
MARION COUNTY, FLORIDA

**FIRE RESCUE SERVICES
ANNUAL RATE RESOLUTION**

ADOPTED SEPTEMBER 15, 2020

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RESOLUTION NO. 20-R- 327

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; ESTABLISHING THE RATE OF ASSESSMENT; REIMPOSING 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, 2020; APPROVING THE ASSESSMENT ROLL; PROVIDING FOR EFFECT OF THIS RESOLUTION AND FOR APPLICATION OF ASSESSMENT PROCEEDS; PROVIDING FOR SEVERABILITY AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Marion County, Florida, has enacted Ordinance No. 03-13 as amended by Ordinance No. 06-06, which is codified in Article V of Chapter 17 of the Marion County Code of Ordinances, (collectively, 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 reimposition 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, 2020;

WHEREAS, pursuant to the Section 17-228 of the Ordinance, the Board is required to adopt an Annual Rate Resolution establishing the rate of assessment to be imposed in

the upcoming Fiscal Year and approving the Assessment Roll for such Fiscal Year with such adjustments as the Board deems just and right, after hearing comments and objections of all interested parties;

WHEREAS, the updated 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 Sections 17-224 and 17-225 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 15, 2020, 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 Ordinance No. 03-13, as amended by Ordinance No. 06-06, which is currently codified in Article V of Chapter 17 of the Marion County Code of Ordinances (collectively, the "Ordinance"); Resolution No. 19-R-200 (the "Amended and Restated Initial Assessment Resolution"); Resolution No. 19-R-305 (the "Amended and Restated Final Assessment Resolution"); Article VIII, Section 1, Florida Constitution; section 125.01, 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 not otherwise defined herein shall have the meanings defined in the Ordinance, the Amended and Restated Initial Assessment Resolution, the Amended and the Restated Final Assessment Resolution. Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa.

SECTION 3. REIMPOSITION OF FIRE RESCUE ASSESSMENTS.

(A) The parcels of Assessed Property described in the updated 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 herein, 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. Additionally, the Assessment Roll, as approved, includes those Tax Parcels of Assessed Property that cannot be set forth in that 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 Assessed Property within the MSBU 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 and the Amended and Restated Final Assessment 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, and the Amended and Restated Final 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 Assessment described or referenced in the Amended and Restated Initial Assessment Resolution and the Amended and Restated Final 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, 2020, the estimated Fire Rescue Assessed Cost to be assessed is \$32,746,665.62. The portion of the Fire Rescue Assessed Cost attributable to the Demand Component is \$10,354,495.67, and the portion of the Fire Rescue Assessed Cost attributable to the Availability Component is \$22,392,169.95. The Fire Rescue Assessment shall be computed for each Tax Parcel within the Marion County Municipal Service Benefit Unit for Fire Rescue Services by adding together: (1) the Service Component for the Tax Parcel's Property Use Category; and (2) the Availability Component for the Tax Parcel's Property Use Category. 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, 2020, are hereby established as follows:

Category	Demand Component	Availability Component
Residential	Per Dwelling Unit	Per EDU
Residential	\$49.17	\$150.74
Non-Residential	Per Square Foot	Per EDU
Commercial	\$0.0876	\$150.74
Industrial/Warehouse	\$0.0136	\$150.74
Institutional	\$0.0809	\$150.74
Miscellaneous	\$0.0130	N/A
Land	Per Acre	Per EDU
Land	\$2.29	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 updated 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, 2020. Additionally, even though they may not be described in the Assessment Roll due to Section 119.071(4), Florida Statutes, Fire Rescue Assessments are hereby levied and reimposed on all parcels of Assessed Property with exempt "home addresses."

(G) The following exemptions shall apply to the Fire Rescue Assessment program:

(1) No Fire Rescue Assessment shall be imposed upon a Tax Parcel of Government Property; 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.

(2) No Fire Rescue Assessment shall be imposed upon a Building located on a parcel of Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law.

(3) No Fire Rescue Assessment shall be imposed against Land classified by the Property Appraiser as agricultural lands pursuant to Section 193.461, Florida Statutes.

