



Marion County

Board of County Commissioners

Public Hearing Meeting

Meeting Agenda

Wednesday, September 10, 2025 5:30 PM

**McPherson Governmental
Campus Auditorium**

Public Hearing to Adopt Annual Rate Resolutions and Certify Non-Ad Valorem Assessment Rolls for Stormwater Services, Solid Waste and Fire Rescue

INTRODUCTION OF PUBLIC HEARING BY CHAIRMAN KATHY BRYANT

PLEDGE OF ALLEGIANCE

ROLL CALL

PROOF OF PUBLICATION

STAFF PRESENTATION

1. [PUBLIC HEARING: Adoption of the Annual Resolutions for Stormwater Services and Stormwater Management Programs, Residential Solid Waste Services Municipal Service Benefit Unit, and Fire Rescue Services Municipal Service Benefit Unit, and Certify the Non-Ad Valorem Assessment Rolls](#)

PUBLIC COMMENT

BOARD DISCUSSION AND CLOSING COMMENTS



Marion County

Board of County Commissioners Public Hearing Meeting

Agenda Item

File No.: 2025-20490

Agenda Date: 9/10/2025

Agenda No.: 1.

SUBJECT:

PUBLIC HEARING: Adoption of the Annual Resolutions for Stormwater Services and Stormwater Management Programs, Residential Solid Waste Services Municipal Service Benefit Unit, and Fire Rescue Services Municipal Service Benefit Unit, and Certify the Non-Ad Valorem Assessment Rolls

INITIATOR:

Chad Wicker, Director

DEPARTMENT:

Municipal Services

DESCRIPTION/BACKGROUND:

As required by Section 197.3632, Florida Statutes, the Board of County Commissioners shall hold a Public Hearing to adopt a non-ad valorem assessment roll for the levy, collection, and enforcement of non-ad valorem assessments and certify the rolls to the Tax Collector prior to September 15, 2025.

This Public Hearing has been scheduled to adopt the proposed resolutions for the Stormwater Services and Stormwater Management Programs in the Marion County Stormwater Service Area, the Residential Solid Waste Services Municipal Service Benefit Unit (MSBU), and the Fire Rescue Services Municipal Service Benefit Unit MSBU and certify the Non-Ad Valorem Assessment Rolls.

Property owners who made improvements within the past year have received, via first class mail, an insert within the proposed TRIM notice sent by the Property Appraiser notifying them of proposed or adopted Non-Ad Valorem Assessments. The insert reflected any changes to the Stormwater Services and Stormwater Management Programs in the Marion County Stormwater Service Area assessments, Residential Solid Waste Services MSBU, and their Fire Rescue Services MSBU. This year there is no proposed increase to the Stormwater Services and Stormwater Management Programs in the Marion County Stormwater Service Area assessments, the Residential Solid Waste Services MSBU, nor the Fire Rescue Services MSBU.

BUDGET/IMPACT:

Stormwater Services and Stormwater Management Programs - Tentative Budget is \$4,026,722.11 (\$4,238,654.85 minus \$211,932.74 {5%} as Required by F.S.s. 129.01)

Solid Waste Services - Tentative Budget is \$34,698,704.87 (\$36,524,952.50 minus \$1,826,247.63 {5%} as Required by F.S. s. 129.01)

Fire Services - Tentative Budget is \$54,797,695.00 (\$57,681,784.00 minus \$2,884,089.00 {5%} as Required by F.S. s. 129.01)

RECOMMENDED ACTION:

1. Motion to adopt the Annual Resolution for Stormwater Services and Stormwater Management Programs and certify the Non-Ad Valorem Assessment Rolls,
2. Motion to adopt the Annual Resolution for Residential Solid Waste Services MSBU and certify the Non-Ad Valorem Assessment Rolls,
3. Motion to adopt the Annual Resolution for Fire Rescue Services MSBU and certify the Non-Ad Valorem Assessment Rolls, and
4. Authorize the Chairman and Clerk to execute as applicable.

