

Board of County Commissioners

Agenda Request

Date of Meeting: September 12, 2024

Date Submitted: September 6, 2024

To: Honorable Chairman and Members of the Board

From: Evan Rosenthal, Deputy County Attorney

Subject: Request the Board Conduct a Public Hearing and Adopt Annual Rate Resolution to Re-Impose Solid Waste Assessments for FY 24-25

Statement of Issue:

This agenda item requests the Board approve an Annual Rate Resolution for solid waste management and disposal services, which is the final 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 annual rate resolution for the County's solid waste assessment program. The Board is required to conduct a public hearing prior to approving the annual rate resolution.

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.

Options:

1. Conduct a Public Hearing and Adopt the Annual Rate Resolution for Solid Waste Services.
2. Do not Conduct a Public Hearing and Adopt the Annual Rate Resolution for Solid Waste Services.
3. Board Direction.

Recommendation:

Option #1

Attachments:

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

JEFFERSON COUNTY, FLORIDA

**ANNUAL RATE RESOLUTION
FOR SOLID WASTE MANAGEMENT AND DISPOSAL SERVICES**

RESOLUTION NO. 2024- 34

ADOPTED SEPTEMBER 12, 2024

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RESOLUTION NO. 2024-34

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF JEFFERSON COUNTY, FLORIDA, RELATING TO THE MANAGEMENT AND DISPOSAL OF SOLID WASTE IN ALL INCORPORATED AND UNINCORPORATED AREAS OF THE COUNTY; CONFIRMING THE PRELIMINARY RATE RESOLUTION; REIMPOSING SOLID WASTE SERVICE ASSESSMENTS AGAINST RESIDENTIAL PROPERTY LOCATED WITHIN ALL INCORPORATED AND UNINCORPORATED AREAS OF THE COUNTY FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024; APPROVING THE RATE OF ASSESSMENT AND THE ASSESSMENT ROLL; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Jefferson County, Florida, has enacted the Master Capital Project and Service Assessment Ordinance, Ordinance No. 2020050720-02 (the "Ordinance"), which authorizes the imposition of Service Assessments for Solid Waste management and disposal services, facilities or programs against Residential Property within the County; and

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

WHEREAS, the Board desires to reimpose an annual Solid Waste management and disposal Service Assessment program within all incorporated and unincorporated areas of the County using the tax bill collection method for the Fiscal Year beginning on October 1, 2024; and

WHEREAS, on July 18, 2024, the Board adopted Resolution No. 2024-27 (the "Preliminary Rate Resolution"), containing a brief and general description of the Solid

Waste management and disposal services, facilities, or 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 management and disposal services, facilities, and programs against Residential Property, designating a rate of assessment, and directing preparation of the updated Assessment Roll for the Fiscal Year beginning October 1, 2024, and provision of the notice required by the Ordinance; and

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 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 proofs of publication being attached hereto as Appendix B; and

WHEREAS, a public hearing was held on September 12, 2024, 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 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-____), the Preliminary Rate Resolution (Resolution No. 2024-____), Article VIII, section 1(f), 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 Annual Rate Resolution as defined in the Ordinance.

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

(C) Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa.

SECTION 3. REIMPOSITION 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 benefitted by the provision of Solid Waste management and disposal services, facilities, and programs 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 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 All incorporated and unincorporated areas of the County

will be benefitted by the County's provision of Solid Waste management and disposal services, facilities, and programs in an amount not less than the Solid Waste Assessment for such parcel, computed in the manner set forth in the Preliminary Rate Resolution.

(C) Adoption of this Annual Rate Resolution constitutes a legislative determination that all parcels assessed derive a special benefit in a manner consistent with the legislative declarations, determinations, and findings set forth in the Ordinance, the Amended and Restated Initial Assessment Resolution, the Amended and Restated Final Assessment Resolution, and the Preliminary Rate Resolution, from the Solid Waste management and disposal services, facilities, and programs, and 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.

(D) The method for computing Solid Waste Service Assessments described in the Preliminary Rate Resolution is hereby approved.

(E) For the Fiscal Year beginning October 1, 2024, the estimated Solid Waste is \$1,550,992.00. For the Fiscal Year beginning October 1, 2024, the Solid Waste Cost shall be allocated among all parcels of Residential Property based upon the number of Dwelling Units on such parcels. 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 the Fiscal Year beginning October 1, 2024.

(F) Solid Waste Service Assessments for Solid Waste management and disposal services, facilities, and programs in the amounts set forth in the updated

Assessment Roll are hereby levied and imposed on all parcels of Residential Property included in the Assessment Roll for the Fiscal Year beginning October 1, 2024.

(G) 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.

(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.

(H) 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. 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.

(I) 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.

(J) The updated 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.

(K) The updated 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 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 management 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 Annual Rate 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 its passage and adoption.


PASSED, ADOPTED AND APPROVED THIS 5th day of September, 2024.

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


(SEAL)

By: 
J.T. Surles, Chairman

ATTEST:

By: 
Clerk

Approved for Form:

By: 
Evan Rosenthal, County Attorney

APPENDIX A

AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS

AFFIDAVIT OF MAILING

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

1. Shannon Metty, as County Manager of Jefferson County, Florida (the "County"), pursuant to the authority and direction received from the Board of County Commissioners, timely directed the preparation of the Solid Waste Service Assessment Roll and the preparation, mailing, and publication of notices in accordance with the Master Capital Project and Service Assessment Ordinance adopted by the Board on May 7, 2020, Ordinance No. 2020050720-02 (the "Assessment Ordinance") and in conformance with the Preliminary Rate Resolution, Resolution No. 21 adopted by the Board on July 18, 2024 (the "Preliminary Rate Resolution").

2. In accordance with the Assessment Ordinance and the Preliminary Rate Resolution, Ms. Metty timely provided all necessary information for notification of the Solid Waste Assessment to the Property Appraiser of Jefferson 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.


Shannon Metty, affiant

STATE OF FLORIDA
COUNTY OF JEFFERSON

The foregoing Affidavit of Mailing was sworn to and subscribed before, by means of ✓ physical presence or ___ online notarization, me this 12th day of SEPT., 2024 by Shannon Metty, County Manager, Jefferson County, Florida. She is personally known to me or has produced _____ as identification and did take an oath.




Printed Name: LINDSEY RENEE LONG
Notary Public, State of Florida
At Large
My Commission Expires: 3/5/2028
Commission No.: HH500056

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 Jefferson County, Florida, (the "County"); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for solid waste services, facilities, or programs (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 Jefferson County Tax Collector by September 15, 2024.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Jefferson County Tax Collector and made part of the above-described Non-Ad Valorem Assessment Roll this 12th day of Sept., 2024.

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

By: 
Chair

(SEAL)

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