

RESOLUTION 2025-40

2025 ANNUAL FIRE ASSESSMENT RESOLUTION

A RESOLUTION OF THE CITY COUNCIL OF OCALA, FLORIDA, RELATING TO THE IMPOSITION OF FIRE RESCUE ASSESSMENTS AND PROVISION OF FIRE SERVICES, PROGRAMS AND FACILITIES WITHIN THE CITY OF OCALA, FLORIDA; PROVIDING AUTHORITY; PROVIDING PURPOSE; PROVIDING FINDINGS; PROVIDING FOR ADOPTION OF FINAL FIRE ASSESSMENT RATES AND IMPOSITION OF FIRE ASSESSMENTS; PROVIDING FOR COLLECTION AND ENFORCEMENT OF FIRE ASSESSMENTS UNDER THE UNIFORM ASSESSMENT COLLECTION ACT; PROVIDING FOR EFFECT OF ADOPTION OF RESOLUTION; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF OCALA, FLORIDA, AS FOLLOWS:

SECTION 1. AUTHORITY. This Resolution of the City of Ocala, Florida ("City") is adopted pursuant to City Ordinance 2021-13 ("Fire Assessment Ordinance" or "Ordinance", codified as Article IV in Chapter 30 of the City of Ocala Code of Ordinances or "Code"); Article VIII, section 2(b) of the Florida Constitution; Florida Statutes Chapter 170 and Sections 166.021, 166.041 and 197.3632; and other applicable provisions of law. The City Council adopted an Initial Assessment Resolution No. 2021-6 on December 15, 2020 and a Final Assessment Resolution No. 2021-9 on January 19, 2021 and has adopted Preliminary and Annual Resolutions in each subsequent year. The City Council adopted the 2025 Preliminary Assessment Resolution No. 2025-34 on July 15, 2025, which initiated the process of adopting and reimposing Fire Assessments for the fiscal year beginning on October 1, 2025.

SECTION 2. PURPOSE. This Resolution constitutes the Annual Assessment Resolution as defined in the Fire Assessment Ordinance. This Resolution may be amended from time to time. All terms, whether capitalized or not as presented in the Code, not otherwise defined herein shall have the meaning set forth in the Fire Assessment Ordinance and the Initial Resolution and Final Resolution, as may have been amended, and the 2025 Preliminary Resolution (Res. No. 2025-34), as may be modified, supplemented, amended, and confirmed by this 2025 Annual Resolution. However, nothing in this Resolution amends or affects the validity of any Fire Assessments finally adopted and imposed by any previously adopted resolutions.

SECTION 3. FINDINGS.

(A) Upon the adoption of this 2025 Annual Assessment Resolution, all legislative findings and determinations of special benefit ascertained and declared in the Assessment Ordinance and in the Initial and Final Resolutions, as amended and supplemented, in subsequent Preliminary and Annual Resolutions, and the 2025 Preliminary Assessment Resolution, as may be amended and supplemented by this Annual Resolution, are hereby ratified, confirmed and fully incorporated herein as if fully restated.

(B) The imposition of a Fire Assessment for fire protection services, facilities, and programs each fiscal year is an equitable and efficient method of allocating and apportioning the Fire Assessed Cost among parcels of Assessed Property. The City Council desires to reimpose a Fire Assessment within the City using the procedures provided in the Ordinance and using the Uniform Assessment Collection method for the Fiscal Year beginning on October 1, 2025. The City Council has previously adopted the 2025 Preliminary Resolution and has provided the published and mailed notices required for the proposed Fire Assessments for FY2025-26 with proof of publication of notice attached hereto as Exhibit A to this 2025 Annual Resolution. Mailed notice of the proposed FY2025-26 Fire Assessments was provided through the annual notice of

EXHIBIT E

property taxes and non-ad valorem assessments prepared and mailed by the Marion County Property Appraiser. The Preliminary Fire Assessment Roll for FY2025-26 was prepared and has been available to the public.

(C) The City Council has held a public hearing on September 11, 2025, has carefully considered the evidence and testimony of City management and staff and consultants, the comments and testimony of the public, the Assessment Ordinance, the 2025 Preliminary Resolution, this 2025 Annual Resolution, and the 2023 Assessment Study. The 2023 Assessment Study describes special benefits to Assessed Property from fire services provided by the City, identifies Fire Assessed Costs, provides a methodology which reasonably allocates Fire Assessed Costs to Assessed Properties throughout the entire incorporated area of the City, and calculates Fire Assessment rates. The data and information in the 2023 Assessment Study is a fair and reasonable basis for determining the Fire Assessment Rates to be imposed for FY 2025-26.

