



**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS  
AGENDA ITEM REQUEST FORM**

The Board of County Commissioners meets the 1st and 3rd Thursday of each month in the Columbia County School Board Administrative Complex Auditorium, 372 West Duval Street, Lake City, Florida 32055. The first meeting of every month is at 9:30AM while the second meeting of every month takes place at 5:30PM. All agenda items are due in the Board's office one week prior to the meeting date.

Today's Date: 4/22/2026 Meeting Date: 7/2/2026

Department: BCC Administration

**1. Nature and purpose of agenda item:**

Notice of Intent to Use Uniform Method of Collecting Non-Ad Valorem Assessments

**2. Recommended Motion/Action:**

Approve Notice of Intent to Use Uniform Method of Collecting Non-Ad Valorem Assessments

**3. Fiscal impact on current budget.**

This item has no effect on the current budget.

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April 21, 2026

**Via Electronic Mail**

David Kraus  
Columbia County Manager  
P. O. Box 1529  
Lake City, Florida 32056

Re: Notice of Intent Documents Required by Section 197.3632, Florida Statutes

Dear David:

In anticipation that Columbia County (the "County") may consider the implementation of special assessment programs to fund county services, facilities and programs, including but not limited to, fire protection, emergency medical services (pursuant to Section 125.271, Florida Statutes), roadways and sidewalks, solid waste collection and disposal, street lighting, utilities, and stormwater within the unincorporated and incorporated areas of the County next year, we have prepared the following enclosed documents related to the use of the tax bill collection method. It is recommended that the County annually adopt a notice of intent resolution to preserve its ability to use the tax bill collection method for any potential new programs in the following year.

1. A form of resolution concerning the potential use of the uniform method to collect non-ad valorem assessments which requires two exhibits; and
2. A form of published notice of intent for the potential non-ad valorem assessment program that must be published in a newspaper of general circulation once a week for four consecutive weeks immediately before the hearing in order to use the uniform method of collection.

Section 197.3632, Florida Statutes, requires that the County hold a public hearing and adopt a resolution of intent to use the uniform method of collection for any assessment program in the calendar year prior to any such collection. The resolution, which does not obligate the County to use the method or impose a special assessment, must be adopted prior to January 1 and sent to the Columbia County Tax Collector, the Columbia County Property Appraiser and the Florida Department of Revenue by January 10. If the County Property Appraiser and the County Tax Collector agree, adoption of the resolution can occur prior to March 1st. However,

we strongly recommend that the County adopt the resolution prior to January 1st, as the consent of the County Property Appraiser and the County Tax Collector is not required when the adoption occurs prior to January 1.

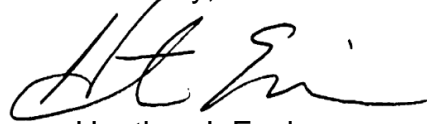
Section 197.3632 also requires that **notice of the public hearing to adopt the resolution of intent be published in a newspaper of general circulation once a week for the four consecutive weeks immediately before the date of the hearing.** Please note that we have assumed a public hearing date for the resolution of intent adoption at 9:30 a.m. on July 2, 2026. Should the County decide to change the date of the public hearing, the publication dates for the notice should also be changed to conform with the aforementioned requirement.

Attached as Appendix A is a form of resolution we have prepared for the County which specifically references the potential special assessment programs and reserves to the County the ability to impose assessments throughout the unincorporated and incorporated areas of the County. Attached as Appendix B is a form of published notice.

This package only assists the County in meeting statutory notice requirements necessary to preserve this collection approach. To reiterate, this resolution is non-binding and the County may reduce the areas covered by any future assessments or decide not to go forward with the assessment programs at a later date. By adopting the attached resolution, the County is simply reserving the right to use the tax bill collection method beginning in November of 2027.

If you have any questions regarding these documents, please feel free to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read 'H. Encinosa', written in a cursive style.

Heather J. Encinosa

Enc.

cc: Lisa Roberts (w/enc.)

## **Appendix A**

### **FORM OF RESOLUTION**

**RESOLUTION NO. 2026R-17**

**A RESOLUTION OF COLUMBIA COUNTY, FLORIDA ELECTING TO USE THE UNIFORM METHOD OF COLLECTING NON-AD VALOREM SPECIAL ASSESSMENTS AND TAX ASSESSMENTS PURSUANT TO SECTION 125.271, FLORIDA STATUTES, LEVIED WITHIN THE UNINCORPORATED AND INCORPORATED AREAS OF COLUMBIA COUNTY, FLORIDA; STATING A NEED FOR SUCH LEVY; PROVIDING FOR THE MAILING OF THIS RESOLUTION; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, Columbia County, Florida (the "County") is contemplating the imposition of special assessments to fund the provision of county services, facilities and programs, including but not limited to, fire protection, roadways and sidewalks, solid waste collection and disposal, street lighting, utilities, and stormwater; and

**WHEREAS**, the County is contemplating the imposition of a tax assessment pursuant to Section 125.271, Florida Statutes, to fund the provision of emergency medical services, facilities, and programs; and

**WHEREAS**, the County intends to use the uniform method for collecting these non-ad valorem special assessments for the cost of providing these services, facilities and programs within the unincorporated and incorporated areas of the County as authorized by section 197.3632, Florida Statutes, as amended, because this method will allow such special assessments to be collected annually commencing in November 2027, in the same manner as provided for ad valorem taxes; and

**WHEREAS**, the County held a duly advertised public hearing prior to the adoption of this Resolution, proof of publication of such hearing being attached hereto as Exhibit A.

