COLUMBIA COUNTY, FLORIDA

ANNUAL RATE RESOLUTION FOR SOLID WASTE SERVICES

2075R-17

ADOPTED SEPTEMBER 3, 2015

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RESOLUTION NO. 2015R-17

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA, RELATING TO THE COLLECTION AND DISPOSAL OF SOLID WASTE IN COLUMBIA COUNTY, FLORIDA; REIMPOSING SOLID WASTE SERVICE ASSESSMENTS AGAINST ASSESSABLE PROPERTY LOCATED WITHIN THE COLUMBIA COUNTY SOLID WASTE MUNICIPAL SERVICE BENEFIT UNIT FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2015; APPROVING THE RATE OF ASSESSMENT; APPROVING THE ASSESSMENT ROLL; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Columbia County, Florida, has enacted the Master Service Assessment Ordinance (codified in Chapter 94, Article II of the Columbia County Code of Ordinances), which authorizes the imposition of Service Assessments for Solid Waste collection and disposal against certain Assessable Property located within the Columbia County Solid Waste Municipal Service Benefit Unit; and

WHEREAS, the imposition of an annual Service Assessment for collection and disposal of Solid Waste is an equitable and efficient method of allocating and apportioning Solid Waste Service Costs among parcels of Assessable Property; and

WHEREAS, the Board desires to reinitiate an annual Solid Waste collection and disposal service assessment program within the Columbia County Solid Waste Municipal Service Benefit Unit using the tax bill collection method for the Fiscal Year beginning on October 1, 2015;

WHEREAS, the Board, on July 16, 2015, adopted Resolution No. 2015R-9 (the "Preliminary Rate Resolution"), containing a brief and general description of the Solid Waste collection and disposal services, facilities, or programs to be provided to

Assessable Property, describing the method of apportioning the Solid Waste Service Costs to compute the Solid Waste Service Assessment for Solid Waste collection and disposal services, facilities, or programs against Residential Property, designating a rate of assessment, and directing preparation of the updated Assessment Roll for the Fiscal Year beginning October 1,2015, and provision of the notice required by the Ordinance;

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

WHEREAS, the updated 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, if required by the terms of the Ordinance, mailed to each property owner proposed to be assessed notifying such property owner of the Owner's opportunity to be heard, an affidavit regarding the form of notice mailing to each property owner 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 3, 2015, 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 COLUMBIA COUNTY, FLORIDA, as follows:

SECTION 1. AUTHORITY. This Resolution is adopted pursuant to the Master Service Assessment Ordinance (the "Ordinance," as codified in Chapter 94, Article II of the Columbia County Code of Ordinances), the Initial Assessment Resolution (Resolution No. 95R-64); the Final Assessment Resolution (Resolution No. 95R-69); the

Preliminary Rate Resolution (Resolution No. 2015R-9); Article VIII, Section 1, Florida Constitution, the Columbia County Home Rule Charter, sections 125.01 and 125.66, Florida Statutes, and other applicable provisions of law.

SECTION 2. DEFINITIONS AND INTERPRETATION. This Resolution constitutes the Annual Rate Resolution as defined in the Ordinance. All capitalized terms in this Resolution shall have the meanings defined in the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, and the Preliminary Rate Resolution.

SECTION 3. REIMPOSITION OF SOLID WASTE COLLECTION AND DISPOSAL ASSESSMENTS.

- (A) The parcels of Assessable Property described in the Assessment Roll, which is hereby approved, are hereby found to be specially benefited by the provision of Solid Waste collection and disposal facilities in the amount of the Solid Waste Assessment set forth in the Assessment Roll, a copy of which was present at the above referenced public hearing and is incorporated herein by reference.
- (B) It is hereby ascertained, determined, and declared that each parcel of Assessable Property within the Benefit Unit will be benefited by the County's provision of Solid Waste collection and disposal services and facilities in an amount not less than the Solid Waste Assessment for such parcel, computed in the manner set forth in the Preliminary Rate Resolution. Adoption of this Annual Rate Resolution constitutes a legislative determination that all parcels assessed derive the following special benefit, as set forth in the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, and the Preliminary Rate Resolution, from the Solid Waste collection and disposal services, facilities, or programs: The special benefits provided to individual

properties from Solid Waste Services include, by way of example and not limitation, the availability and use of collection services to property and safely remove and transport Solid Waste generated on such property, the provision of disposal services which provide effective and environmentally sound disposal of Solid Waste generated on such property, better service to Owners and occupants of such property who receive Solid Waste services, and the enhancement of environmentally responsible use and enjoyment of such property.