(D) It is hereby finally determined and declared that the Final Fire Assessment Rates as adopted in this 2025 Annual Resolution shall be imposed throughout the incorporated area of the City for the fiscal year beginning on October 1, 2025, and shall be collected and enforced using the Uniform Assessment Collection Method. Upon adoption of this Annual Resolution, including approval of the Final Assessment Roll, all Fire Assessments shall constitute a lien against Assessed Property equal in rank and dignity with the liens of all state, county, district, or municipal taxes and special assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other prior liens, mortgages, titles, and claims, until paid.

SECTION 4. ADOPTION OF FINAL FIRE ASSESSMENT RATES AND IMPOSITION OF FIRE ASSESSMENTS.

(A) The Fire Assessment Rates specified in the Fire Assessment Rate Schedules presented below are determined to be fair and reasonable and are hereby finally approved and adopted. The Final Rates for FY2025-26 are hereby levied and imposed on all Assessed Property on the Final Assessment Roll, which is hereby finally approved and adopted.

- (1) Final Residential Fire Assessment Rates for FY2025-26:

RESIDENTIAL FIRE ASSESSMENT RATES FOR FY 2025-26

| Square Footage Tier | Fire Assessment Rate per Unit |
|--|-------------------------------|
| <i>Single Family/Mobile Home/Duplex Tiering</i> | |
| 1 to 1,000 sf | \$276.33 |
| 1,001 to 1,600 sf | \$313.20 |
| 1,601 to 2,500 sf | \$364.15 |
| >2,500 sf | \$453.06 |
| <i>Multi-Family Tiering</i> | |
| 1 to 1,000 sf | \$249.73 |
| 1,001 to 1,200 sf | \$263.41 |
| >1,200 sf | \$279.70 |

SOURCE: Table 8 in the 2023 Assessment Report

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(2) Final Non-Residential Fire Assessment Rates for FY2025-26:

NON-RESIDENTIAL FIRE ASSESSMENT RATES FOR FY 2025-26

| Square Footage Range | COMMERCIAL | INDUSTRIAL | INSTITUTIONAL |
|----------------------|----------------------------|--------------------------------------|-------------------------------|
| | Commercial Rate per Parcel | Industrial/Warehouse Rate per Parcel | Institutional Rate per Parcel |
| 0 - 2,000 | \$260.00 | \$143.00 | \$170.00 |
| 2,001 - 3,000 | \$650.00 | \$357.50 | \$425.00 |
| 3,001 - 4,000 | \$910.00 | \$500.50 | \$595.00 |
| 4,001 - 5,000 | \$1,170.00 | \$643.50 | \$765.00 |
| 5,001 - 6,000 | \$1,430.00 | \$786.50 | \$935.00 |
| 6,001 - 7,000 | \$1,690.00 | \$929.50 | \$1,105.00 |
| 7,001 - 8,000 | \$1,950.00 | \$1,072.50 | \$1,275.00 |
| 8,001 - 10,000 | \$2,340.00 | \$1,287.00 | \$1,530.00 |
| 10,001 - 12,000 | \$2,860.00 | \$1,573.00 | \$1,870.00 |
| 12,001 - 14,000 | \$3,380.00 | \$1,859.00 | \$2,210.00 |
| 14,001 - 16,000 | \$3,900.00 | \$2,145.00 | \$2,550.00 |
| 16,001 - 18,000 | \$4,420.00 | \$2,431.00 | \$2,890.00 |
| 18,001 - 20,000 | \$4,940.00 | \$2,717.00 | \$3,230.00 |
| 20,001 - 25,000 | \$5,850.00 | \$3,217.50 | \$3,825.00 |
| 25,001 - 30,000 | \$7,150.00 | \$3,932.50 | \$4,675.00 |
| 30,001 - 35,000 | \$8,450.00 | \$4,647.50 | \$5,525.00 |
| 35,001 - 40,000 | \$9,750.00 | \$5,362.50 | \$6,375.00 |
| 40,001 - 45,000 | \$11,050.00 | \$6,077.50 | \$7,225.00 |
| 45,001 - 50,000 | \$12,350.00 | \$6,792.50 | \$8,075.00 |
| 50,001 - 60,000 | \$14,300.00 | \$7,865.00 | \$9,350.00 |
| 60,001 - 70,000 | \$16,900.00 | \$9,295.00 | \$11,050.00 |
| 70,001 - 80,000 | \$19,500.00 | \$10,725.00 | \$12,750.00 |
| 80,001 - 90,000 | \$22,100.00 | \$12,155.00 | \$14,450.00 |
| 90,001 - 100,000 | \$24,700.00 | \$13,585.00 | \$16,150.00 |
| 100,001 - 120,000 | \$28,600.00 | \$15,730.00 | \$18,700.00 |
| 120,001 - 140,000 | \$33,800.00 | \$18,590.00 | \$22,100.00 |
| 140,001 - 160,000 | \$39,000.00 | \$21,450.00 | \$25,500.00 |
| 160,001 - 180,000 | \$44,200.00 | \$24,310.00 | \$28,900.00 |
| 180,001 - 200,000 | \$49,400.00 | \$27,170.00 | \$32,300.00 |
| 200,001 - 250,000 | \$58,500.00 | \$32,175.00 | \$38,250.00 |
| 250,001 - 300,000 | \$71,500.00 | \$39,325.00 | \$46,750.00 |
| 300,001 or more | \$78,000.00 | \$42,900.00 | \$51,000.00 |

