

RESOLUTION NO. 26-R-___

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF MARION COUNTY, FLORIDA, RELATING TO THE CONSTRUCTION OF ROAD IMPROVEMENTS; CREATING THE BELLEVIEW HEIGHTS ESTATES UNIT 8 - SE 44TH AVENUE IMPROVEMENT AREA; CONFIRMING THE INITIAL ASSESSMENT RESOLUTION; ESTABLISHING THE MAXIMUM AMOUNT OF THE ANNUAL ASSESSMENT FOR EACH PARCEL UNIT; IMPOSING ASSESSMENTS AGAINST REAL PROPERTY WITHIN SUCH IMPROVEMENT AREA; APPROVING THE ASSESSMENT ROLL; PROVIDING FOR COLLECTION OF THE ASSESSMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners (the "Board") of Marion County, Florida, enacted Ordinance No. 09-10 (the "Ordinance"), to provide guidance for the creation of municipal service benefit units ("MSBUs") and authorize the imposition of special assessments to fund the construction of local improvements, such as road improvements, to serve the real property located therein; and

WHEREAS, on April 21, 2026, the Board adopted Resolution No. 26-R-106, the Initial Assessment Resolution, proposing creation of the Belleview Heights Estates Unit 8 - SE 44th Avenue Improvement Area and describing the method of assessing the cost of Road Improvements (as therein defined) against the real property that will be specially benefited thereby, and directing preparation of the tentative Assessment Roll and provision of the notices required by the Ordinance; and

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

WHEREAS, the Assessment Roll has heretofore been filed with the office of the Assessment Coordinator, as required by the Ordinance; and

WHEREAS, as required by the terms of the Ordinance, notice of a public hearing has been published and mailed to each real property owner proposed to be assessed notifying such real property owner of the opportunity to be heard; the affidavit of publication on the County's publicly accessible website and an affidavit of mailing are attached hereto as APPENDICES A and B respectively; and

WHEREAS, a public hearing was continued from May 19, 2026 to June 16, 2026 to ensure compliance with certain notice requirements and that comments and objections of all interested persons were heard and considered as required by the terms of the Ordinance; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MARION COUNTY, FLORIDA, AS FOLLOWS:

SECTION 1. AUTHORITY. This Resolution is adopted pursuant to the Ordinance, Chapter 125, Florida Statutes, and other applicable provisions of law.

SECTION 2. DEFINITIONS. This Resolution is the Final Assessment Resolution as defined in the Ordinance. All capitalized terms in this Resolution shall have the meanings defined in the Ordinance and the Initial Assessment Resolution.

SECTION 3. CREATION OF MSBU. The Belleview Heights Estates Unit 8 - SE 44th Avenue Improvement Area is hereby created to include portions of the real property abutting the Road Improvements to be constructed on S.E. 44th Avenue (between S.E. 142nd Lane and S.E. 144th Street) located in Marion County, Florida as more particularly described in APPENDIX E hereto and incorporated herein by reference. The Improvement Area is created for the purpose of improving the use and enjoyment of real property located therein by funding the construction of Road Improvements to improve access to the real property located within the Improvement Area.

SECTION 4. CONFIRMATION OF INITIAL ASSESSMENT RESOLUTION. The Initial Assessment Resolution is hereby confirmed.

SECTION 5. APPROVAL OF ASSESSMENT ROLL. The Assessment Roll, a copy of which is attached hereto as APPENDIX E, is hereby approved.

SECTION 6. ASSESSMENTS.

(A) The Tax Parcels described in the Assessment Roll are hereby found to be specially benefited by construction of the Road Improvements in the amount of the maximum annual Assessment set forth in the Assessment Roll. The methodology for computing annual Assessments described in the Initial Assessment Resolution is hereby

approved. Annual Assessments computed in the manner described in the Initial Assessment Resolution are hereby levied and imposed on all Tax Parcels described in the Assessment Roll at a maximum annual rate of \$2,160.22 per Parcel Unit for a period of fifteen years commencing November 2026. The resulting Initial Prepayment Amount is \$20,385.63 per Parcel Unit.

(B) Upon adoption of this Resolution and the Annual Assessment Resolution for each subsequent Fiscal Year:

(1) The annual Assessments shall constitute a lien against assessed real property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until the ad valorem tax bill for such year is otherwise paid in full pursuant to the Uniform Assessment Collection Act. The lien shall be deemed perfected upon adoption by the Board of the Annual Assessment Resolution and shall attach to the real property included on the Assessment Roll as of the prior January 1, the lien date for ad valorem taxes.