LOCALiQ

The Gainesville Sun | The Ledger
Daily Commercial | Ocala StarBanner
News Chief | Herald-Tribune

PO Box 631244 Cincinnati, OH 45263-1244

AFFIDAVIT OF PUBLICATION

Heather Flynn
Marion County Attorneys' Office - 330
601 SE 25Th AVE # 108
Ocala FL 34471-2690

STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Coordinator of the Star Banner, published in Marion County, Florida; that the attached copy of advertisement, being a , was published on the publicly accessible website of Marion County, Florida, or in a newspaper by print in the issues of, on:

08/21/2025

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

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 08/21/2025

Legal Clerk

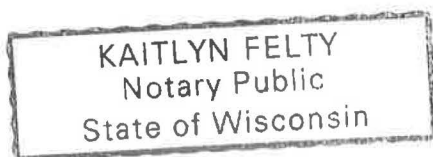
Notary, State of WI, County of Brown

My commission expires

Publication Cost:	\$703.40	
Tax Amount:	\$0.00	
Payment Cost:	\$703.40	
Order No:	11569719	# of Copies:
Customer No:	533707	1
PO #:	LRM 2025-740	

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**NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR
COLLECTION OF STORMWATER 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 stormwater special assessments for the provision of stormwater services within the Marion County Municipal Service Benefit Unit for Stormwater Services (the "MSBU"), which includes the unincorporated area of the County.

The hearing will be held at 5:30 p.m. on September 10, 2025, in the McPherson Governmental Campus Auditorium, 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. 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 property category and the number of billing units contained therein. The following table reflects the proposed stormwater assessment rate schedule.

**STORMWATER SERVICES AND STORMWATER
MANAGEMENT
FISCAL YEAR 2025-2026**

CODE	UNIT OF MEASURE	UNIMPROVED MAXIMUM RATE	IMPROVED MAXIMUM RATE
560	Per ESU *	\$15	\$15

*ESU=Equivalent Stormwater Unit

Copies of Ordinance No. 98-12, as amended by Ordinance No. 02-13, which is currently codified in Article IV of Chapter 17 of the Marion County Code of Ordinances (collectively, the "Ordinance"); Resolution No. 02-R-137 (the "Initial Assessment Resolution"); Resolution No. 02-R-187 (the "Final Assessment Resolution"); Annual Rate Resolutions and the updated Preliminary Assessment Roll of the Fiscal Year commencing October 1, 2025, are available for inspection and all interested persons may ascertain the amount to be assessed against a parcel of assessed property at the office of the Assessment Coordinator in the Municipal Services Department located at 2710 E Silver Springs Blvd., Ocala, Florida, or the office of the county administrator, 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 2025, 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 Municipal Services 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**



The Gainesville Sun | The Ledger
Daily Commercial | Ocala StarBanner
News Chief | Herald-Tribune

PO Box 631244 Cincinnati, OH 45263-1244

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08/21/2025

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

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 08/21/2025

Legal Clerk

Notary, State of WI, County of Brown

My commission expires

Publication Cost:	\$703.40	
Tax Amount:	\$0.00	
Payment Cost:	\$703.40	
Order No:	11569720	# of Copies:
Customer No:	533707	1
PO #:	LRM 2025-740	

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KAITLYN FELTY
Notary Public
State of Wisconsin

**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 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, 2025 and future fiscal years.

The hearing will be held at 5:30 p.m. on September 10, 2025, in the McPherson Governmental Campus Auditorium, 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. 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.

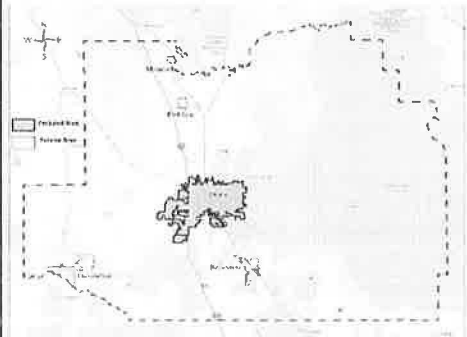
The assessment for each parcel of property will be based upon each parcel's classification and the total number of billing units contained therein. The following table reflects the proposed fire rescue assessment rate schedule.