SOURCE: Table 10, 2023 Assessment Report

(3) Final Vacant Land Fire Assessment Rate for FY2025-26:

VACANT LAND FIRE ASSESSMENT RATES FOR FY 2025-26

| Fire Assessment Land Use Category | Fire Assessment Rate per Unit |
|-----------------------------------|-------------------------------|
| Vacant Land | \$55.69/parcel |

SOURCE: Table 11 in the 2023 Assessment Report

(B) The City Manager is hereby directed to prepare, or cause to be prepared, the Final Assessment Roll using the Final Rates for FY2025-26 as shown in the above subsection (A) and incorporate such corrections as hereby approved by Council and as may be determined to be necessary by the City Manager. The City Council President, or the City Manager as the City Council's designee, is hereby authorized and directed to complete a Certificate to Fire Protection

EXHIBIT E

Non-Ad Valorem Assessment Roll for the FY2025-26 Assessment Roll and for the Delinquency Roll in substantially the form attached hereto as Exhibit B. No later than September 15, 2025, the Certificate to Fire Protection Non-Ad Valorem Assessment Roll, in the format shown in Exhibit B, and the Assessment Roll and Delinquency Roll shall be delivered, or caused to be delivered, to the Marion County Tax Collector.

(C) The Assessed Properties described in the Final Assessment Roll, as updated and amended as needed and approved, are hereby found to be specially benefitted by the provision of fire services, facilities and programs by the City in an amount not less than the Fire Assessment set forth on the Final Assessment Roll for FY2025-26. Adoption of this 2025 Annual Resolution constitutes a legislative determination that all Assessed Property derives a special benefit in a manner consistent with the legislative declarations, determinations, and findings as set forth in the Ordinance, the Initial and Final Resolutions, as amended, subsequent Preliminary and Annual Resolutions, including the 2025 Preliminary Assessment Resolution, as amended, and the 2023 Assessment Study, from the fire services, facilities and programs to be provided, and a legislative determination that the Fire Assessments are fairly and reasonably apportioned among the Assessed Properties.

SECTION 5. EFFECT OF ADOPTION OF ANNUAL RESOLUTION. Upon adoption of this 2025 Annual Resolution, all Fire Assessments for FY2025-26 are equal in rank and dignity with the liens of all state, county, district, or municipal taxes and special assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other prior liens, mortgages, titles, and claims, until paid. The adoption of this 2025 Annual Resolution shall be the final adjudication of the issues presented (including, but not limited to, the determination of special benefit and fair apportionment to the Assessed Property, the method of apportionment and assessment, the determination of the reasonableness of the method of apportionment, the rate of assessment, the Assessment Roll and the levy and lien of the Fire Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the adoption of this 2025 Annual Resolution.

SECTION 6. SEVERABILITY. Should any provision or section of this Resolution or the application thereof to any person or circumstance be held by a Court of competent jurisdiction to be unconstitutional or invalid, such decision shall not affect the validity of other provisions or applications of this Resolution that can be given effect without the invalid provision or application, and to this end the provisions of this Resolution are declared to be severable.

