RESOLUTION 2026-O

A RESOLUTION OF THE CITY OF HIGH SPRINGS, FLORIDA; RELATING TO THE PROVISION OF FIRE SERVICES, FACILITIES AND PROGRAMS IN THE CITY OF HIGH SPRINGS, FLORIDA; ESTABLISHING THE ESTIMATED ASSESSMENT RATE FOR FIRE SERVICES ASSESSMENTS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; PROVIDING AN EFFECTIVE DATE

BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF HIGH SPRINGS, FLORIDA AS FOLLOWS:

SECTION ONE. AUTHORITY. This resolution is adopted pursuant to the provisions of the Fire Services Assessment Ordinance (Ordinance 2008-26), Resolution 2025-H (the "2025 Initial Assessment Resolution"), Resolution 2025-I (the "2025 Final Assessment Resolution"), sections 166.021 and 166.041, Florida Statues, and other applicable provisions of law.

SECTION TWO. PURPOSE AND DEFINITIONS. This resolution constitutes the Preliminary Rate Resolution as defined in the Ordinance which initiates the annual process for updating the Assessment Roll and directs the imposition of Fire Services Assessments for the Fiscal Year beginning October 1, 2026. All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance, the 2025 Initial Assessment Resolution or the 2025 Final Assessment Resolution. Unless the context indicates otherwise, words imparting the singular number include the plural number and vice versa.

SECTION THREE. PROVISION AND FUNDING OF FIRE SERVICES.

(A) Upon the imposition of a Fire Services Assessment for fire services, facilities and programs against the Assessed Property located within the City, the City shall provide fire services to such Assessed Property. A portion of the cost to provide such fire services, facilities and programs shall be funded from proceeds of the Fire Services Assessments. The remaining cost required to provide fire services, facilities and programs shall be funded by legally available City revenues other than Fire Services Assessment proceeds.

(B) It is hereby ascertained, determined, and declared that each parcel of Assessed Property located within the City will be benefited by the City's provision of fire services, facilities, and programs in an amount not less than the Fire Services Assessment imposed against such parcel, computed in the manner set forth in this Preliminary Rate Resolution.

SECTION FOUR. IMPOSITION AND COMPUTATION OF FIRE SERVICES ASSESSMENTS. Unless otherwise exempted herein, Fire Services Assessments shall be imposed against all Tax Parcels within the Property Use Categories. Fire Services Assessments shall be computed in the manner set forth in this Preliminary Rate Resolution.

SECTION FIVE. LEGISLATIVE DETERMINATION OF SPECIAL BENEFIT AND FAIR APPORTIONMENT. The legislative determinations of special benefit and fair apportionment embodied in the Ordinance, the 2025 Initial Assessment Resolution and the 2025 Final Assessment Resolution are affirmed and incorporated herein by reference.

SECTION SIX. COST APPORTIONMENT METHODOLOGY. The Cost Apportionment embodied in Section 6 of the 2025 Initial Assessment Resolution is affirmed and incorporated herein by reference.

SECTION SEVEN. PARCEL APPORTIONMENT METHODOLOGY. The Parcel Apportionment embodied in Section 7 and Appendix E of the 2025 Initial Assessment Resolution is hereby affirmed and incorporated herein by reference.

SECTION EIGHT. DETERMINATION OF FIRE SERVICES ASSESSED COSTS; ESTABLISHMENT OF ANNUAL FIRE SERVICE ASSESSMENTS.

(A) The Fire Services Assessed Costs to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and the Parcel Apportionment for the Fiscal Year commencing October 1, 2026, is the amount determined in the Estimated Fire Services Assessment Rate Schedule, attached hereto as Appendix A. The approval of the Estimated Fire Services Assessment Rate Schedule by the adoption of this Preliminary Rate Resolution determines the amount of the Fire Services Assessed Costs. The remainder of such Fiscal Year budget for fire services, facilities and programs shall be funded from legally available City revenues other than Fire Services Assessment proceeds.