**MARION COUNTY MSBU FOR FIRE RESCUE
SERVICES
FISCAL YEAR 2025-2026**

Category	Demand Component	Availability Component
Residential	Per Dwelling Unit	Per EDU
Residential	\$76.53	\$207.44
Non-Residential Categories	Per Square Foot	Per EDU
Commercial	\$0.1823	\$207.44
Industrial/Warehouse	\$0.0218	\$207.44
Institutional	\$0.1521	\$207.44
Miscellaneous Buildings (Greater than 300 Sq. Ft.)	\$0.0128	N/A
Land Category	Per Acre	Per EDU
Land	\$3.95	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.2025-R-179 (the "Preliminary Rate Resolution") and the updated Preliminary Assessment Roll of the Fiscal Year commencing October 1, 2024, are available for inspection and all interested persons may ascertain the amount to be assessed against a parcel of assessed property at the office of the Assessment Coordinator in the Municipal Services Department located at 2710 E. Silver Springs Blvd., Ocala, Florida, or the office of the county administrator, 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 2025, 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 Municipal Services Department at (352) 438-2650, Monday through Friday between 8:00 a.m. and 5:00 p.m.





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AFFIDAVIT OF PUBLICATION

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STATE OF WISCONSIN, COUNTY OF BROWN

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08/21/2025

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

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 08/21/2025

Legal Clerk

Notary, State of WI, County of Brown

My commission expires

Publication Cost: \$703.40

Tax Amount: \$0.00

Payment Cost: \$703.40

Order No: 11569721

of Copies:

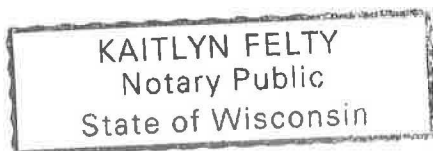
Customer No: 533707

1

PO #: LRM 2025-740

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**NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR
COLLECTION OF SOLID WASTE 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 solid waste special assessments for the provision of solid waste services within the Marion County Municipal Service Benefit Unit for Solid Waste Services (the "MSBU"), which includes the unincorporated area of the County.

The hearing will be held at 5:30 p.m. or soon thereafter, on September 10, 2025, in the McPherson Governmental Campus Auditorium, 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. 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 property category and the number of billing units contained therein. The following table reflects the proposed solid waste assessment rate schedule.

**MARION COUNTY MSBU FOR RESIDENTIAL
SOLID WASTE SERVICES
FISCAL YEAR 2025-2026**

CODE	UNIT OF MEASURE	UNIMPROVED RATE	IMPROVED RATE
550	Per Residential Unit	\$0	\$215

Copies of Ordinance No. 07-35, as amended by Ordinance Nos. 08-17 and 25-06, which is currently codified in Article II of Chapter 16 of the Marion County Code of Ordinances (collectively, the "Ordinance"); Resolution No. 08-R-254 (the "Final Assessment Resolution"); Annual Rate Resolutions and the updated Preliminary Assessment Roll of the Fiscal Year commencing October 1, 2025, are available for inspection and all interested persons may ascertain the amount to be assessed against a parcel of assessed property at the office of the Assessment Coordinator in the Municipal Services Department located at 2710 E. Silver Springs Blvd., Ocala, Florida, or the office of the county administrator, 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 2025, 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.





LEGAL REQUEST MEMORANDUM (LRM)

From: (Name) Wicker Chad (Dept) MSTU - 4155
 Last First
 (Title) Director (Phone) 352-438-2660
 Signature *M. Wicker* Date Wednesday, August 27, 2025

The Office of the County Attorney is requested to provide legal assistance as detailed in this legal request and supporting documents (attached).

Request for: ☐ New Document ☐ Review & Comment ☐ RESUBMIT LRM No. _____
☒ Approve as to Form ☐ Other

Description of Request

Please Review the attached Resolutions and Certificates for Solid Waste, Stormwater, and Fire Services for the Public Hearing scheduled for September 10, 2025 at 5:30 p.m.