(2) As to any Tax Parcel that is to be acquired or otherwise transferred to an entity for which Assessments cannot be collected pursuant to the Uniform Assessment Collection Act through condemnation, negotiated sale or otherwise prior to adoption of the next Annual Assessment Resolution, the Adjusted

Prepayment Amount shall constitute a lien against assessed property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments to the extent permitted by law. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until paid. The lien shall be deemed perfected upon adoption by the Board of the Annual Assessment Resolution and shall attach to the real property included on the Assessment Roll upon adoption of the Annual Assessment Resolution.

SECTION 7. COLLECTION OF ASSESSMENTS. The Assessments shall be collected pursuant to the Uniform Assessment Collection Act. Any unpaid Assessments not collected pursuant to Section 4.02 of the Ordinance may be placed on future ad valorem tax bills as necessary. Upon adoption of the Annual Assessment Resolution for each Fiscal Year, the Assessment Coordinator shall cause the certification and delivery of the Assessment Roll to the Tax Collector by September 15, in the manner prescribed by the Uniform Assessment Collection Act. 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 F.

SECTION 8. EFFECT OF FINAL ASSESSMENT RESOLUTION. The adoption of this Final Assessment Resolution shall be the final adjudication of the issues presented herein and in the Initial Assessment Resolution (including, but not limited to, the method by which the Assessments will be computed, the Assessment Roll, the maximum

annual Assessment, the levy and lien of the Assessments and the terms for prepayment of the Assessments) unless proper steps are initiated in a court of competent jurisdiction to secure relief within twenty days from the date of Board action on this Final Assessment Resolution.

SECTION 9. PREPAYMENT NOTICE. The Assessment Coordinator is hereby directed to provide notice by first class mail to the owner of each Tax Parcel described in the Assessment Roll of the opportunity to prepay all future annual Assessments, without financing cost. The notice, in substantially the form attached as APPENDIX C, shall be mailed to each real property owner at the address utilized for the notice provided pursuant to Section 2.05 of the Initial Assessment Resolution.

SECTION 10. ASSESSMENT NOTICE. The Assessment Coordinator is hereby directed to record a general notice of the Assessments in the Official Records Book in the office of the Marion County Clerk of Courts. Such notice shall be in substantially the form attached as APPENDIX D. The preliminary Assessment Roll and each annual Assessment Roll shall be retained by the Assessment Coordinator and shall be available for public inspection.

SECTION 11. CONSTRUCTION AND FUTURE MAINTENANCE. The Assessment Coordinator is hereby directed to take all actions necessary to commence construction of the Road Improvements in order to provide a special benefit to the properties in the Belleview Heights Estates Unit 8 - SE 44th Avenue Improvement Area

identified on the Assessment Roll. At the Board's discretion an MSBU or other type of legally permissible funding mechanism may be implemented to provide for future maintenance of the Road Improvements provided that the legal requirements relating to such funding mechanism are met at that time.

[Remainder of page left blank]

SECTION 13. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption, this 16th day of June, 2026.

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

(SEAL)

Carl Zalak, III, Chairman

ATTEST:

Gregory C. Harrell, Clerk of the Circuit
Court and Ex-Officio Clerk of the Board of
County Commissioners

For Use and Reliance of MARION COUNTY ONLY,
Approved as to Form and Legal Sufficiency

Matthew G. Minter, County Attorney

APPENDIX A

AFFIDAVIT OF PUBLICATION

AFFIDAVIT OF PUBLICATION

STATE OF FLORIDA
COUNTY OF MARION

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

1. I, Chad Wicker, am the duly appointed Assessment Coordinator of Marion County, Florida, and have been directed to publish the notice required by Section 2.04 of Resolution No. 26-R-106, adopted by the Board of County Commissioners of Marion County, Florida, on April 21, 2026.

2. On or before May 27, 2026, I caused to be published the attached copy of an advertisement, being a notice for Marion County, Florida's public hearing in conformance with the requirements of Marion County Ordinance No. 09-10 and pursuant to Sections 50.0311 and 197.3632, Florida Statutes, on the publicly accessible website of Marion County, Florida at <https://www.marionfl.org/doing-business/notices/legal-notices>.

FURTHER AFFIANT SAYETH NOT.

Affiant

STATE OF FLORIDA
COUNTY OF MARION

The foregoing instrument was acknowledged before me by means of physical presence or online notarization this ___ day of _____, 2026 by Chad Wicker, who is personally known to me or who has produced _____ as identification.

(Signature of person taking acknowledgment)

(Name, typed, printed or stamped)

(Title or rank)

(Serial number, if any)

APPENDIX B

AFFIDAVIT OF MAILING

AFFIDAVIT OF MAILING

STATE OF FLORIDA
COUNTY OF MARION

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

1. I, Chad Wicker, am the duly appointed Assessment Coordinator of Marion County, Florida, and have been directed to mail the notices required by Section 2.05 of Resolution No. 26-R-106, adopted by the Board of County Commissioners of Marion County, Florida, on April 21, 2026.