SECTION 7. EFFECTIVE DATE. This 2025 Annual Fire Assessment Resolution shall take effect immediately upon its passage and adoption.

This resolution adopted this 11 day of September, 2025.

ATTEST:

By: Angel B. Jacobs
Angel B. Jacobs
City Clerk

CITY OF OCALA

By: Kristen M. Dreyer
Kristen M. Dreyer
President, Ocala City Council

Approved as to form and legality:

By: William E. Sexton
William E. Sexton
City Attorney

EXHIBIT E

EXHIBIT A

PROOF OF PUBLICATION OF FIRE ASSESSMENT RATES

See Proof on Next Page

Ocala Gazette
PO Box 188
(352) 732-0073

I, Ankit Sachdeva, of lawful age, being duly sworn upon oath deposes and says that I am the Authorized Agent of Affidavits of Column Software, PBC, duly appointed and authorized agent of the Publisher of Ocala Gazette, a publication that is a "legal newspaper" as that phrase is defined for the city of Ocala, for the County of Marion County, in the state of Florida, that this affidavit is Page 1 of 4 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates.

PUBLICATION DATES: August 1, 2025

Notice ID: 4LpfPCg1pqSpp7FSSx9O
Notice Name: Non-ad Valorem Fire Assessment
FY2025-26

PUBLICATION FEE: \$1169.55

Ankit Sachdeva

VERIFICATION

State of Florida
County of Orange



Signed or attested before me on this: 08/01/2025
08/01/2025

J. Thompson

Notary Public

Notarized remotely online using communication technology via Proof.

CITY OF OCALA, FLORIDA

NOTICE OF PUBLIC HEARING TO CONSIDER REIMPOSITION OF SPECIAL ASSESSMENTS TO FUND FIRE SERVICES, PROGRAMS AND FACILITIES IN THE CITY OF OCALA, FLORIDA TO BE BILLED AND COLLECTED USING THE UNIFORM ASSESSMENT COLLECTION ACT

Notice is hereby given that the City of Ocala will hold a public hearing to consider reimposing fire assessments to be imposed and collected under the Uniform Assessment Collection Act against certain real property located within the City limits.

A public hearing will be held at 5:00 PM on September 11, 2025, in City Council Chambers of City Hall, 110 SE Watula Ave., Ocala, Florida, to receive public comment on the proposed non-ad valorem special assessments. All affected property owners have a right to appear at the hearing and to file written objections with the City within twenty days of this notice. If a person decides to appeal any decision made by the City Council 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. If reasonable accommodations are needed for you to participate in this meeting, please call the City Manager's Office at 352-629-8401 at least 48 hours in advance so arrangements can be made.

A description of the calculations and the reasoned method of computing the Fire Assessment for each parcel of Assessed Property is set forth in certain City Resolutions together with City Ordinance 2021-13 (the "Fire Assessment Ordinance") and the preliminary fire assessment roll, which are available for inspection at the offices of the City Clerk, located at City Hall, 110 SE Watula Ave., Ocala, Florida.

The assessments will be collected by the Tax Collector on the ad valorem property tax bill which will be mailed in November 2025, 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. The Fire Assessment will fund part of the costs associated with providing fire services, programs, and facilities in the City. The remainder of the fire protection budget will be funded with other legally available revenues of the City. If you have any questions, please contact the City of Ocala Budget Director at (352) 629-8297.

The following tables present the proposed fire protection assessment rates for the City of Ocala:

PROPOSED RESIDENTIAL FIRE ASSESSMENT RATES FOR FY 2025-26

| Square Footage Tier | Proposed Fire Assessment Rate per Unit |
|---|--|
| Single Family/Mobile Home/Duplex Tiering | |
| 1 to 1,000 sf | \$276.33 |
| 1,001 to 1,600 sf | \$313.20 |
| 1,601 to 2,500 sf | \$364.15 |
| >2,500 sf | \$453.06 |
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| 1 to 1,000 sf | \$249.73 |
| 1,001 to 1,200 sf | \$263.41 |
| >1,200 sf | \$279.70 |

PROPOSED VACANT LAND FIRE ASSESSMENT RATES FOR FY 2025-26

| Fire Assessment Land Use Category | Proposed Fire Assessment Rate per Unit |
|-----------------------------------|--|
| Vacant Land | \$55.69/parcel |