(B) The estimated Fire Services Assessments specified in the Estimated Fire Services Assessment Rate Schedule are hereby established to fund the specified Fire Services Assessed Costs determined to be assessed in the Fiscal Year commencing October 1, 2026. No portion of such Fire Services Assessed Costs is attributable to impact fee revenue that funds capital improvements necessitated by new growth or development.

(C) The estimated Fire Services Assessments established in this Preliminary Rate Resolution shall be the estimated assessment rates applied by the Mayor in the preparation of the updated Assessment Roll for the Fiscal Year commencing on October 1, 2026, as provided in Section 9 of this Preliminary Rate Resolution.

SECTION NINE. ASSESSMENT ROLL.

(A) The Mayor is hereby directed to prepare, or cause to be prepared, an updated Assessment Roll for the Fiscal Year commencing October 1, 2026, in the manner provided in the Ordinance. The updated Assessment Roll shall include all Tax Parcels within the Property Use Categories. The Mayor shall apportion the estimated Fire Services Assessed Costs to be recovered through Fire Services Assessments in the manner set forth in this Preliminary Rate Resolution.

(B) A copy of this Preliminary Rate Resolution, the Ordinance, the 2025 Initial Assessment Resolution, the 2025 Final Assessment Resolution, documentation related to the estimated amount of the Fire Services Assessed Costs to be recovered through the imposition of Fire Services Assessments, and the updated Assessment Roll shall be maintained on file in the office of the City Clerk and open to public inspection. The foregoing shall not be construed to require that the updated Assessment Roll for the Fiscal Year beginning October 1, 2026, be in printed form if the amount of the Fire Services Assessment for each parcel of property can be determined by the use of a computer terminal available to the public.

(C) It is hereby ascertained, determined, and declared that the method of determining the Fire Services Assessments for fire services, facilities and programs as set forth in this Preliminary Rate Resolution is a fair and reasonable method of apportioning the Fire Services Assessed Costs among parcels of Assessed Property located within the City.

(D) The estimated Maximum Assessment Rates specified in the Estimated Fire Services Assessment Rate Schedule are hereby established.

SECTION TEN. AUTHORIZATION OF PUBLIC HEARING. There is hereby authorized a public hearing to be held at 6:30 p.m. on July 23, 2026, in the Commission Chambers of City Hall, 23718 W. US HWY 27, High Springs, Florida, at which time the City Commission will receive and consider any comments on the Fire Services Assessments from the public and affected property owners and consider imposing Fire Services Assessments for the Fiscal Year beginning October 1, 2026 and collecting such assessments on the same bill as ad valorem taxes.

SECTION ELEVEN. NOTICE BY PUBLICAION. The Mayor shall publish a notice of the public hearing authorized by Section 10 of this Preliminary Rate Resolution in the manner and time provided in Section 2.04 of the Ordinance. The notice shall be published no later than July 2, 2026, in substantially the form attached hereto as Appendix B.

SECTION TWELVE. NOTICE BY MAIL. The Mayor shall also provide notice by first class mail to the Owner of each parcel of Assessed Property in the event circumstances described in Section 2.08(F) of the Ordinance so require. Such notice shall be in substantially the form attached hereto as Appendix C. Such notices shall be mailed no later than July 2, 2026.

SECTION THIRTEEN. APPLICATION OF ASSESSMENT PROCEEDS. The revenue derived from the City's Fire Services Assessments shall be used for the provision of fire

services, facilities, and programs, as reflected by the Fire Services Assessed Costs. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund fire services, facilities, and programs.

SECTION FOURTEEN. EFFECTIVE DATE. This Preliminary Rate Resolution shall become effective immediately upon passage.

PASSED, ADOPTED AND APPROVED on this 11th day of June 2026.

CITY OF HIGH SPRINGS, FLORIDA

By: _____
MAYOR

Attest:

By: _____
ANGELA STONE
CITY CLERK

(MUNICIPAL SEAL)

APPENDIX A
ESTIMATED FIRE SERVICES ASSESSMENT RATE SCHEDULE

SECTION A-1. DETERMINATION OF FIRE SERVICES ASSESSED COSTS. The estimated Fire Services Assessed Costs to be assessed for the Fiscal Year commencing October 1, 2026, is $1,635,495.

