

# **Board of County Commissioners**

## **Agenda Request**

Date of Meeting: July 20, 2023

Date Submitted: July 14, 2023

To: Honorable Chairman and Members of the Board

From: Evan Rosenthal, Deputy County Attorney

Subject: Request Board Approval of a Preliminary Rate Resolution Initiating the Process to Re-Impose Solid Waste Assessments for FY 24-25

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### **Statement of Issue:**

This agenda item requests the Board approve a Preliminary Rate Resolution for solid waste management and disposal services, which is the first step in the process for re-imposing solid waste service assessments within the County for FY 24-25.

### **Background and Analysis:**

The County's master assessment ordinance (Ordinance No. 2020-050720-02) provides that the re-imposition of a service assessment requires the adoption of two resolutions: a preliminary rate resolution and an annual rate resolution. The attached resolution constitutes the preliminary rate resolution for the County's solid waste assessment program.

The solid waste assessment rate for FY 24-25 is proposed to be \$248/dwelling unit, which is consistent with the rate imposed for FY 23-24.

The estimated gross revenue for FY24-25 based upon the above assessment rate is \$1,550,992.

The Resolution continues the existing exemption from the solid waste assessment for properties that are the homesteaded property of a totally and permanently disabled veteran or their surviving spouse.

A public hearing will be held on September 12, 2024 to consider adoption of the annual assessment resolution, which is the final step in the process to re-impose the solid waste assessment.

### **Options:**

1. Adopt the Preliminary Rate Resolution for Solid Waste Services.
2. Do not Adopt the Preliminary Rate Resolution for Solid Waste Services.
3. Board Direction.

### **Recommendation:**

Option #1

**Attachments:**

1. Preliminary Rate Resolution for Solid Waste Management and Disposal Services.

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**JEFFERSON COUNTY, FLORIDA**

**PRELIMINARY RATE RESOLUTION  
FOR SOLID WASTE MANAGEMENT AND DISPOSAL SERVICES  
RESOLUTION NO. 2024- 31**

**ADOPTED JULY 18, 2024**

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RESOLUTION NO. 2024- 31

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF JEFFERSON COUNTY, FLORIDA, RELATING TO THE MANAGEMENT AND DISPOSAL OF SOLID WASTE IN THE UNINCORPORATED AND ALL INCORPORATED AREAS OF JEFFERSON COUNTY, FLORIDA; ESTABLISHING THE ESTIMATED ASSESSMENT RATE FOR SOLID WASTE SERVICE ASSESSMENTS AGAINST RESIDENTIAL PROPERTY LOCATED WITHIN THE COUNTY FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Board of County Commissioners of Jefferson County, Florida (the "Board"), has enacted the Master Capital Project and Service Assessment Ordinance (Ordinance No. 2020-050720-02) (the "Ordinance"), which authorizes the annual imposition of Solid Waste Service Assessments for Solid Waste management and disposal services, facilities, and programs against certain Residential Property within Jefferson County; and

**WHEREAS**, the imposition of an annual Solid Waste Service Assessment for Solid Waste management and disposal services, facilities, and programs for each Fiscal Year is an equitable and efficient method of allocating and apportioning the Solid Waste Cost among parcels of Residential Property; and

**WHEREAS**, pursuant to the Ordinance, the reimposition of Solid Waste Service Assessments for the Fiscal Year beginning of October 1, 2024, requires certain processes such as the preparation of the Assessment Roll; and

**WHEREAS**, annually a Preliminary Rate Resolution describing the method of assessing Solid Waste Cost against Residential Property located within the County,

directing the preparation of an assessment roll, authorizing a public hearing and directing the provision of notice thereof is required by the Ordinance for the reimposition of the Solid Waste Service Assessments; and

**WHEREAS**, the Board deems it to be in the best interest of the citizens and residents of the County to adopt this Preliminary Rate Resolution.

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

**SECTION 1. AUTHORITY.** This resolution is adopted pursuant to the provisions of the Ordinance, the Amended and Restated Initial Assessment Resolution (Resolution No. 2023-34), the Amended and Restated Final Assessment Resolution (Resolution No. 2023-      ), Article VIII, section 1(f), Florida Constitution, sections 125.01 and 125.66, Florida Statutes, and other applicable provisions of law.

