non-residential property, or on the basis of acreage for the land category. The availability charge is calculated based on the size of the primary structures located on the parcel expressed in terms of the "equivalent dwelling units" or "EDUs." Each EDU represents an average sized single family residence within the County (2,349 square feet). Each residential dwelling unit is assigned 1 EDU. For non-residential properties, the number of EDUs has been calculated by dividing the total square footage of primary structures on the parcel by 2,349 square feet. The number of EDUs assigned to the parcel is then multiplied by the EDU rate.

**STORMWATER:** The total stormwater assessment revenue to be collected is estimated to be \$3,707,076 for the fiscal year beginning October 1, 2016. The annual stormwater assessment for each parcel is determined by multiplying the number of equivalent stormwater units (ESUs) by the annual assessment rate. Any applicable mitigation credit is subtracted from the annual assessment total. Residential or agricultural property is assessed a total of 1 ESU. For commercial or industrial property, the number of ESUs is determined by dividing the total square footage of impervious area by 2,275 (which is the number of square feet per ESU).

**SOLID WASTE:** The total solid waste assessment revenue to be collected is estimated to be \$12,052,366 for the fiscal year beginning October 1, 2016. The annual solid waste assessment for each parcel is determined by multiplying the number of residential units by the annual assessment rate. The annual solid waste assessment for each parcel of property will be based upon each parcel's property category and the number of billing units contained therein.

More specific descriptions of the methodologies for these assessments are available from the County's MSTU/Assessment Department at (352) 438-2650.

The number and type of assessment units, the applicable rate per assessment unit, and the total assessments for your parcel for the fiscal year beginning October 1, 2016 and future fiscal years

is provided on the front page of your "Notice of Proposed Property Taxes and Proposed or Adopted Non-Ad Valorem Assessments" in the box on "Proposed or Adopted Non-Ad Valorem Assessments."

A public hearing will be held at 9:00 a.m. on September 13, 2016, in the Marion County Commission Chambers, 601 S.E. 25<sup>th</sup> Avenue, Ocala, Florida for the purpose of receiving public comment on the assessments and their collection on the tax bill. You and all other 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 you decide to appeal any decision made by the Board of County Commissioners with respect to any matter considered at the hearing, 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's MSTU/Assessment Department at (352) 438-2650. Requests must be received at least 48 hours in advance of the meeting in order for Marion County to provide the requested service.

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of County's 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 relevant code provisions, resolutions, and the updated assessment rolls are available for inspection at the MSTU/Assessment Department located at 2710 E. Silver Springs Boulevard, Ocala, Florida, between the hours of 8:30 a.m. and 5:00 p.m., Monday through Friday, or by calling (352) 438-2650.

**This is not a bill. Do not send payment now.** If imposed by the Marion County Board of County Commissioners after the above referenced public hearing, the assessments will be collected by the Tax Collector of Marion County, pursuant to Chapter 197, Florida Statutes, on the tax bill to be mailed in November 2016. Failure to pay the assessments will cause a tax certificate to be issued against the assessed property, which may result in a loss of title to your property.

If you have any questions, please contact the office of the MSTU/Assessment Department at (352) 438-2650, Monday through Friday between 8:30 a.m. and 5:00 p.m.

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

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

**PROOF OF PUBLICATION**

**STAR-BANNER**

**Published—Daily**

**OCALA, MARION COUNTY, FLORIDA**

STATE OF FLORIDA,  
COUNTY OF MARION

*Nelda Scaleri*

Before the undersigned authority personally appeared Nelda Scaleri who on oath says that she is an authorized employee of the Star-Banner, a daily newspaper published at Ocala, in Marion County, Florida; that the attached copy of advertisement being a

Five Rescue Special Assessment

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

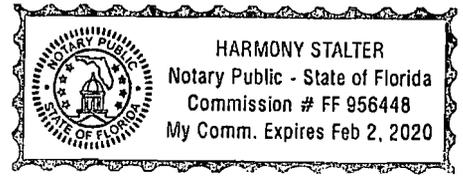
*Nelda Scaleri*

Sworn to and subscribed before me this 23 Day of August, 2016

*Harmony Stalter*

Notary Public  
**HARMONY STALTER**

(Print, Type or Stamp Name of Notary Public)



**NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR  
COLLECTION OF FIRE RESCUE SPECIAL ASSESSMENT**

Notice is hereby given that the Board of County Commissioners of Marion County will conduct a public hearing to consider the continued imposition of annual fire rescue special assessments for the provision of fire rescue services within the Marion County Municipal Service Benefit Unit for Fire Rescue Services (the "MSBU"), which includes the unincorporated area of the County (less Rainbow Lakes Estates) and the municipalities of Belleview, Reddick, and McIntosh, which collectively constitute the boundaries of the Marion County Municipal Service Benefit Unit for Fire Rescue Services.

The hearing will be held at 9:00 a.m. on September 13, 2016, in the Marion County Commission Chambers, 601 S.E. 25th Avenue, Ocala, 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 MSTU/Assessment Department at (352) 438-2650, at least 2 days prior to the date of the hearing.

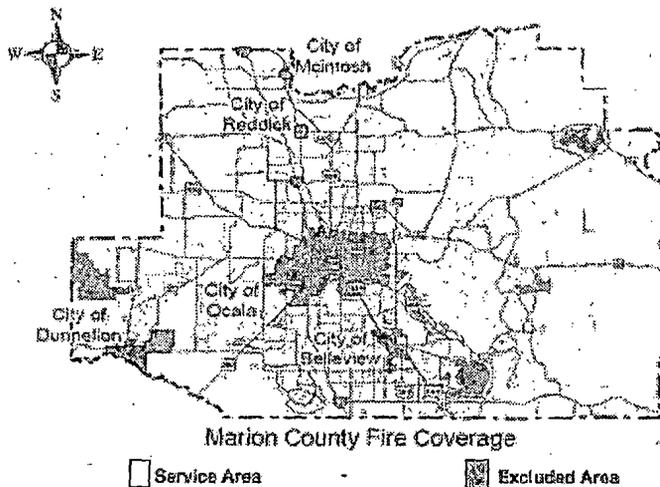
The assessment for each parcel of property will be based upon each parcel's classification and the total number of billing units attributed to that parcel. The following table reflects the proposed fire rescue assessment rate schedule.

**FIRE RESCUE ASSESSMENT**

Residential Category	Demand Component	Availability Component
Residential	Per Dwelling Unit	Per EDU
	\$24.85	\$148.05
Non Residential Categories	Per Square Foot	Per EDU
Commercial	\$0.0518	\$148.05
Industrial/Warehouse	\$0.0096	\$148.05
Institutional	\$0.0482	\$148.05
Miscellaneous Buildings (Greater Than 300 Sq. Ft.)	\$0.0059	N/A
Land Category	Per Acre	Per EDU
Land	\$1.21	N/A

Copies of the Fire Rescue Assessment Ordinance, the Amended and Restated Initial Resolution and the preliminary Assessment Roll are available for inspection at the office of the Assessment Coordinator in the MSTU/Assessment Department located at 2710 E. Silver Springs Blvd., Ocala, Florida, between the hours of 8:00 a.m. and 5:00 p.m., Monday through Friday.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2016, 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 County's MSTU/Assessment Department at (352) 438-2650, Monday through Friday between 8:00 a.m. and 5:00 p.m.



BOARD OF COUNTY COMMISSIONERS OF MARION 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 Marion County, Florida; as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for fire rescue services 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 Marion County Tax Collector by September 15, 2016.

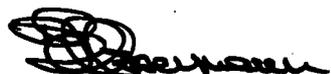
IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Marion County Tax Collector and made part of the above described Non-Ad Valorem Assessment Roll this 13<sup>th</sup> day of September, 2016.

**MARION COUNTY, FLORIDA**

(SEAL)

By:   
Kathy Bryant, Chairman  
Board of County Commissioners

ATTEST:

By:   
David R. Ellspermann, Clerk

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