2. On or before May 27, 2026, I mailed, or directed the mailing of, a notice in accordance with Section 2.05 of Resolution No. 26-R-106 by first class mail, to each owner of real property within the Belleview Heights Estates Unit 8 - SE 44th Avenue Improvement Area in conformance with the requirements of Marion County Ordinance No. 09-10, at the address shown on the real property assessment tax roll maintained by the Marion County Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

FURTHER AFFIANT SAYETH NOT.

Affiant

STATE OF FLORIDA
COUNTY OF MARION

The foregoing instrument was acknowledged before me by means of physical presence or online notarization this ___ day of _____, 2026 by Chad Wicker, who is personally known to me or who has produced _____ as identification.

(Signature of person taking acknowledgment)

(Name, typed, printed or stamped)

(Title or rank)

(Serial number, if any)

APPENDIX C

FORM OF PREPAYMENT NOTICE

[LETTERHEAD - CLERK OF THE CIRCUIT COURT]

[Insert Date]

[Insert property reference information]

Dear Property Owner:

The Board of County Commissioners recently established and approved a special assessment for road improvements within the Belleview Heights Estates Unit 8 - SE 44th Avenue Improvement Area. This type of financing where the real property owners participate in the cost of the program is used throughout Florida and is consistent with the policy in Marion County.

The assessments will be collected on the ad valorem tax bill, as authorized by Section 197.3632, Florida Statutes. The assessments will be payable in fifteen (15) annual installments, the first of which shall be included on the ad valorem tax bill to be mailed in November 2026. Failure to pay the assessments will cause a tax certificate to be issued against the real property which may result in a loss of title.

Any assessment may be prepaid in full, without interest or costs related to the County's issuance of bonds to finance the road improvements, if payment is received on or prior to {insert prepayment date}. The amount required to prepay the assessment on or prior to {insert prepayment date} is noted above and includes the tax parcel's share of the cost of the project and a charge imposed for services provided by the Clerk in connection with the collection of prepayment amounts.

After {insert prepayment date}, the amount required to prepay the assessment will be increased to include costs related to the bank or bonds issued by the County to finance the road improvements and interest on your pro rata share of the bank loan or bonds from the date of prepayment to the next date following such prepayment on which the County can prepay the bank loan or redeem the bonds after providing all required notices.

Please make checks for prepayment amounts payable to GREGORY C. HARRELL, CLERK OF THE CIRCUIT COURT AND COMPTROLLER. Prepayment may be made

by mail to the Clerk of the Circuit Court, ATTN: Finance Dept., P.O. Box 1030, Ocala, Florida 34478-1030 or in person at the Finance Department, located on the second floor of the Clerks Annex, 19 North Pine Avenue, Ocala, Florida. Please be sure to either write the assessment parcel number (shown at the top of this letter) on your check or return this letter with your payment.

Assessment records and copies of applicable Ordinances and Resolutions passed by the Board of County Commissioners are on file at the offices of the Clerk of the Circuit Court, Official Records located at 19 North Pine Avenue, Room 124, Ocala, Florida.

Gregory C. Harrell, Clerk of the Circuit Court
in and for Marion County, Florida

APPENDIX D

FORM OF ASSESSMENT NOTICE

NOTICE OF ASSESSMENTS

On June 16, 2026, the Board of County Commissioners of Marion County, Florida, adopted Resolution No. 26-R-____, which imposed special assessments against real property located within the Belleview Heights Estates Unit 8 - SE 44th Avenue Improvement Area, which includes the real property described in Section 3 and APPENDIX E of Resolution No. 26-R-____, to finance road improvements. Attached as Exhibit A to this notice is a list of the affected tax parcel numbers and real property owners (as shown on the Marion County ad valorem tax assessment roll as of the effective date of Resolution No. 26-R-____) and the number of parcel units attributable to each tax parcel. Annual assessments will be collected on the ad valorem tax bill, as authorized by Section 197.3632, Florida Statutes, for a period of fifteen (15) years, commencing with the ad valorem tax bill to be mailed in November 2026. The method of computing the annual assessment for any parcel of real property to which the Property Appraiser has assigned a distinct ad valorem property tax identification number is set forth in Resolution No. 26-R-106. The assessment roll, which identifies the number of parcel units attributable to each parcel of real property is on file in the office of the Assessment Coordinator and is open to public inspection. Resolution No. 26-R-____ establishes a maximum annual assessment rate of \$2,160.22 per parcel unit for a period of fifteen (15) years.

