
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]