

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF TAYLOR COUNTY, FLORIDA, RELATING TO THE COLLECTION AND DISPOSAL OF SOLID WASTE AND RECOVERED MATERIALS WITHIN THE UNINCORPORATED AREA OF TAYLOR COUNTY; ESTABLISHING THE RATE OF ASSESSMENT; IMPOSING SOLID WASTE SERVICE ASSESSMENTS AGAINST RESIDENTIAL PROPERTY LOCATED WITHIN THE UNINCORPORATED AREA OF TAYLOR COUNTY; APPROVING THE SOLID WASTE SERVICE ASSESSMENT ROLL; CONFIRMING THE AMENDED AND RESTATED INITIAL ASSESSMENT RESOLUTION; PROVIDING FOR SEVERABILITY AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Taylor County, Florida has enacted the Solid Waste Service Assessment Ordinance, Ordinance No. 2022-06 (the "Ordinance"), which authorizes the imposition of annual Solid Waste Service Assessments for Solid Waste and Recovered Materials collection and disposal services, facilities, and programs against Residential Property within the unincorporated area of Taylor County, Florida (the "County"); and

WHEREAS, the imposition of a Solid Waste Service Assessment for Solid Waste and Recovered Materials collection and disposal services, facilities, and programs is an equitable and efficient method of allocating and apportioning the Solid Waste Cost among parcels of Residential Property within the unincorporated area of the County; and

WHEREAS, the Board desires to impose an assessment for Solid Waste and Recovered Materials collection and disposal services, facilities, and programs against Residential Property within the unincorporated area of the County using the tax bill collection method for the Fiscal Year beginning on October 1, 2023; and

WHEREAS, on August 1, 2022, the Board adopted the Amended and Restated Initial Assessment Resolution For Solid Waste Collection and Disposal (the "Amended and Restated Initial Assessment Resolution"), containing a brief and general description of the Solid Waste and Recovered Materials collection and disposal services, facilities, and programs to be provided to Residential Property, describing the method of apportioning the Solid Waste Cost to compute the Solid Waste Service Assessment for Solid Waste and Recovered Materials collection and disposal services, facilities, and programs against Residential Property, designating a rate of assessment, and directing preparation of the Assessment Roll and provision of the notice required by the Ordinance; and

WHEREAS, pursuant to the provisions of the Ordinance, the County is required to confirm or repeal the Amended and Restated Initial Assessment Resolution, with such amendments as the Board deems appropriate, after hearing comments and objections of all interested parties and adopt an Amended and Restated Final Assessment Resolution; 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, if required by the terms of the Ordinance, mailed to each Owner of Residential Property proposed to be assessed notifying such Owners of their opportunity to be heard, an affidavit regarding the form of notice mailed to each Owner of Residential Property 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 6, 2022, 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 TAYLOR COUNTY, FLORIDA:

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the Ordinance; the Amended and Restated Initial Assessment Resolution adopted by the Board on August 1, 2022; 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 as defined in the Ordinance.

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

SECTION 3. IMPOSITION OF SOLID WASTE SERVICE ASSESSMENTS.

(A) The parcels of Residential Property included in the Assessment Roll, which is hereby approved, are hereby found to be specially benefited by the provision of Solid Waste and Recovered Materials collection and disposal services, facilities, and programs described in the Amended and Restated Initial Assessment Resolution in the amount of the Solid Waste Service 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. Additionally, the Assessment Roll, as approved, includes those Tax Parcels of Residential Property within the unincorporated area of the County 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 Residential Property within the unincorporated area of the County will be benefited by the County's provision of Solid Waste and Recovered Materials collection and disposal services, facilities, and programs in an amount not less than the Solid Waste Service 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, as set forth in the Ordinance and the Amended and Restated Initial Assessment Resolution from the Solid Waste and Recovered Materials collection and disposal services, facilities, and programs to be provided and a legislative determination that the Solid Waste Service Assessments are fairly and reasonably apportioned among the Residential Properties receiving the special benefit as set forth in the Amended and Restated Initial Assessment Resolution.

(D) The method for computing Solid Waste Service Assessments described in the Amended and Restated Initial Assessment Resolution is hereby approved.

(E) For the Fiscal Year beginning October 1, 2023, the Solid Waste Cost of \$1,694,041 shall be allocated among all parcels of Residential Property, based upon each parcel's classification as Residential Property and the number of Dwelling Units for such parcels.

(F) A rate of assessment equal to \$178.00 for each Dwelling Unit for Solid Waste and Recovered Materials collection and disposal services, facilities, and programs is hereby approved for the Fiscal Year beginning October 1, 2023. The maximum annual Solid Waste Service Assessment that may be imposed without further notice for future fiscal years is \$228.00 per Dwelling Unit.

(G) Solid Waste Service Assessments for Solid Waste and Recovered Materials collection and disposal 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 Residential Property in the unincorporated area of the County included in the Assessment Roll.

(H) No Solid Waste Service Assessment shall be imposed upon a 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 Solid Waste Service Assessment. Any shortfall in the expected Solid Waste Service Assessment proceeds due to any reduction or exemption from payment of the Solid Waste Service 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 Service Assessments.

(I) As authorized in Section 2.13 of the Ordinance, interim Solid Waste Service Assessments are also levied and imposed against all Residential 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) Solid Waste Service Assessments shall constitute a lien upon the Residential 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.

(K) 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.

SECTION 4. CONFIRMATION OF AMENDED AND RESTATED INITIAL ASSESSMENT RESOLUTION. The Amended and Restated Initial Assessment Resolution is hereby confirmed.

SECTION 5. EFFECT OF ADOPTION OF RESOLUTION. The adoption of this Amended and Restated Final Assessment 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 Assessment Roll and the levy and lien of the Solid Waste Service 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.

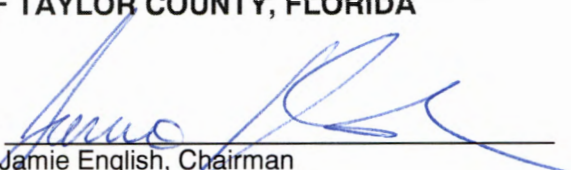
SECTION 6. SEVERABILITY. If any clause, section or other part of this resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way affecting the validity of the other provisions of this resolution.

SECTION 7. EFFECTIVE DATE. This resolution shall take effect immediately upon adoption.


PASSED, ADOPTED AND APPROVED THIS 19th day of September, 2023.

**BOARD OF COUNTY COMMISSIONERS
OF TAYLOR COUNTY, FLORIDA**


(SEAL)

BY: 
Jamie English, Chairman

ATTEST:

BY: 
Gary Knowles, County Clerk

APPROVED FOR FORM AND
CORRECTNESS:

By: 
Conrad Bishop, Jr. County Attorney