This notice is recorded to provide constructive notice of the annual assessment to purchasers of real property located within the Belleview Heights Estates Unit 8 - SE 44th Avenue Improvement Area. Neither Resolution No. 26-R-106, Resolution No. 26-R-____ nor this notice will create a lien upon the real property described above. The Board will adopt an annual assessment resolution for each fiscal year. Upon adoption of each annual assessment resolution, assessments shall constitute a lien against assessed real property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. The lien shall be deemed perfected upon adoption of each annual assessment resolution and shall attach to the real property included on the assessment roll as of the prior January 1, the lien date for ad valorem taxes. This notice does not and shall not be construed to require that individual liens or releases be filed in the Official Records.

BOARD OF COUNTY COMMISSIONERS OF MARION COUNTY, FLORIDA

By: _____
Chair

EXHIBIT A

BELLEVIEW HEIGHTS ESTATES UNIT 8 - SE 44TH AVENUE IMPROVEMENT AREA

The following table includes tax parcel numbers included within the Belleview Heights Estates Unit 8 - SE 44th Avenue Improvement Area, the real property owner of each parcel (as shown on the Marion County ad valorem tax assessment roll as of the effective date of Resolution No. 26-R-____) and the number of Parcel Units attributable to each parcel.

APPENDIX E

ASSESSMENT ROLL

BENEFIT ASSESSMENT ROLL
FOR
PAVING AND DRAINAGE IMPROVEMENTS
IN

SERIES 2640000

Belleveiw Heights Est. Unit 8 SE 44th

PLAT BOOK F PAGE No. 116

Parcel No.	Name and Address of Owner	Lot Number	Street Name or Number	Assessable Parcels
1	FENNER SEAN S 14303 SE 44TH AVE SUMMERFIELD FL 34491-3018 4208-104-001	1	NEW	1.00
		2	NEW	0.00
		3	NEW	0.00
		4	NEW	0.00
		5	NEW	0.00
		6	NEW	0.00
2	ROBERTS TERRY ANN 14343 SE 44TH AVE SUMMERFIELD FL 34491-3018 4208-104-010	7	NEW	1.00
		8	NEW	0.00
		9	NEW	0.00
		10	NEW	0.00
		11	NEW	0.00
		12	NEW	1.00
3	GALVEZ JUAN GALVEZ FRANCISCA 4980 SE HWY 42 SUMMERFIELD FL 34491-5118 4208-104-013	13	NEW	1.00
		14	NEW	0.00
		15	NEW	0.00
		16	NEW	0.00
4	FRANKLIN MARK ANTHONY 14395 SE 44TH AVE SUMMERFIELD FL 34491-3018 4208-104-017	17	NEW	1.00
		18	NEW	0.00
		19	NEW	0.00
		20	NEW	0.00
		21	NEW	0.00
		22	NEW	1.00

Parcel No.	Name and Address of Owner	Lot Number	Street Name or Number	Assessable Parcels
5	ALEJANDRO WILFREDO	23	NEW	1.00
	14396 SE 44TH AVE	24	NEW	0.00
	SUMMERFIELD FL			
	34491-3019	25	NEW	0.00
	4208-105-023			
6	HOSMAN RAYMOND	26	NEW	1.00
	HOSMAN KRISTIE	27	NEW	0.00
	14372 SE 44TH AVE			
	SUMMERFIELD FL	28	NEW	0.00
	34491-3019			
	4208-105-026			
7	VACA ALEJANDRO	29	NEW	1.00
	ZUNIGA CHAVEZ LAURA	30	NEW	0.00
	14358 SE 44TH AVE			
	SUMMERFIELD FL	31	NEW	0.00
	34491-3019			
	4208-105-029			
8	CARVAJAL ERNESTO J	33	NEW	1.00
	VADO MARISOL	34	NEW	0.00
	14346 SE 44TH AVE			
	SUMMERFIELD FL	35	NEW	0.00
	34491-3019			
	4208-105-033			
9	BARRAGAN HERNANDEZ CITLALI	36	NEW	1.00
	14159 SE 44TH COURT			
	SUMMERFIELD FL	37	NEW	0.00
	34491-3025	38	NEW	0.00
	4208-105-036			
10	GOLDSTAR TIMBER LLC	39	NEW	1.00
	PO BOX 2407			
	BELLEVIEW FL	40	NEW	0.00
	34421-2407	41	NEW	0.00
	4208-105-039			

Parcel No.	Name and Address of Owner	Lot Number	Street Name or Number	Assessable Parcels
11	RODMAR INVESTMENTS LLC	42	NEW	1.00
	7620 SW 60TH AVE	43	NEW	0.00
	Ocala FL 34476-6426 4208-105-042	44	NEW	0.00
			TOTALS	13.00

APPENDIX F

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 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 Belleview Heights Estates Unit 8 - SE 44th Avenue Improvement Area (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 real 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, 20__.

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 _____, 20__.

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

By: _____
Chair

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