(4) No Fire Rescue Assessment shall be imposed against any Building of Non-Residential Property located on a Tax Parcel that is classified by the Property Appraiser as agricultural lands pursuant to Section 193.461, Florida Statutes, unless that Building exceeds a just value of \$10,000 as determined by the Property Appraiser and is not a Pole Barn.

(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 Annual Rate 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 Section 17-261 of 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. The Property Appraiser and Tax Collector shall apply the Fire Rescue Assessment rates approved herein to any Tax Parcels of Assessed Property with exempt "home addresses" pursuant to Section 119.071(4), Florida Statutes.

SECTION 4. APPLICATION OF ASSESSMENT PROCEEDS. Proceeds derived by the County from the Fire Rescue Assessments shall be used for the provision of fire rescue services, facilities, and programs. 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 fire rescue services, facilities, and programs.

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 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 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 effecting 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 15th day of September, 2020.

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

(SEAL)

By: 
For Kathy Bryant, Chairman

ATTEST:

By: 
David R. Ellspermann, Clerk

Approved for Form and Correctness:

By: 
Matthew G. Minter, County Attorney

APPENDIX A

AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS

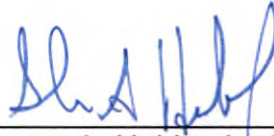
AFFIDAVIT OF MAILING

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, 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 the Fire Rescue Assessment Ordinance codified in Article V, Chapter 17 of the Marion County Code of Ordinances (the "Assessment Ordinance").

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.

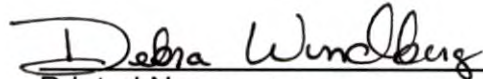
FURTHER AFFIANT SAYETH NOT.



Shawn A. Hubbuck, affiant

STATE OF FLORIDA
COUNTY OF MARION

The foregoing Affidavit of Mailing was sworn to and subscribed before me, by means of physical presence or online notarization, this 15th day of September, 2020 by Shawn A. Hubbuck, as the Director of the 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: March 26, 2023

Commission No.: GG 307882

SAMPLE

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



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

If you live in unincorporated Marion County or the cities of Belleview, Dunnellon, McIntosh, or Reddick, please review this time sensitive notice. Marion County Board of County Commissioners hereby gives notice that an assessment for one or more of the following services may be levied on your property: fire rescue, solid waste, and stormwater.

The County has collected the assessments on the tax bills in the past by using the tax bill collection method. The County will continue to collect the proposed assessments to be levied on your property for the fiscal year beginning on October 1, 2020 as required by Section 197.3632, Florida Statutes.

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) solid waste disposal services and landfill closure, and (3) stormwater services for stormwater system maintenance and federal and state permit compliance. You may be subject to one or more of these assessments depending on your location within the County.

FIRE RESCUE: The total revenue estimated to be collected for the fire rescue assessment is \$32,746,665 for the fiscal year beginning October 1, 2020. The annual fire rescue assessment for each parcel is determined by adding two charges. One (1) a service charge based on the fire rescue department's annual calls for service to different property types, and two (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. Basis for the calculation of the service charge is by the number of dwelling units contained on the parcel for residential property, square footage of buildings for non-residential property, or on acreage for the land category. Basis for the calculation of the availability charge is by 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 (2,685 square feet). There is one (1) EDU assigned to each residential dwelling unit. The number of EDUs calculated for non-residential properties are dividing the total square footage of primary structures on the parcel by 2,685 square feet and then multiplied by the EDU rate.

SOLID WASTE: The total revenue estimated to be collected for the solid waste assessment is \$12,630,094 for the fiscal year beginning October 1, 2020. The annual solid waste assessment for each parcel is determined by multiplying the number of residential units by the annual assessment rate. The parcel's property category and the number of billing units determines the annual solid waste assessment for each parcel of property.

STORMWATER: The total revenue estimated to be collected for the stormwater assessment is \$3,793,235 for the fiscal year beginning October 1, 2020. The annual stormwater assessment for each parcel is determined by multiplying the number of equivalent stormwater units (ESUs) by the annual assessment rate. The annual assessment total will include subtraction of any mitigation credits when applicable. Residential or agricultural property is assessed one (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).

