

Ocala City Council - Special Meeting Agenda -Final Thursday, September 11, 2025

Meeting Information

Location
Ocala City Hall
110 SE Watula Avenue
Second Floor - Council Chambers
Ocala, Florida

https://www.ocalafl.gov/meetings

Time 5:00 PM

Council Members Kristen Dreyer, Council President Ire Bethea Sr., Pro Tem James P. Hilty Sr. Barry Mansfield Jay A. Musleh

Mayor Ben Marciano

City Manager Peter Lee

Mission Statement

The City of Ocala provides fiscally responsible services consistent with the community's current and future expectations.

<u>City Council - Special Meeting's</u> <u>Strategic Priorities</u>

Priority 1: Economic hub Priority 2: Fiscally sustainable Priority 3: Engaged workforce Priority 4: Operational excellence Priority 5: Quality of place

WELCOME!

Citizens are encouraged to participate in City of Ocala meetings. Speakers wishing to provide public comments to the City Council should complete a written public comment form and shall submit said form to the City Clerk prior to the meeting being called to order. Unless otherwise permitted, no person shall be permitted to provide public comments to City Council if they have not completed and submitted a public comment card prior to the meeting being called to order. Speakers will be limited to 3 (three) minutes. Additional time may be granted by the Council President. When recognized, state name and address. Citizen groups are asked to name a spokesperson.

The City of Ocala encourages civility in public discourse and requests that speakers limit their comments to specific motions and direct their comments to the Council. Cell phones should be turned off or set to vibrate.

The order of agenda items may be changed if deemed appropriate by City Council.

Citizens are encouraged to provide comments in writing to the City Clerk before meetings for inclusion into the public record. Citizens may also provide input to council members via office visits, phone calls, letters and e-mail that will become public record. In some instances, i.e., Quasi-Judicial Hearings, these particular contacts may be prohibited.

APPEALS

Any person who desires to appeal any decision at this meeting will need a record of the proceedings and for this purpose may need to ensure that a verbatim record of the proceedings is made that includes the testimony and evidence upon which the appeal is made.

ADA COMPLIANCE

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.

- 1. Call to Order
- 2. Roll Call
- 3. Public Notice
- 4. Public Hearings
 - 4a. Resolution 2025-40 to adopt the Fiscal Year 2025-26 fire assessment rates RES-2025-40

Presentation By: Tammi Haslam

- 5. Public Comments
- 6. Adjournment



Ocala

110 SE Watula Avenue Ocala, FL 34471

www.ocalafl.gov

Legislation Text

File #: RES-2025-40 Agenda Item #: 4a.

Submitted By: Tammi Haslam

Presentation By: Tammi Haslam

Department: Budget

FORMAL TITLE:

Resolution 2025-XX to adopt the Fiscal Year 2025-26 fire assessment rates

OCALA'S RELEVANT STRATEGIC GOALS:

Fiscally Sustainable, Operational Excellence

PROOF OF PUBLICATION:

8/1/2025 Ocala Gazette

BACKGROUND:

The City of Ocala provides comprehensive fire protection and first responder medical services throughout the City, which make available special benefits to improved properties in the City. The City incurs significant costs related to the provision of fire protection services, facilities, and programs, as well as maintaining the availability of these services, facilities, and programs on an ongoing basis for the public benefit.

At a public hearing on December 1, 2020, the City Council adopted Ordinance 2021-13, which amended the Code of Ordinances of the City of Ocala, Florida, by establishing a new Article IV in Chapter 30, Fire Assessment. The ordinance provides specific authority and a process for the initial and future annual adoption of fire assessments. The ordinance establishes a process and structure for the adoption of fire assessments. This process applies to the adoption of fire assessments for Fiscal Year 2025-26.

Preliminary Resolution 2025-34 was adopted by the Council on July 15, 2025, to approve the fire assessment methodology, to establish the proposed rates for Fiscal Year 2025-26. To direct the preparation of the fire assessment roll, to set a date for a public hearing, and to direct the publication and mailing of notices of proposed fire assessments.

The date of the public hearing was publicly noticed through the Truth in Millage notice, which was mailed by the Marion County Property Appraiser's Office. Additionally, a notice was published in the Ocala Gazette on August 1, 2025.

The City intends to use the Uniform Method for the levy, collection, and enforcement of the non-ad valorem fire assessment for Fiscal Year 2025-26 as authorized in the resolution.