For more information or discussion, contact: ☐ Same as above
 (Name) Cline Cara (Title) Administrative Services Coordinator (Phone) 352-438-2652
 Last First

Agenda Item? ☐ Yes ☐ No Agenda Date: _____
 Agenda Deadline Date for **Legal:** _____ Agenda Deadline Date for **Admin:** _____

Note: Please allow a MINIMUM of 5 working days BEFORE deadlines for LRM to be completed.

2025-849

DO NOT COMPLETE - Office of the County Attorney use ONLY

LRM No. _____

Assigned to: ☐ Matthew Guy Minter, County Attorney ☒ Dana E. Olesky, Chief Asst. County Attorney ☐ Thomas Schwartz, Asst. County Attorney ☐ Valdoston Shealey, Asst. County Attorney

Outcome:

Date Received:

☒ Approved as to form and legal sufficiency

☐ Approved with revisions: ☐ Suggested ☐ Completed

☐ Other:

RECEIVED

By Lori.Zirkle at 3:49 pm, Aug 27, 2025

Attorney Signature: *D. Olesky* Date 9/2/2025

Staff Signature: *V. Ryder* Date: 9/2/2025 Returned: ☒ Department ☐ Admin ☐ _____
 Completed

RESOLUTION NO. 25-R-_____

A RESOLUTION OF MARION COUNTY, FLORIDA, RELATING TO THE PROVISION OF STORMWATER SERVICES AND STORMWATER MANAGEMENT PROGRAMS IN THE MARION COUNTY STORMWATER SERVICE AREA; PROVIDING FOR THE ANNUAL ESTABLISHMENT OF THE STORMWATER ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE MARION COUNTY STORMWATER SERVICE AREA FOR STORMWATER SERVICES AND STORMWATER MANAGEMENT PROGRAMS, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025; APPROVING THE ASSESSMENT ROLL; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Article IV of Chapter 17 of the Marion County Code of Ordinances, (collectively, the “Ordinance”) authorizes the Board of County Commissioners to impose and levy a stormwater assessment against all assessable property within the stormwater service area, and further directs the Board to provide for annual assessment resolution setting the amount of stormwater assessment for stormwater services and stormwater management programs, as provided in the Ordinance;

WHEREAS, the purpose of this Resolution is to establish the amount of the stormwater assessments for stormwater services and stormwater management programs using the procedures provided by the Ordinance, including the uniform method of collection of non-ad valorem assessments for the Fiscal Year beginning on October 1, 2025;

WHEREAS, pursuant to the Section 17-128 of the Ordinance, the Board is required to adopt an Annual Assessment 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 stormwater director has provided the Board with a proposed budget for the county services to be financed by the Stormwater Program and a proposed Assessment Roll, which has heretofore been made available for inspection by the public;

WHEREAS, notice of a public hearing has been published and mailed to all persons for whom notice is required, 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 10, 2025, 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.

- A. The parcels of Assessed Property described in the Assessment Roll, as updated, which is hereby approved, are hereby found to be specially benefited by the provision of the stormwater services and stormwater management programs described or referenced herein, in the amount of the stormwater 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 stormwater service area will be specially benefitted by the County's provision of stormwater services and stormwater management programs in an amount not less than the stormwater assessment for such parcel, computed in the manner set forth in this Annual Rate Resolution. 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 Initial Assessment Resolution, as amended, and the Final Assessment Resolution, from the stormwater services and stormwater management programs to be provided and a legislative determination that the stormwater assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth herein.

SECTION 2.

The Board of County Commissioners hereby establishes the amount of the assessment for the stormwater management program for the fiscal year beginning October 1, 2025, as follows:

- A. The number of ESU units, as defined in the Ordinance, is: 282,576.99
- B. Amount of Assessment per ESU Unit: \$15.00 maximum - \$10.57 minimum* \$ 15.00
*based upon the type of mitigation credit approved per parcel
- C. The budget, being the total amount of special assessments to be Collected minus five percent (5%) as required by Section 129.01, Florida Statutes is:
\$ 4,238,654.85 minus (5%) \$ 211,932.74 = \$ 4,026,722.11

SECTION 3. In accordance with the provisions of Florida law and the Ordinance, the above special assessments are to be collected in the same manner, and subject to the same procedures, as ad-valorem taxes.