**NOW, THEREFORE BE IT RESOLVED** by the Board of County Commissioners of Columbia County, Florida, as follows:

1. Commencing with the Fiscal Year beginning on October 1, 2027, and with the tax statement mailed for such Fiscal Year and continuing until discontinued by the County, the County intends to use the uniform method of collecting non-ad valorem assessments authorized in section 197.3632, Florida Statutes, as amended, for collecting non-ad valorem assessments to fund the cost of providing county services, facilities and programs, including but not limited to, fire protection, roadways and sidewalks, solid waste collection and disposal, street lighting, utilities, stormwater, and emergency medical services (pursuant to Section 125.271, Florida Statutes). Such non-ad valorem assessments shall be levied within the unincorporated area of the County

and all incorporated areas of the Town of Fort White and City of Lake City. A legal description of such area subject to the assessments is attached hereto as Exhibit B and incorporated by reference.

2. The County hereby determines that the levy of the non-ad valorem assessments is needed to fund the cost of providing county services, facilities and programs, including but not limited to, fire protection, roadways and sidewalks, solid waste collection and disposal, street lighting, utilities, stormwater, and emergency medical services (pursuant to Section 125.271, Florida Statutes) throughout the unincorporated area of the County and the incorporated areas of Fort White and Lake City.

3. Upon adoption, the County Clerk is hereby directed to send a copy of this Resolution by United States mail to the Florida Department of Revenue, the Columbia County Tax Collector, and the Columbia County Property Appraiser by January 10, 2027.

4. This Resolution shall be effective upon adoption.

DULY ADOPTED this \_\_\_\_\_ day of July, 2026.

Columbia County, Florida

\_\_\_\_\_  
Commission Chair

(SEAL)

Attest:

\_\_\_\_\_  
Clerk

**EXHIBIT A**

**PROOF OF PUBLICATION**

[INSERT PROOF OF PUBLICATION]

## EXHIBIT B

### LEGAL DESCRIPTION

All properties lying within Columbia County as more particularly described in Section 7.12, Florida Statutes, as follows: Beginning at the mouth of the Ichetucknee River where it enters the Santa Fe River; thence up the thread of the said Ichetucknee River to Ichetucknee Spring; thence north on the range line dividing ranges fifteen and sixteen east to the section line dividing sections one and twelve and sections two and eleven, township six south, range fifteen east; thence west on said section line to the southwest corner of section two, township six south, range fifteen east; thence north on the section line dividing sections two and three, township six south, range fifteen east, across townships six, five, four, three, and two south, to the thread of the Suwannee River; thence northeast up the thread of said river to the Georgia line; thence along said line to the range line dividing ranges eighteen and nineteen east; thence south on said range line to Olustee Creek; thence southerly down the thread of said creek to the Santa Fe River; thence southwesterly and northwesterly down the thread of said river to its southernmost intersection with the east line of section two, township seven south, range seventeen east; thence south along the east line of said section two to the northeast corner of section eleven, township seven south, range seventeen east; thence south along the east line of said section eleven to the northeast corner of government lot four in said section eleven; thence west along the north line of said government lot four to its northwest corner; thence south along the west line of said government lot four to its southwest corner; thence west along the north line of section fourteen, township seven south, range seventeen east to the northwest corner of said section fourteen; thence south along the west line of said section fourteen to its southwest corner; thence east along the south line of said section fourteen to the thread of the Santa Fe River; thence south and west along the thread of the Santa Fe River to the point of beginning.

## **Appendix B**

### **FORM OF PUBLISHED NOTICE**

**NOTICE OF INTENT TO USE UNIFORM METHOD OF COLLECTING  
NON-AD VALOREM ASSESSMENTS**

Columbia County, Florida (the "County") hereby provides notice, pursuant to section 197.3632, Florida Statutes, of its intent to use the uniform method of collecting non-ad valorem special assessments throughout the unincorporated area of the County and the incorporated areas of Fort White and Lake City for the cost of providing county services, facilities and programs, including but not limited to, fire protection, roadways and sidewalks, solid waste collection and disposal, street lighting, utilities, stormwater, and emergency medical services (pursuant to Section 125.271, Florida Statutes) commencing with the Fiscal Year beginning on October 1, 2027 and continuing until discontinued by the County. The County will consider the adoption of a resolution electing to use the uniform method of collecting such assessments authorized by section 197.3632, Florida Statutes, at a public hearing to be held at 9:30 a.m. on July 2, 2026, in the School Board Administration Complex Auditorium, 372 West Duval Street, Lake City, Florida. Such resolution will state the need for the levy and will contain a legal description of the boundaries of the real property subject to the levy. Copies of the proposed form of resolution, which contains the legal description of the real property subject to the levy, are on file at the Office of the County Manager in the Columbia County Courthouse located at 135 N.E. Hernando Avenue, Lake City, Florida between the hours of 8:00 a.m. and 4:30 p.m., Monday through Friday

In the event any person decides to appeal any decision by the County with respect to any matter relating to the consideration of the resolution at the above-referenced public hearing, a record of the proceeding may be needed and in such an event, such person may need to ensure that a verbatim record of the public hearing is made, which record includes the testimony and evidence on which the appeal is to be based. 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 at (386) 758-1005 or Telecommunications Device for the Deaf at (386) 758-2139, at least two (2) business days prior to the date of the hearing.

DATED this \_\_\_\_ day of \_\_\_\_\_, 2026.

By Order of:

\_\_\_\_\_  
COLUMBIA COUNTY, FLORIDA

Publish in a newspaper of general circulation during the weeks of:  
June 4 – 10, 2026  
June 11 – 17, 2026  
June 18 - 24, 2026  
June 25 – July 1, 2026