SECTION A-2. ESTIMATED FIRE SERVICES ASSESSMENTS.

(A) The estimated Fire Services Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Services Assessed Costs for the Fiscal Year commencing October 1, 2026, are hereby established as follows for the purpose of this Preliminary Rate Resolution:

RESIDENTIAL PROPERTY USE CATEGORIES	**Rate Per Dwelling Unit**
Residential	$383.00
NON-RESIDENTIAL PROPERTY USE CATEGORIES	**Rate Per Square Foot (capped at 66,000 sq ft)**
Commercial	$0.36
Industrial/Warehouse	$0.11
Institutional	$0.24

The maximum Fire Services Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the maximum Fire Services Assessed Costs for future Fiscal Years, without additional notice, are hereby established as follows for the purpose of this Initial Assessment Resolution:

RESIDENTIAL PROPERTY USE CATEGORIES	**Rate Per Dwelling Unit**
Residential	$383.00
NON-RESIDENTIAL PROPERTY USE CATEGORIES	**Rate Per Square Foot (capped at 66,000 sq ft)**
Commercial	$0.36
Industrial/Warehouse	$0.11
Institutional	$0.24

(B) No Fire Services Assessment shall be imposed upon a parcel of Government Property or upon Buildings located on a parcel of Institutional Property whose use is wholly exempt from ad valorem taxation under Florida law.

(C) A program is hereby authorized to provide a program of hardship assistance to City residents who are living below or close to the poverty level and who are at risk of losing title to

their homes as a result of the imposition of the Fire Services Assessment. The hardship program shall apply only to owner-occupied Residential Property. Requests for hardship assistance shall be filed in the Office of the City Clerk on or before August 1, 2026, on a form provided by the City.

(D) Any shortfall in the expected Fire Services proceeds due to any reduction or exemption from payment of the Fire Services Assessments required by law or authorized by the Commission 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 Fire Services Assessments. In the event a court of competent jurisdiction determines any exemption or reduction by the Commission is improper or otherwise adversely affects the validity of the Fire Services Assessment imposed for this Fiscal Year, the sole and exclusive remedy shall be the imposition of a Fire Services Assessment upon each affected Tax Parcel in the amount of the Fire Services Assessment that would have been otherwise imposed save for such reduction or exemption afforded to such Tax Parcel by the Commission.

APPENDIX B
FORM OF NOTICE TO BE PUBLISHED

To Be Published by July 2, 2026

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF FIRE SERVICES SPECIAL ASSESSMENTS

Notice is hereby given that the City Commission of the City of High Springs, Florida, will conduct a public hearing to consider the reimposition of annual fire services special assessments for the provision of fire services, facilities, and programs within the municipal boundaries of the City of High Springs.

The hearing will be held at 6:30 pm on July 23, 2026, in the Commission Chambers of City Hall, 23718 W US Hwy 27, High Springs, Florida, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the City Commission within 20 days of this notice. If a person decides to appeal any decision made by the City Commission 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. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the City Clerk's Office at 386-454-1416, option 6, at least (7) days prior to the date of the hearing.

The assessment for each parcel of property will be based upon each parcel's classification and the total number of billing units attributed to that parcel. The following table reflects the proposed fire services assessments schedule:

RESIDENTIAL PROPERTY USE CATEGORIES	**Rate Per Dwelling Unit**
Residential	$383.00
NON-RESIDENTIAL PROPERTY USE CATEGORIES	**Rate Per Square Foot (capped at 66,000 sq ft)**
Commercial	$0.36
Industrial/Warehouse	$0.11
Institutional	$0.24

The maximum Fire Services Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the maximum Fire Services Assessed Costs for future Fiscal Years, without additional notice, are hereby established as follows:

RESIDENTIAL PROPERTY USE CATEGORIES	Rate Per Dwelling Unit
Residential	$383.00
NON-RESIDENTIAL PROPERTY USE CATEGORIES	**Rate Per Square Foot (capped at 66,000 sq ft)**
Commercial	$0.36
Industrial/Warehouse	$0.11
Institutional	$0.24

Copies of the Fire Services Assessment Ordinance (Ordinance 2008-26), the 2025 Initial Assessment Resolution, the 2025 Final Assessment Resolution, the Preliminary Rate Resolution initiating the annual process of updating the Assessment Roll and reimposing the Fire Services Assessments, and the updated Assessment Roll for the upcoming fiscal year are available for inspection at the City Clerk's office, City Hall, located at 23718 W US HWY 27, High Springs, Florida.