SECTION 4. The Board hereby certifies that all required hearings have been held and proper notices given in accordance with Section 197.3632, Florida Statutes.

SECTION 5. The Board certifies the Special Assessment Roll, and a copy of this Resolution is to be attached to the Special Assessment Roll for the Stormwater Program, which is to be delivered to the Tax Collector of Marion County, with a copy to the Property Appraiser of Marion County. The Certificate to Non-Ad Valorem Assessment Roll is attached hereto as Appendix C.

SECTION 6. The Board specifies, pursuant to Section 197.3632, Florida Statutes, that the assessment is to be collected for a period of more than one year.

SECTION 7. A copy of the Stormwater Program Budget is to be part of the Tentative Budget for Marion County for Fiscal Year 2025/2026.

DULY ADOPTED this 10th day of September, 2025.

BOARD OF COUNTY COMMISSIONERS
MARION COUNTY, FLORIDA

By: _____
Kathy Bryant, Chairman

ATTEST:

Gregory C. Harrell, Clerk

Approved for Form and Correctness:

By: _____
Matthew Minter, County Attorney

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

I HEREBY CERTIFY that, I am the Chairman of the Board of County Commissioners of Marion County, Florida (the "County"); as such I have satisfied myself that all real property included or includable on the non-ad valorem assessment roll for the Stormwater Management Program "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, upon completion of this certificate and the attachment of the same to the herein described Non-Ad Valorem Assessment Roll as part thereof, said Non-Ad Valorem Assessment Roll will be delivered to the Marion County Tax Collector by September 15, 2025.

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 10th day of September, 2025.

BOARD OF COUNTY COMMISSIONERS
MARION COUNTY, FLORIDA

By: _____
Kathy Bryant, Chairman

ATTEST:

Gregory C. Harrell, Clerk

[To be delivered to Tax Collector prior to September 15th each year]

RESOLUTION NO. 25-R-_____

A RESOLUTION OF MARION COUNTY, FLORIDA, RELATING TO THE PROVISION OF SOLID WASTE SERVICES, FACILITIES AND PROGRAMS IN THE MARION COUNTY MUNICIPAL SERVICE BENEFIT UNIT FOR RESIDENTIAL SOLID WASTE SERVICES; PROVIDING FOR THE ANNUAL ESTABLISHMENT OF THE SOLID WASTE ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE MARION COUNTY MUNICIPAL SERVICES BENEFIT UNIT FOR RESIDENTIAL SOLID WASTE SERVICES, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025; APPROVING THE ASSESSMENT ROLL; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Article II of Chapter 16 of the Marion County Code of Ordinances, (collectively, the "Ordinance"), Section 16-73, provides that, on each October 1, there is imposed and levied a solid waste assessment against all assessable property within the Marion County Municipal Services Benefit Unit for Residential Solid Waste Services (hereafter, "MSBU"), and further directs the Board of County Commissioners to annually establish the amount of the solid waste assessment for waste services, facilities, and waste management programs, against Assessed Property located within the Marion County Municipal Services Benefit Unit for Residential Solid Waste Services;

WHEREAS, the purpose of this Resolution is to establish the amount of the solid waste assessments in the Marion County Municipal Service Benefit Unit for Residential Solid Waste Services using the procedures provided by the Ordinance, including the uniform method of collection of non-ad valorem assessments for the Fiscal Year beginning on October 1, 2025;

WHEREAS, pursuant to the Section 16-76 of the Ordinance, the Board is required to adopt an Annual Assessment 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 solid waste director has provided the Board with a proposed budget for the county services to be financed by the MSBU and a proposed Assessment Roll, which has heretofore been made available for inspection by the public;

WHEREAS, notice of a public hearing has been published and mailed to all persons for whom notice is required, 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 10, 2025, 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.

