AGENDA ITEM # 1082027-31
AGENDA DATE: 10/27/2026

TO: **The Honorable Chairperson and Board of County Commissioners**

FROM: **Lynsey Darragh, Administration**

SUBJECT: **Request: Public hearing and adoption of resolution for the uniform method of collecting non-ad valorem assessments in unincorporated and incorporated Jackson County - Lynsey Darragh, Administrative Services Director**

Background: This item is to hold a public hearing and the adoption of a resolution for the uniform method of collecting non-ad valorem assessments in unincorporated and incorporated Jackson County. This step is recommended by our EMS/Fire assessment consultant. 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 2027.

Strategic Plan Goal: **Healthy & Safe Communities**

Previous Action:

Amount of Funds to Be Expended or Requested:

Source of Funds:

Originating Office: **Administration**

Reviewed By:
Jennifer Collins
Lynsey Darragh
Jim Dean

Recommendation: **Adopt**

Potential Motion: I move to adopt the resolution regarding the uniform method of collecting non-ad valorem assessments and authorize the Chairman to sign.

RESOLUTION NO. 2026-36

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF JACKSON COUNTY, FLORIDA, ELECTING TO USE THE UNIFORM METHOD OF COLLECTING NON-AD VALOREM ASSESSMENTS LEVIED WITHIN THE UNINCORPORATED AREA OF JACKSON COUNTY AND THE INCORPORATED AREAS OF THE MUNICIPALITIES OF ALFORD, BASCOM, CAMBELTON, COTTONDALE, GRACEVILLE, GRAND RIDGE, GREENWOOD, JACOB, MALONE, MARIANNA, AND SNEADS, FLORIDA; STATING A NEED FOR SUCH LEVY; PROVIDING FOR THE MAILING OF THIS RESOLUTION; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Jackson County, Florida (the "County") is contemplating the imposition of non-ad valorem assessments for the provision of fire protection services, facilities, and programs and emergency medical services, facilities, and programs, as authorized by Section 125.271, Florida Statues; and

WHEREAS, the County intends to use the uniform method for collecting non-ad valorem assessments for the cost of providing fire protection services, facilities, and programs and emergency medical services, facilities, and programs within all or part of the unincorporated area of the County and the incorporated areas of the municipalities of Alford, Bascom, Cambelton, Cottondale, Graceville, Grand Ridge, Greenwood, Jacob, Malone, Marianna, and Sneads (the “municipalities”), as authorized by sections 125.271 and 197.3632, Florida Statutes, as amended, because this method will allow such 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 Jackson County, Florida, as follows**:**

1. Commencing with the Fiscal Year beginning on October 1, 2027, and with the tax statement mailed in November 2027 and continuing until discontinued by the County, the County intends to use the uniform method of collecting non-ad valorem assessments as authorized by section 197.3632, Florida Statutes, as amended, to fund the cost of providing fire protection services, facilities, and programs and emergency medical services, facilities, and programs. Such non-ad valorem assessments shall be levied within all or part of the unincorporated area of the County and the incorporated

areas of the muncipalities. 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 fire protection services, facilities, and programs and emergency medical services, facilities, and programs within the unincorporated area of the County and the incorporated areas of the municipalities.

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

4. This Resolution shall be effective upon adoption.

Resolved and Effective on the 27th day of October, 2026.

BOARD OF COUNTY COMMISSIONERS
OF JACKSON COUNTY, FLORIDA

By: _____
_____, Chair

ATTEST:

_____
Clerk to the Board of County Commissioners

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

_____
County Attorney

EXHIBIT A TO RESOLUTION

PROOF OF PUBLICATION

[INSERT PROOF OF PUBLICATION]

LEGAL NOTICE

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

Jackson 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 assessments within the unincorporated area of the County and within the incorporated areas of the municipalities of Alford, Bascom, Campbellton, Cottondale, Graceville, Grand Ridge, Greenwood, Jacob, Malone, Marianna, and Sneads for the cost of providing fire protection services, facilities, and programs and emergency medical services, facilities, and programs, 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 sections 125.271 and 197.3632, Florida Statutes, at a public hearing to be held at 6:00 p.m. on October 27, 2026, in the Ernie Padgett Board Room, Jackson County Administration Building, 2864 Madison Street, Marianna, Florida 32448. 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, Jackson County Administration Building, 2864 Madison Street, Marianna, Florida 32448, between the hours of 7:30 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 special accommodation to participate in this meeting should contact the Administrator's assistant prior to the meeting. The Administrator's assistant may be contacted at 2864 Madison Street, Marianna, FL 32448 (850) 482-9633 or (800) 955-8771 (TDD), or via email at adarequest@jacksoncountyfl.gov. Such reasonable accommodations will be provided at no cost to the individual.

L9286
Dates of Publication: 10/01/2026, 10/08/2026, 10/15/2026, 10/22/2026