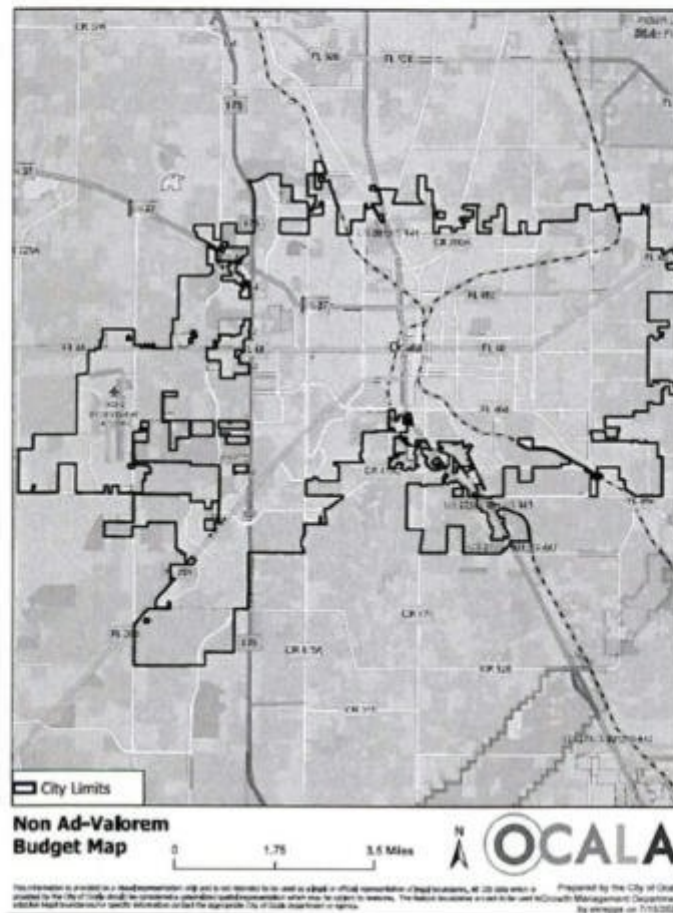
PROPOSED NON-RESIDENTIAL FIRE ASSESSMENT RATES FOR FY 2025-26

| Square Footage Range | COMMERCIAL INDUSTRIAL INSTITUTIONAL | | |
|----------------------|-------------------------------------|--------------------------------------|-------------------------------|
| | Commercial Rate per Parcel | Industrial/Warehouse Rate per Parcel | Institutional Rate per Parcel |
| 0 - 2,000 | \$260.00 | \$143.00 | \$170.00 |
| 2,001 - 3,000 | \$650.00 | \$357.50 | \$425.00 |
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| 8,001 - 10,000 | \$2,340.00 | \$1,287.00 | \$1,530.00 |
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| 30,001 - 35,000 | \$8,450.00 | \$4,647.50 | \$5,525.00 |
| 35,001 - 40,000 | \$9,750.00 | \$5,362.50 | \$6,375.00 |

EXHIBIT E

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| | | | |
|-------------------|-------------|-------------|-------------|
| 40,001 - 45,000 | \$11,050.00 | \$6,077.50 | \$7,225.00 |
| 45,001 - 50,000 | \$12,350.00 | \$6,792.50 | \$8,075.00 |
| 50,001 - 60,000 | \$14,300.00 | \$7,865.00 | \$9,350.00 |
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| 250,001 - 300,000 | \$71,500.00 | \$39,325.00 | \$46,750.00 |
| 300,001 or more | \$78,000.00 | \$42,900.00 | \$51,000.00 |



By: City Clerk, City of Ocala, Florida

EXHIBIT E

EXHIBIT B

**FORM OF CERTIFICATE TO
NON-AD VALOREM FIRE ASSESSMENT ROLL**

**CERTIFICATE
TO FIRE PROTECTION
NON-AD VALOREM ASSESSMENT ROLL**

I HEREBY CERTIFY that, I am Kristen Dreyer, the (President/Chairman or Authorized Designee) of the City Council of the City of Ocala, Florida (the "City"); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for fire protection services (the "FY2025-26 Fire Protection Non-Ad Valorem Assessment Roll") for the City 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 Marion County Tax Collector by September 15, 2025.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Marion County Tax Collector and made part of the above described Non-Ad Valorem Assessment Roll this 11 day of September, 2025.



CITY OF OCALA, FLORIDA

By: Kristen Dreyer
Title: Council President

**(To Be Delivered to Marion County Tax Collector
no later than Sept. 15, 2025)**