- A. The parcels of Assessed Property described in the Assessment Roll, as updated, which is hereby approved, are hereby found to be specially benefited by the provision of the residential solid waste services, facilities, and programs described within Section 16-72 of the Ordinance, and further described as providing, operating, maintaining, monitoring, and closing parts or portions of the baseline landfill, recycling centers, and other county solid waste management facilities that are or previously were available for the disposal of residential waste; providing litter collection and related enforcement activities; providing recycling and household hazardous waste management facilities and programs; and providing for the construction and/or acquisition of additions, extensions and improvements to county's solid waste management facilities in the amount of the Solid Waste 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 MSBU will be specially benefitted by the County's provision of residential solid waste services, facilities, and programs in an amount not less than the Solid Waste Assessment for such parcel, computed in the manner set forth in this Annual Rate Resolution. 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 Initial Assessment Resolution, as amended, and the Final Assessment Resolution, from the residential solid waste services, facilities, or programs to be provided and a legislative determination that the Solid Waste Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth herein.

SECTION 2. The Board of County Commissioners hereby establishes the amount of the assessment for the MSBU for the fiscal year beginning October 1, 2025, as follows:

- A. The number of residential units, as defined in the Ordinance, is: 169,883.50
- B. The amount of assessment per residential unit is: \$ 215.00
- C. The budget, being the total amount of special assessments to be Collected minus five percent (5%) as required by Section 129.01, Florida Statutes, is:
\$ 36,524,952.50 minus (5%) \$ 1,826,247.63 \$ 34,698,704.87

SECTION 3. In accordance with the provisions of Florida law and the Ordinance, the above special assessments are to be collected in the same manner, and subject to the same procedures, as ad valorem taxes.

SECTION 4. The Board hereby certifies that all required hearings have been held and proper notices given in accordance with Section 197.3632, Florida Statutes.

SECTION 5. The Board certifies the Special Assessment Roll, and a copy of this Resolution is to be attached to the Special Assessment Roll for the MSBU, which is to be delivered to the Tax Collector of Marion County, with a copy to the Property Appraiser of Marion County. The Certificate to Non-Ad Valorem Assessment Roll is attached hereto as Appendix C.

SECTION 6. The Board specifies, pursuant to Section 197.3632, Florida Statutes, that the assessment is to be collected for a period of more than one year.

SECTION 7. A copy of the MSBU budget is to be part of the Tentative Budget for Marion County for Fiscal Year 2025/2026.

DULY ADOPTED this 10th day of September, 2025.

BOARD OF COUNTY COMMISSIONERS
MARION COUNTY, FLORIDA

By: _____
Kathy Bryant, Chairman

ATTEST:

Gregory C. Harrell, Clerk

Approved for Form and Correctness:

By: _____
Matthew Minter, County Attorney

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

I HEREBY CERTIFY that, I am the Chairman of the Board of County Commissioners 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 the Solid Waste Services Municipal Service Benefit Unit "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, upon completion of this certificate and the attachment of the same to the herein described Non-Ad valorem Assessment Roll as part thereof, said Non-Ad Valorem Assessment Roll will be delivered to the Marion County Tax Collector by September 15, 2025.

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 10th day of September, 2025.

BOARD OF COUNTY COMMISSIONERS
MARION COUNTY, FLORIDA

By: _____
Kathy Bryant, Chairman

ATTEST:

Gregory C. Harrell, Clerk

[To be delivered to Tax Collector prior to September 15th each year]

MARION COUNTY, FLORIDA

**AMENDED AND RESTATED
FINAL ASSESSMENT RESOLUTION**

ADOPTED SEPTEMBER 10, 2025

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RESOLUTION NO. 2025-R-____

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; PROVIDING AUTHORITY, DEFINITIONS AND INTERPRETATION; CONFIRMING THE AMENDED AND RESTATED INITIAL ASSESSMENT RESOLUTION; 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, 2025; APPROVING THE ASSESSMENT ROLL AND PROVIDING FOR COLLECTION; PROVIDING FOR APPLICATION OF ASSESSMENT PROCEEDS; PROVIDING FOR EFFECT; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners (the “Board”) of Marion County, Florida (the “County”), 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, which consists of the unincorporated area of the County and the incorporated areas of the municipalities of Belleview, Dunnellon, Reddick, and McIntosh; and