FINDINGS AND CONCLUSIONS:

The annual fire assessment Resolution for consideration adopts the final fire assessment rate for Fiscal Year

2025-26 and authorizes collection and enforcement under the Uniform Collection Act.

Staff recommended adoption of the Resolution.

FISCAL IMPACT:

Revenue of \$18.2 million is anticipated and will be applied to account number 001-325-000-000-10-32520.

PROCUREMENT REVIEW:

Not applicable.

LEGAL REVIEW:

This resolution has been reviewed and approved for form and legality by City Attorney, William E. Sexton.

ALTERNATIVE:

- Approve with Changes
- Table
- Deny

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 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 pubic, 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	
Single Family/Mobile Ho	ome/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	
Multi-Family Tiering		
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

	COMMERCIAL	INDUSTRIAL	INSTITUTIONAL
Square Footage Range	Commercial Rate	Industrial/ Warehouse	Institutional Rate per
	per Parcel	Rate per Parcel	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

\$2,860.00	\$1,573.00	\$1,870.00
\$3,380.00	\$1,859.00	\$2,210.00
\$3,900.00	\$2,145.00	\$2,550.00
\$4,420.00	\$2,431.00	\$2,890.00
\$4,940.00	\$2,717.00	\$3,230.00
\$5,850.00	\$3,217.50	\$3,825.00
\$7,150.00	\$3,932.50	\$4,675.00
\$8,450.00	\$4,647.50	\$5,525.00
\$9,750.00	\$5,362.50	\$6,375.00
\$11,050.00	\$6,077.50	\$7,225.00
\$12,350.00	\$6,792.50	\$8,075.00
\$14,300.00	\$7,865.00	\$9,350.00
\$16,900.00	\$9,295.00	\$11,050.00
\$19,500.00	\$10,725.00	\$12,750.00
\$22,100.00	\$12,155.00	\$14,450.00
\$24,700.00	\$13,585.00	\$16,150.00
\$28,600.00	\$15,730.00	\$18,700.00
\$33,800.00	\$18,590.00	\$22,100.00
\$39,000.00	\$21,450.00	\$25,500.00
\$44,200.00	\$24,310.00	\$28,900.00
\$49,400.00	\$27,170.00	\$32,300.00
\$58,500.00	\$32,175.00	\$38,250.00
\$71,500.00	\$39,325.00	\$46,750.00
\$78,000.00	\$42,900.00	\$51,000.00
	\$3,380.00 \$3,900.00 \$4,420.00 \$4,940.00 \$5,850.00 \$7,150.00 \$8,450.00 \$9,750.00 \$11,050.00 \$12,350.00 \$14,300.00 \$16,900.00 \$22,100.00 \$22,100.00 \$24,700.00 \$33,800.00 \$33,800.00 \$44,200.00 \$49,400.00 \$58,500.00 \$71,500.00	\$3,380.00 \$3,900.00 \$2,145.00 \$4,420.00 \$4,940.00 \$5,850.00 \$3,932.50 \$8,450.00 \$11,050.00 \$12,350.00 \$14,300.00 \$14,300.00 \$14,300.00 \$14,300.00 \$14,300.00 \$14,300.00 \$15,362.50 \$11,050.00 \$12,350.00 \$12,350.00 \$12,350.00 \$13,585.00 \$14,300.00 \$15,730.00 \$22,100.00 \$13,585.00 \$24,700.00 \$13,585.00 \$24,700.00 \$21,450.00 \$39,000.00 \$24,310.00 \$49,400.00 \$49,400.00 \$39,325.00 \$39,325.00 \$71,500.00 \$39,325.00 \$39,325.00 \$71,500.00 \$39,325.00

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

SOURCE: Table 11 in the 2023 Assessment Repor

(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 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 day o	.f, 2025.
ATTEST:	CITY OF OCALA
By:	By:
Angel B. Jacobs	Kristen M. Dreyer
City Clerk	President, Ocala City Council
Approved as to form and legality:	
By:	
William E. Sexton	
City Attorney	

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**; **ADOPTION FINAL PROVIDING FOR** OF RATES AND ASSESSMENT **IMPOSITION OF** ASSESSMENTS; PROVIDING FOR COLLECTION AND ENFORCEMENT OF FIRE ASSESSMENTS UNDER THE **ASSESSMENT** COLLECTION **EFFECT OF** ADOPTION **PROVIDING FOR** 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