- (C) The method for computing Solid Waste Assessments described in the Preliminary Rate Resolution is hereby approved. Adoption of this Annual Rate Resolution constitutes a legislative determination that the Solid Waste Service Assessments are fairly and reasonably apportioned among the Residential Properties that receive the special benefit, as set forth in the Preliminary Rate Resolution.
- Service Cost is \$4,044,377.00. For the Fiscal Year beginning October 1, 2015, the Solid Waste Service Cost shall be allocated among all parcels of Residential Property, based upon the number of Dwelling Units for such parcels. A rate of assessment equal to \$193.00 for each Dwelling Unit for the upcoming Fiscal Year is hereby approved. Solid Waste Assessments for Solid Waste collection and disposal in the amounts set forth in the Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Assessable Property described in the Assessment Roll.
- (E) Any shortfall in the expected Solid Waste Assessment proceeds due to any reduction or exemption from payment of the Solid Waste 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 Solid Waste Assessments.

- (F) As authorized in the Ordinance, interim Solid Waste Assessments are also levied and imposed against all property for which a Certificate of Occupancy is issued after adoption of this Annual Rate Resolution based upon the rates of assessment approved herein.
- (G) Such Solid Waste Assessments shall constitute a lien upon the Assessable 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.
- (H) The Assessment Roll, as herein approved, shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance. The Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C.
- (I) An annual Solid Waste Assessment for the collection and disposal of Solid Waste has not been imposed against Non-Residential Property due to the widely varied production of Solid Waste among the many types of Non-Residential Property and that the cost of disposal of Solid Waste generated on Non-Residential Property can be effectively recovered through tipping fees charged for disposal at the County's Solid Waste Disposal Facility.

SECTION 4. CONFIRMATION OF PRELIMINARY RATE RESOLUTION. The Preliminary Rate Resolution is hereby confirmed.

SECTION 5. EFFECT OF ADOPTION OF RESOLUTION. The adoption of this Annual Rate Resolution shall be the final adjudication of the issues presented herein (including, but not limited to, the method of apportionment, the rate of assessment, the Maximum Assessment Rate, if any, the Assessment Roll, and the levy and lien of the Service Assessments for Solid Waste collection and disposal), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within twenty (20) days from the date of this Final Assessment Resolution.

SECTION 6. EFFECTIVE DATE. This Resolution shall take effect immediately upon its passage and adoption.

PASSED, ADOPTED AND APPROVED THIS 3rd day of September, 2015.

BOARD OF COUNTY COMMISSIONERS COLUMBIA COUNTY, FLORIDA

	□ y	
		Chairman
(SEAL)		
ATTEST:		
Clerk	-	
Approved for Form and Correctness:		
By:	_	
By: County Attorney	_	

APPENDIX A AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS

<u>AFFIDAVIT OF MAILING</u>

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

- 1. Dale Williams, as County Manager of Columbia 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 Master Service Assessment Ordinance (the "Ordinance," as codified in Chapter 94, Article II of the Columbia County Code of Ordinances), and in conformance with the Preliminary Rate Resolution adopted by the County Commission on July 16, 2015 (the "Preliminary Rate Resolution").
- 2. In accordance with the Ordinance, Mr. Williams caused the notices required by the Ordinance to be prepared in conformance with the Preliminary Rate Resolution. An exemplary form of such notice is attached hereto. Mr. Williams has caused such individual notices for each affected property owner to be prepared and each notice included the following information: 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.

3. On or before August 13, 2015, Mr. Williams directed the mailing of the above-referenced notices in accordance with the Ordinance and the Preliminary Rate Resolution by First Class Mail to each affected owner, at the addresses then shown on the real property assessment tax roll database maintained by the Columbia County Property Appraiser for the purpose of the collection of ad valorem taxes.

FURTHER AFFIANTS SAYETH NOT.

DALE WILLIAMS	
Affiant	

STATE OF FLORIDA COUNTY OF COLUMBIA

day of August, 2015 by Dale	ing was sworn to and subscribed before me this williams, County Manager, Columbia County,
Florida. He is personally known to m and did take an oath.	e or who has produced as identification
	Printed Name:
	Notary Public, State of Florida 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 Chairman of the Board of County Commissioners or authorized agent of Columbia County, Florida, (the "County"); as such I have a satisfied myself that all property included or includable on the non-ad valorem assessment roll for solid waste 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 Columbia County Tax Collector by September 15, 2015.

COLUMBIA COUNTY, FLORIDA		
By:		
Chair		
	(SEAL)	

BOARD OF COUNTY COMMISSIONERS

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