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, 2020 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."

The Marion County Commissioners will hold a public hearing in the Chambers at 601 S.E. 25th Avenue, Ocala, Florida at 10:00 a.m. on September 15, 2020. The purpose of this public hearing is to receive 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 are 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 ADA Compliance Coordinator/ HR Director at (352) 438-2345. Please submit a request within 48 hours in advance of the scheduled hearing so Marion County can make appropriate arrangements in order 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.

This is not a bill. Do not send payment now. The Tax Collector of Marion County will mail and collect the assessments pursuant to Chapter 197, Florida Statutes on the tax bill in November 2020 if imposed by the Marion County Board of County Commissioners after the above referenced public hearing. Failure to pay the assessments will cause an issuance of a tax certificate against the assessed property, which may result in a loss of title to your property.

Please contact the MSTU/Assessment Department by calling (352) 438-2650 or visit their office located at 2710 E. Silver Springs Boulevard, Ocala, Florida, between the hours of 8:00 a.m. and 5:00 p.m. Monday through Friday for more information, specific descriptions of the methodologies used for the assessments, copies of the relevant code provisions, resolutions, and updated assessment rolls.

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

APPENDIX B
PROOF OF PUBLICATION

**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 fire rescue special assessments for the provision of fire rescue services within the unincorporated area of Marion County (less Rainbow Lakes Estates) and the municipalities of Belleview, Dunnellon, Reddick, and McIntosh, which collectively constitute the boundaries of the Marion County Municipal Service Benefit Unit for Fire Rescue Services. The assessments will be imposed for the fiscal year beginning October 1, 2020 and future fiscal years.

The hearing will be held at 10:00 a.m. on September 15, 2020, in the Marion County Commission Chambers, 601 S.E. 25th Avenue, Ocala, Florida, for the purpose of receiving public comment on the proposed assessments and their collection on the ad valorem tax bill. This public hearing may be conducted utilizing communications media technology (CMT); specifically, one or more BCC members may attend and participate by speakerphone. Interested persons may attend at the previously described location, which is the CMT access point or by calling into (352) 671-8808. Anyone needing to submit physical documentation to support their public comment or any other presentation, may mail a hard copy of these documents to the address location listed above (attention MSTU Department) or e-mail a legible copy to MSTU@marioncountyfl.org.

All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the County's ADA Compliance Coordinator/ HR Director at (352) 438-2345. Please submit a request within 48 hours in advance of the scheduled hearing so Marion County can make appropriate arrangements in order to provide the requested service.

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

MARION COUNTY MSBU FOR FIRE RESCUE SERVICES FISCAL YEAR 2020-2021

Category	Demand Component	Availability Component
Residential	Per Dwelling Unit	Per EDU
Residential	\$49.17	\$150.74
Non Residential Categories	Per Square Foot	Per EDU
Commercial	\$0.0876	\$150.74
Industrial/Warehouse	\$0.0136	\$150.74
Institutional	\$0.0809	\$150.74
Miscellaneous Buildings (Greater than 300 Sq. Ft.)	\$0.0130	N/A
Land Category	Per Acre	Per EDU
Land	\$2.29	N/A

Copies of the Ordinance, No. 03-13 as amended by Ordinance No. 06-06 which is currently codified in Article V of Chapter 17 of the Marion County Code of Ordinances (collectively, the "Ordinance"); Amended and Restated Initial Resolution No. 19-R-200 (the "Preliminary Rate Resolution") and the updated Preliminary Assessment Roll of the Fiscal Year commencing October 1, 2020 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 2020, 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.



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 (the "County"); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for fire rescue 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 Marion County Tax Collector by September 15, 2020.

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 15th day of September, 2020.

MARION COUNTY, FLORIDA

(SEAL)

By: 

Kathy Bryant, Chairman
FOR Board of County Commissioners

ATTEST:

By: 

David R. Ellspermann, Clerk

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