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

10.11 E 0 1 O 10 1 1 2023 20			
Square Footage Tier	Fire Assessment Rate per Unit		
Single Family/Mobile H	Iome/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		
Multi-Family Tiering			
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

	COMMERCIAL	INDUSTRIAL	INSTITUTIONAL
	Commercial	Industrial/	Institutional Data
Square Footage Range	Rate	Warehouse	Institutional Rate per Parcel
	per Parcel	Rate per Parcel	per rarcei
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

SOURCE: Table 10, 2023 Assessment Report

250,001 - 300,000

300,001 or more

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

VACANT LAND FIRE ASSESSMENT RATES FOR FY 2025-26

\$71,500.00

\$78,000.00

\$39,325.00

\$42,900.00

\$46,750.00

\$51,000.00

Fire Assessment	Fire Assessment
Land Use Category	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

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 day of	, 2025.
ATTEST:	CITY OF OCALA
By:	Зу:
Angel B. Jacobs	Kristen M. Dreyer
City Clerk	President, Ocala City Council
Approved as to form and legality:	
By:	
William E. Sexton	
City Attorney	

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

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

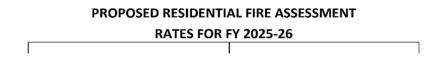
Notice is hereby given that the City of Ocala will hold a public hearing to consider reimposing fire assessments to be imposed and collected under the Uniform Assessment Collection Act against certain real property located within the City limits.

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:



Square Footage Tier	Proposed Fire Assessment Rate per Unit	
Single Family/Mobile Home/Do	uplex 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	
Multi-Family Tiering		
1 to 1,000 sf	\$249.73	
1,001 to 1,200 sf	\$263.41	
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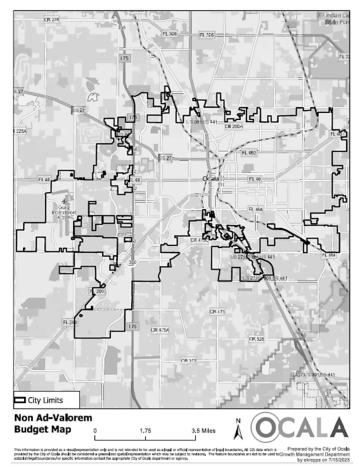
PROPOSED VACANT LAND FIRE ASSESSMENT RATES FOR FY 2025-26

ASSESSIVIENT NATES FOR FT 2025-20		
Fire Assessment Land Use Category	Proposed Fire Assessment Rate per	
Vacant Land	Unit \$55.69/parcel	
Vacant Lana	755105/ Parec	

PROPOSED NON-RESIDENTIAL FIRE ASSESSMENT RATES FOR FY 2025-26 COMMERCIAL INDUSTRIAL INSTITUTIONAL

	COMMERCIAL	INDUSTRIAL	INSTITUTIONAL
Saucara Factora	Commercial	Industrial/	Institutional
Square Footage Range	Rate	Warehouse Rate	Rate
Kange	per Parcel	per Parcel	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
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40.004 45.000	644 050 00	46.077.50	AT 33E 00

40,001 - 45,000	\$11,050.00	\$ 6, U//.5U	\$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



By: City Clerk, City of Ocala, Florida

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.
property fisted 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 day of, 2025.
CITY OF OCALA, FLORIDA
By:
Бу.
Title:

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

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.

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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

Notary Public

Notarized remotely online using communication technology via Proof.

CITY OF OCALA, FLORIDA

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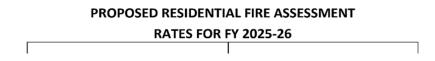
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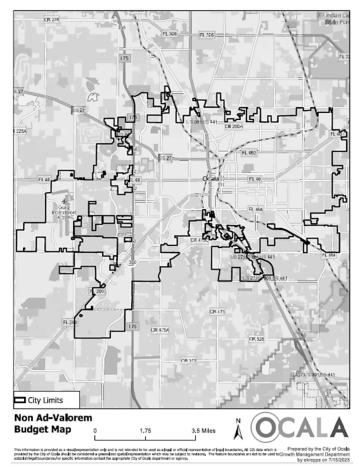
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By: City Clerk, City of Ocala, Florida

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.			
LEUDTHED CEDTIEV that in accordance with the Uniform Agreement Callection Act			
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.			
the Marion County Tax Confector by September 13, 2023.			
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 day of, 2025.			
CITY OF OCALA, FLORIDA			
CITI OF OCALA, FLORIDA			
By:			
Title:			

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