

TALLAHASSEE
1500 Mahan Drive
Suite 200
Tallahassee, Florida 32308
(850) 224-4070 Tel
(850) 224-4073 Fax

Nabors
Giblin &
Nickerson P.A.
ATTORNEYS AT LAW

TAMPA
2502 Rocky Point Drive
Suite 1060
Tampa, Florida 33607
(813) 281-2222 Tel
(813) 281-0129 Fax

PLANTATION
8201 Peters Road
Suite 1000
Plantation, Florida 33324
(954) 315-0268 Tel

February 11, 2026

VIA ELECTRONIC TRANSMISSION

Mounir Bouyounes
County Administrator
Marion County
601 SE 25th Avenue
Ocala, Florida 34471

Re: Fire Rescue Assessment Program

Dear Mr. Bouyounes:

Nabors, Giblin & Nickerson, P.A. ("NG&N") is pleased to have assisted Marion County in undertaking and successfully reimplementing this recurring revenue source since its creation.

In order to continue this relationship and the achievements realized thus far, I have attached as Appendix A the proposed work plan under which NG&N would assist the County in the annual reimposition of the fire rescue services assessments for Fiscal Year 2026-27.

Please review the attached work plan and upon review and satisfactory determination, please sign where indicated on Appendix A to acknowledge acceptance of the work plan and to serve as proper notice to proceed. Upon execution, please provide us with a signed copy for our files. Upon receipt of Notice to Proceed, we will provide the County with a detailed critical events calendar and a schedule for project deliverables tailored to the specific circumstances that are unique to this project.

As we are currently preparing our schedule for the upcoming assessment season, we would appreciate your prompt reply which will help us to accommodate your program's schedule and ensure the continuation of this successful recurring revenue source.

Mounir Bouyounes
February 11, 2026
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If you have any questions, please do not hesitate to contact me. We look forward to working with Marion County again this year.

Sincerely yours,



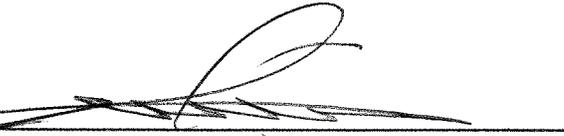
Heather J. Encinosa

Attachment

cc: Guy Minter, County Attorney (w/att.)
James Banta, Fire Chief (w/att.)

ACCEPTED AND AGREED TO
FOR FISCAL YEAR 2026-27 ANNUAL IMPLEMENTATION

BY



Marion County

2-18-26
Date

Appendix A

NG&N'S FIRE RESCUE ASSESSMENT PROGRAM
ANNUAL IMPLEMENTATION FISCAL YEAR 26-27

Scope of Services

- Task 1: Advise the County on the legal requirements for reimposing annual fire services special assessments for Fiscal Year 26-27, including special benefit and fair apportionment.
- Task 2: Advise the County on any judicial decisions or legislative actions that may require modifications to the County's program.
- Task 3: Draft the annual rate resolution that conforms to the fire rescue assessment ordinance, already adopted.
- Task 4: Assist with the legal requirements for the adoption of the preliminary and annual rate resolutions and certification of the assessment roll in accordance with section 197.3632, Florida Statutes, including: (a) the development of the first class notice or TRIM notice, (b) publication of the public hearing, and (c) certification of the assessment roll.

FEES AND COSTS

The fee for NG&N to provide the professional services and specialized assistance for the annual implementation of the assessment program will be \$4,500. Except as noted herein, these lump sum fees include reimbursement for all out-of-pocket expenses, including by way of example and not limitation, photocopies, long distance telephone charges, and overnight delivery services.

The fee for professional services for the FY 26-27 annual implementation does not include any on-site visits to the County by NG&N staff. Meetings may be arranged at our standard hourly rates, as provided below. Expenses related to meetings will be billed in conformance with section 112.061, Florida Statutes. In lieu of on-site visits, we are available to participate in telephone conferences to discuss project status, assessment issues, and procedural concerns.

The standard hourly rates for NG&N are as follows:

NABORS, GIBLIN & NICKERSON, P.A.

Firm Partners	\$325
Firm Associates.....	\$275
Legal Clerks/Paralegals	\$90

PAYMENT SCHEDULE

The lump sum fee for professional services and specialized assistance for the FY 26-27 annual implementation will be due and payable, based on the following schedule.