**SECTION 2. PURPOSE AND DEFINITIONS.**

(A) This resolution constitutes the Preliminary Rate Resolution as defined in the Ordinance which initiates the annual process for updating the Solid Waste Assessment Roll and directs the reimposition of Solid Waste Service Assessments for the Fiscal Year beginning October 1, 2024.

(B) All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance, the Amended and Restated Initial Assessment Resolution, and the Amended and Restated Final Assessment Resolution. Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa.

### **SECTION 3. PROVISION AND FUNDING OF SOLID WASTE SERVICES.**

(A) Upon the imposition of Solid Waste Service Assessments for Solid Waste management and disposal services, facilities, and programs against Residential Property located within the incorporated and unincorporated areas of the County, the County shall provide or direct the provision of Solid Waste management and disposal services, facilities, and programs to such Residential Property.

(B) It is hereby ascertained, determined, and declared that each parcel of Residential Property located within the County will be benefited by the County's provision of Solid Waste management and disposal services, facilities, and programs in an amount not less than the Solid Waste Service Assessment imposed against such parcel, computed in the manner set forth in this Preliminary Rate Resolution.

### **SECTION 4. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT.**

The legislative determinations of special benefit and fair apportionment embodied in the Ordinance, the Amended and Restated Initial Assessment Resolution, and the Amended and Restated Final Assessment Resolution are affirmed and incorporated herein by reference.

### **SECTION 5. ESTABLISHMENT OF ANNUAL SOLID WASTE SERVICE ASSESSMENT RATE AND ASSESSMENT ROLL.**

(A) For the Fiscal Year beginning October 1, 2024, for which Solid Waste Assessments are reimposed, the Solid Waste Cost shall be allocated among all parcels of Residential Property within the County, based upon each parcels' classification as Residential Property and the number of Dwelling Units for such parcels. The Solid Waste Cost for Fiscal Year 2024-25 is estimated to be \$1,550,992.00. Accordingly, a

rate of assessment equal to \$248.00 for each Dwelling Unit for Solid Waste management and disposal services, facilities, and programs is hereby approved for Fiscal Year 2024-25.

(B) The following exemptions shall apply to the Solid Waste Service Assessment program:

(1) 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; and

(2) No Solid Waste Service Assessment shall be imposed against a Tax Parcel of Residential Property that is the homesteaded property of a totally and permanently disabled veteran or their surviving spouse and who receive a total property tax exemption for said Tax Parcel pursuant to either Sections 196.081 or 196.091, Florida Statutes.

(C) Any shortfall in the expected Solid Waste Service Assessment proceeds due to any reduction or exemption from payment of the Solid Waste Service Assessment 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. 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 Solid Waste Service Assessment imposed for this Fiscal Year, the sole and exclusive remedy shall be the imposition of a Solid Waste Service Assessment upon each affected Tax Parcel in the amount of the Solid Waste Service Assessment that would have been otherwise

imposed save for such reduction or exemption afforded to such Tax Parcel by the Board.

(D) The County Manager is hereby directed to prepare, or cause to be prepared, an updated Solid Waste Assessment Roll for the Fiscal Year beginning October 1, 2024, in the manner provided in the Ordinance. The Solid Waste Service Assessment among parcels of Residential Property shall be computed by multiplying the assessment rate by the number of Dwelling Units on such parcel.

(E) A copy of this Preliminary Rate Resolution, the Ordinance, the Amended and Restated Initial Assessment Resolution, the Amended and Restated Final Assessment Resolution, and the updated Solid Waste Assessment Roll is maintained on file in the office of the County Manager and open to public inspection. The foregoing shall not be construed to require that the updated Solid Waste Assessment Roll be in printed form if the amount of the Solid Waste Service Assessment for each of Residential Property can be determined by use of a computer terminal available to the public.

(F) It is hereby ascertained, determined, and declared that the foregoing method of determining the Solid Waste Service Assessments for Solid Waste management and disposal services, facilities, and programs is a fair and reasonable method of apportioning the Solid Waste Cost among parcels of Residential Property.

**SECTION 6. AUTHORIZATION OF PUBLIC HEARING.** There is hereby established a public hearing to be held at 5:00 p.m. on September 12, 2024, in the Courthouse Annex, 435 W. Walnut Street, Monticello, Florida, at which time the Board will receive and consider any comments on the Solid Waste Service Assessments from the public and affected property owners and consider imposing such Solid Waste

Service Assessments for Solid Waste management and disposal services, facilities, and programs for the Fiscal Year beginning October 1, 2024, and collecting such assessments on the same bill as ad valorem taxes pursuant to the Uniform Assessment Collection Act.