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 the Fire Rescue Assessed Cost among parcels of Assessed Property; and

WHEREAS, the Board recently examined its existing Fire Rescue Assessment program and revised said program to reflect the current costs and practices for delivering fire rescue services to properties within the Marion County Municipal Service Benefit Unit for Fire Rescue Services; and

WHEREAS, the Board desires to reimpose a Fire Rescue Assessment 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, 2025; and

WHEREAS, the Board adopted Resolution No. 2025-R-179 (the "Amended and Restated Initial Assessment Resolution") on June 3, 2025; and

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; and

WHEREAS, in order to impose Fire Rescue Assessments for the Fiscal Year beginning October 1, 2025, 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; and

WHEREAS, the 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, as 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; and

WHEREAS, a public hearing was held on September 10, 2025, 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, Florida Constitution; sections 125.01 and 125.66, Florida Statutes; and other applicable provisions of law.

SECTION 2. DEFINITIONS AND INTERPRETATION.

(A) This Resolution constitutes the Amended and Restated Final Assessment Resolution and serves as the Annual Rate Resolution as defined in the Ordinance. Additionally, because the County has updated its program components for the Fiscal Year beginning October 1, 2025, this Resolution shall also amend and restate the Final Assessment Resolution in its entirety.

(B) All capitalized terms in this resolution shall have the meanings defined in the Ordinance and the Amended and Restated Initial Assessment Resolution.

(C) Unless the context indicates otherwise, words importing 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 AMENDED AND RESTATED INITIAL ASSESSMENT RESOLUTION. The Amended and Restated Initial Assessment Resolution is hereby confirmed.

SECTION 4. REIMPOSITION OF FIRE RESCUE ASSESSMENTS.

(A) The parcels of Assessed Property included 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 by electronic media 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 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, and 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, 2025, the estimated Fire Rescue Assessed Cost is \$57,681,784.00. The portion of the Fire Rescue Assessed Cost attributable to the Demand Component is \$20,580,861.00 and the portion attributed to the Availability Component is \$37,100,923.00. The Fire Rescue Assessments to be assessed and apportioned among benefitted parcels pursuant to the Cost Apportionment and Parcel

Apportionment to generate the estimated Fire Rescue Assessed Cost for the Fiscal Year commencing October 1, 2025, are hereby established as follows:

Category	Demand Component	Availability Component
Residential	Per Dwelling Unit	Per EDU
Residential	\$76.53	\$207.44
Non-Residential	Per Square Foot	Per EDU
Commercial	\$0.1823	\$207.44
Industrial/Warehouse	\$0.0218	\$207.44
Institutional	\$0.1521	\$207.44
Miscellaneous	\$0.0128	N/A
Land	Per Acre	Per EDU
Land	\$3.95	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 included in such Assessment Roll for the Fiscal Year beginning October 1, 2025.

(G) The following exemptions are approved for 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 as agricultural land pursuant to Section 193.461, Florida Statutes, or Buildings of Non-

Residential Property located on a Tax Parcel that is classified as agricultural lands pursuant to Section 193.461, Florida Statutes.

(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. 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 Rescue Assessment imposed for this Fiscal Year, the sole and exclusive remedy shall be the imposition of a Fire Rescue Assessment upon each affected Tax Parcel in the amount of the Fire Rescue Assessment that would have been otherwise imposed save for such reduction or exemption afforded to such Tax Parcel by the Board.

(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.

SECTION 5. COLLECTION OF FIRE RESCUE ASSESSMENTS.

(A) The Fire Rescue Assessments shall be collected pursuant to the Uniform Assessment Collection Act, as provided in Section 17-261 of the Ordinance.

(B) 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 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.

(C) 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 6. 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 within the MSBU. 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 protection services, facilities, and programs within the MSBU.

SECTION 7. 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 8. CONFLICTS. All resolutions or parts of resolutions in conflict with any of the provisions of this resolution are hereby repealed.

SECTION 9. 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 10. EFFECTIVE DATE. This Amended and Restated Final Assessment Resolution shall take effect immediately upon its passage and adoption.