The fire services non-ad valorem assessment will be collected on the annual property ad valorem tax bill that is mailed to you in November by the Alachua County Tax Collector, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments would cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact the City Clerk's office at 386-454-1416, option 6, Monday through Thursday between 7:30 a.m. and 6:00 p.m.

CITY COMMISSION
CITY OF HIGH SPRINGS, FLORIDA

APPENDIX C
FORM OF NOTICE TO BE MAILED

*****NOTICE TO PROPERTY OWNER*****

City of High Springs
23718 W US Hwy 27
High Springs, Florida 32643

Owner Name
Address
City, State Zip

CITY OF HIGH SPRINGS, FLORIDA

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF FIRE SERVICES NON-AD VALOREM ASSESSMENTS

NOTICE DATE: July 2, 2026

Tax Parcel #_____
Legal Description: _____

_____

As required by Section 197.3632, Florida Statutes, and City Ordinance 2008-26, the City of High Springs is informing you that an annual assessment for fire services, facilities and programs using the tax bill collection method, may be imposed on your property for the fiscal year October 1, 2026 – September 30, 2027 (and future fiscal years). **THIS IS NOT A NEW ASSESSMENT PROGRAM,** but because the City anticipates increasing the rates this year, it must provide this notice to all property owners. The purpose of this assessment is to fund fire services benefiting improved property located within the City of High Springs. The total annual fire services assessment revenue to be collected within the City of High Springs is estimated to be $1,635,495. The annual fire services assessment is based on the classification of each parcel of property and number of billing units contained therein.

Category	Type and Number of Billing Units	Fiscal Year 26-27 Assessment	Maximum Assessment
[Category]	[ParcelUnit][UnitDesc]	[Charge]	[Charge]
[Category]	[ParcelUnit][UnitDesc]	[Charge]	[Charge]
[Category]	[ParcelUnit][UnitDesc]	[Charge]	[Charge]
[Category]	[ParcelUnit][UnitDesc]	[Charge]	[Charge]
	Total Assessment	**$[SumofBld]**	**$[SumofMax]**

The annual fire services assessment for the above parcel for Fiscal Year 2026-27 is $_____.

The maximum annual fire services assessment that can be imposed without additional notice in future fiscal years for the above parcel is $_____.

A public hearing will be held at 6:30 pm on July 23, 2026, in the Commission Chambers of City Hall, 23718 W US HWY 27, High Springs, Florida, for the purpose of receiving public comment on the proposed assessments. You and all other affected property owners have a right to appear at the hearing and to file written objections with the City Commission within 20 days of this notice. If you decide to appeal any decision made by the City Commission with respect to any matter considered at the hearing, you 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. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the City Clerk's Office at 386-454-1416, ext. 6, at least (7) days prior to the date of the hearing.

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of City Commission action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

Copies of the Fire Services Assessment Ordinance, the 2025 Initial Assessment Resolution, the 2025 Final Assessment Resolution, the Preliminary Rate Resolution initiating the annual process of updating the Assessment Roll and reimposing the Fire Services Assessments, and the updated Assessment Roll for the upcoming Fiscal Year are available for inspection at the City Clerk's office, located at City Hall, 23718 W US HWY 27, High Springs, Florida.

The fire services non-ad valorem assessment amount shown on this notice for the above parcel will be collected on your property's annual ad valorem tax bill that will be mailed to you in November by the Alachua County Tax Collector. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If there is a mistake on this notice, it will be corrected. If you have any questions regarding your fire services assessment, please contact the City Clerk's office at 386-454-1416, option 6, Monday through Thursday between 7:30 a.m. and 6:00 p.m.

******* THIS IS NOT A BILL *******