Payment Due	Percent of Total	Amount Due
June 2026	50% of professional services fee	\$ 2,250
September 2026	50% of professional services fee	\$ 2,250
Total		\$ 4,500

The County will be responsible for any and all newspaper publications, including, but not limited to, making arrangements for publications and any costs associated therewith.

DELIVERABLES SCHEDULE

All work will be completed in accordance with the County's proposed budget calendar and public hearing schedule as set forth in a critical events schedule agreeable to the County. The annual rate resolutions must be adopted no later than September 15 of each year in accordance with state law.

The statement and provisions below are required by Florida Statutes to be included in this contract for services. The inclusion of this statement and provisions below shall not be construed to imply that NG&N has been delegated any governmental decision-making authority, governmental responsibility or governmental function or that NG&N is acting on behalf of the City as provided under Section 119.011(2), Florida Statutes, or that the statement or provisions are otherwise applicable to NG&N.

IF NG&N HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO NG&N'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THE AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT:

**Public Relations
601SE 25th Ave.
Ocala, FL 34471
Phone: 352-438-2300
Fax: 352-438-2309
Email: PublicRelations@MarionFL.org**

NG&N will comply with public records law, and agrees to:

- i) Keep and maintain public records required by the City to perform the services.
- ii) Upon request from the City's custodian of public records, provide the City with a copy of the requested records or allow the records to be inspected or copied

within a reasonable time at a cost that does not exceed the cost provided in Chapter 119 Florida Statutes or as otherwise provided by law.

- iii) Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of this Agreement if NG&N does not transfer the records to the City.
- iv) Upon completion of the Agreement, transfer at no cost to the City, all public records in possession of NG&N or keep and maintain public records required by the City to perform the service. If NG&N transfers all public records to the City upon completion of the Agreement, NG&N shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If NG&N keeps and maintains public records upon completion of the Agreement, NG&N shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the City, upon request from the City's custodian of public records, in a format that is compatible with the information technology systems of the City.

Failure of NG&N to comply with Chapter 119, Florida Statutes, and/or the provisions set forth above, where applicable, shall be grounds for immediate unilateral termination of this Agreement by the City.

ANTI-HUMAN TRAFFICKING

As a condition precedent to entering into this Agreement and in compliance with Section 787.06(13), Florida Statutes, a duly authorized officer or representative of NG&N must attest under the penalty of perjury that NG&N does not use coercion for labor or services as defined in Section 787.06, Florida Statutes. The required affidavit is set included below.

ANTI-HUMAN TRAFFICKING AFFIDAVIT

I Heather Encinosa (insert name) as Shareholder
(insert title) on behalf of Nabors, Giblin & Nickerson, PA under penalty of perjury hereby attest as follows:

1. I am over 21 years of age and have personal knowledge of the matters set forth in this affidavit.
2. Nabors, Giblin & Nickerson, PA does not use coercion for labor or services as defined in s. 787.06(2)(a), Florida Statutes.
3. More particularly, Nabors, Giblin & Nickerson, PA does not participate in any of the following actions:
 - a. Using or threatening to use physical force against any person;
 - b. Restraining, isolating or confining or threatening to restrain, isolate or confine any person without lawful authority and against her or his will;
 - c. Using lending or other credit methods to establish a debt by any person when labor or services are pledged as a security for the debt, if the value of the labor or services as reasonably assessed is not applied toward the liquidation of the debt or the length and nature of the labor or services are not respectively limited and defined;
 - d. Destroying, concealing, removing, confiscating, withholding, or possessing any actual or purported passport, visa, or other immigration document, or any other actual or purported government identification document, of any person;
 - e. Causing or threatening to cause financial harm to any person;
 - f. Enticing or luring any person by fraud or deceit; or
 - g. Providing a controlled substance as outlined in Schedule I or Schedule II of s. 893.03, Florida Statutes to any person for the purpose of exploitation of that person.

FURTHER AFFIANT SAYETH NAUGHT.


Printed Name: Heather Encinosa
Title: Shareholder
Nabors, Giblin & Nickerson, PA
Date: 1/9/26

STATE OF Florida
COUNTY OF Leon

SWORN TO AND SUBSCRIBED before me in person or _____ remote
notarization by Heather Encinosa as Shareholder on
behalf of Nabors, Giblin & Nickerson, PA, who is personally
known to me or who produced _____ as identification
this 9th day of January, 2026.


Notary Public

(Notary Seal)