PASSED, ADOPTED AND APPROVED THIS 10th day of September, 2025.

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

(SEAL)

By: _____
KATHY BRYANT, CHAIR

ATTEST:

By: _____
GREGORY C. HARRELL, CLERK

Approved for Form and Correctness:

By: _____
MATTHEW MINTER, COUNTY ATTORNEY

APPENDIX A

AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared Chad Wicker, who, after being duly sworn, deposes and says:

1. Chad Wicker, as the Director of the Municipal Services 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 the Fire Rescue Assessment Ordinance codified in Article V of Chapter 17 of the Marion County Code of Ordinances (the "Ordinance") and in conformance with the Amended and Restated Initial Assessment Resolution No. 2025-R-179 (the "Amended and Restated Initial Assessment Resolution").

2. In accordance with the Ordinance and Amended and Restated Initial Assessment Resolution, Mr. Wicker 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.

STATE OF FLORIDA
COUNTY OF MARION

Chad Wicker, affiant

The foregoing Affidavit of Mailing was sworn to and subscribed before me, by means of ☐ physical presence or ☐ online notarization, this ____ day of _____, 2025 by Chad Wicker, Director, Municipal Services Department, Marion County, Florida. He is personally known to me or has produced as identification and did take an oath.

Printed Name: _____
Notary Public, State of Florida
At Large
My Commission Expires:
Commission No.: _____

APPENDIX B
PROOF OF PUBLICATION

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 Chair 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, 2025.

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 _____ day of _____, 2025.

MARION COUNTY, FLORIDA

(SEAL)

By: _____
Kathy Bryant, Chair
Board of County Commissioners

ATTEST:

By: _____
Gregory C. Harrell, Clerk

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



ANNUAL RATE RESOLUTION PUBLIC HEARING FISCAL YEAR 2025/26

FIRE RESCUE SERVICES | RESIDENTIAL SOLID WASTE | STORMWATER MANAGEMENT

1

STORMWATER SERVICES AND STORMWATER MANAGEMENT PROGRAMS

Stormwater Services and Stormwater Management Programs - Tentative Budget is **\$4,026,722.11**
(\$4,238,654.85 minus \$211,932.74 {5%} as Required by F.S.s. 129.01).

- No increase proposed for next year's assessment rate.
- Number of Units: **282,576.99**
- Amount of Assessment per Equivalent Stormwater Unit (ESU):
- \$15.00 maximum – \$10.57 minimum
 - [based upon the type of mitigation credit approval per parcel]
- **ESU = 2,275 sq. ft.**



2

RESIDENTIAL SOLID WASTE

Residential Solid Waste Services - Tentative Budget is **\$34,698,704.87**
 (\$36,524,952.50 minus \$1,826,247.63 {5%} as Required by F.S. s. 129.01).



- Number of Residential Units: **169,883.50**
- Amount of Assessment per Residential Unit:
 Proposed increase from **\$87.00 to \$215.00 per residential unit**

3

FIRE RESCUE SERVICE

Fire Services - Tentative Budget is
 \$54,797,694.80
 (\$57,681,784.00 minus
 \$2,884,089.20 {5%} as Required by
 F.S.s. 129.01).

Number of Units: 64,985,097.69



Residential Category	Current Demand Component	Proposed Demand Component	Current Availability Component	Proposed Availability Component
Residential	Per Dwelling Unit	Per Dwelling Unit	Per EDU	Per EDU
	\$49.17	\$76.53	\$150.74	\$207.44
Non Residential Categories	Per Square Foot	Per Square Foot	Per EDU	Per EDU
Commercial	\$0.0876	\$0.1823	\$150.74	\$207.44
Industrial/Warehouse	\$0.0136	\$0.0218	\$150.74	\$207.44
Institutional	\$0.0809	\$0.1521	\$150.74	\$207.44
Miscellaneous Buildings (Greater Than 300 Sq. Ft.)	\$0.0130	\$0.0128	N/A	N/A
Land Category	Per Acre	Per Acre	Per EDU	Per EDU
Land	\$2.29	\$3.95	N/A	N/A

4