**SECTION 7. NOTICE BY PUBLICATION.** The County Manager, or such person's designee, shall publish a notice of the public hearing authorized in Section 6 of this Preliminary Rate Resolution, in the manner and time required in the Ordinance. The notice shall be published not later than August 22, 2024, in substantially the form attached hereto as Appendix A.

**SECTION 8. NOTICE BY MAIL.**

(A) Pursuant to section 200.069(10)(a), Florida Statutes, and with agreement of the Property Appraiser, the Board elects to combine notice of the public hearing authorized by Section 6 hereof with the truth-in-millage notification required pursuant to section 200.069, Florida Statutes. Such mailed notice shall be in the form required by section 200.069(10)(a), Florida Statutes, and consistent with the Uniform Assessment Collection Act and the Ordinance for the purpose of imposing Solid Waste Service Assessments for the Fiscal Year beginning October 1, 2024. All first class mailed notices must be mailed no later than August 22, 2024.

(B) For Tax Parcels with exempt "home addresses" pursuant to Section 119.071(4), Florida Statutes, the County Manager shall work with the Property Appraiser and/or Tax Collector for provision of notice.

**SECTION 9. EFFECTIVE DATE.** This Preliminary Rate Resolution shall take effect immediately upon its passage and adoption.

**PASSED, ADOPTED AND APPROVED THIS 18<sup>th</sup> day of July, 2024.**

**BOARD OF COUNTY COMMISSIONERS,  
JEFFERSON COUNTY, FLORIDA**

  
\_\_\_\_\_  
J.T. Surles  
Chairman

ATTEST:

  
\_\_\_\_\_  
Jason L. Welty  
Clerk

APPROVED FOR FORM AND  
CORRECTNESS:

  
\_\_\_\_\_  
Heather J. Encinosa, Esq.  
County Attorney

## **APPENDIX A**

### **FORM OF NOTICE TO BE PUBLISHED**

## **APPENDIX A**

### **FORM OF NOTICE TO BE PUBLISHED**

To Be Published by August 22, 2024

**[INSERT MAP OF JEFFERSON COUNTY]**

#### **NOTICE OF HEARING TO REIMPOSE AND PROVIDE FOR COLLECTION OF SOLID WASTE SERVICE ASSESSMENTS**

Notice is hereby given that the Board of County Commissioners of Jefferson County, Florida, will conduct a public hearing to consider the continued imposition of annual Solid Waste Service Assessments for the Fiscal Year beginning October 1, 2024, and for future fiscal years against certain improved residential properties located within all unincorporated and incorporated areas of Jefferson County, including the City of Monticello, to fund the cost of Solid Waste management and disposal services, facilities, and programs provided to such properties and to authorize the collection of such assessments on the tax bill.

The public hearing will be held at 5:00 p.m. on September 12, 2024, in the Courthouse Annex, 435 W. Walnut Street, Monticello, Florida, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the County within 20 calendar days of the date of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the County Manager at (850) 342-0287, at least two (2) business days prior to the date of the hearing. Hearing impaired persons can access the foregoing telephone number by contacting the Florida Relay Service at 1-800-955-8770 (Voice) or 1-800-955-8771 (TDD).

The annual solid waste service assessment is based on the number of residential dwelling units contained on each parcel of property. The proposed rate of assessment for the upcoming fiscal year is \$248.00 per dwelling unit, which is the same rate of assessment as for the prior fiscal year. Copies of the Master Capital Project and Service Assessment Ordinance, the Amended and Restated Initial Assessment Resolution (Resolution No. 2023-34), the Amended and Restated Final Assessment Resolution (Resolution No. 2023-\_\_\_), the Preliminary Rate Resolution initiating the annual process of updating the Assessment Roll and reimposing the Solid Waste Service Assessments, and the updated Solid Waste Assessment Roll for the upcoming fiscal year are available for inspection at the office of the Property Appraiser, 480 Walnut St, Monticello, Florida 32344.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2024, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact the County Manager at (850) 342-0287, Monday through Friday between 8:00 a.m. and 5:00 p.m. for additional information.

**BOARD OF COUNTY COMMISSIONERS OF  
JEFFERSON COUNTY, FLORIDA**