
DESOTO COUNTY, FLORIDA

EMS TAX ASSESSMENT MASTER ORDINANCE

ADOPTED JULY 8, 2025

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ORDINANCE NO. ____

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF DESOTO COUNTY, FLORIDA; RELATING TO THE PROVISION OF EMERGENCY MEDICAL SERVICES, FACILITIES, AND PROGRAMS IN DESOTO COUNTY, FLORIDA AND THE IMPOSITION, APPORTIONMENT AND COLLECTION OF AN EMS TAX ASSESSMENT PURSUANT TO SECTION 125.271, FLORIDA STATUTES; AUTHORIZING THE IMPOSITION AND COLLECTION OF EMS TAX ASSESSMENTS AGAINST PROPERTY; PROVIDING CERTAIN DEFINITIONS; ESTABLISHING A PROCEDURE FOR IMPOSING EMS TAX ASSESSMENTS; PROVIDING FOR THE USE OF EMS TAX ASSESSMENT PROCEEDS; PROVIDING THAT EMS TAX ASSESSMENTS CONSTITUTE A LIEN ON BENEFITTED PROPERTY UPON ADOPTION OF EMS TAX ASSESSMENT ROLL; PROVIDING THAT THE LIEN FOR AN EMS TAX ASSESSMENT COLLECTED PURSUANT TO SECTIONS 197.3632 AND 197.3635, FLORIDA STATUTES, UPON PERFECTION SHALL ATTACH TO THE PROPERTY ON THE PRIOR JANUARY 1, THE LIEN DATE FOR AD VALOREM TAXES; PROVIDING THAT A PERFECTED LIEN SHALL BE EQUAL IN RANK AND DIGNITY WITH THE LIENS OF ALL STATE, COUNTY, DISTRICT, OR MUNICIPAL TAXES AND ASSESSMENTS AND SUPERIOR IN DIGNITY TO ALL OTHER PRIOR LIENS, MORTGAGES, TITLES, AND CLAIMS; AUTHORIZING THE IMPOSITION OF INTERIM TAX ASSESSMENTS; PROVIDING PROCEDURES FOR COLLECTION OF EMS TAX ASSESSMENTS; PROVIDING A MECHANISM FOR THE IMPOSITION OF ASSESSMENTS ON GOVERNMENT PROPERTY; PROVIDING FOR APPLICABILITY; DECLARING THIS ORDINANCE TO BE SUPPLEMENTAL AUTHORITY; PROVIDING FOR SEVERABILITY, CONFLICTS AND CODIFICATION; AND PROVIDING AN EFFECTIVE DATE.

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF DESOTO COUNTY, FLORIDA:

ARTICLE I

INTRODUCTION

SECTION 1.01. DEFINITIONS. As used in this Ordinance, the following words and terms shall have the following meanings, unless the context clearly otherwise requires:

"Annual Rate Resolution" means the resolution described in Section 2.08 hereof, establishing the rate at which an EMS Tax Assessment for a specific Fiscal Year will be computed. The Final Rate Resolution shall constitute the Annual Rate Resolution for the initial Fiscal Year in which an EMS Tax Assessment is levied.

"Benefitted Property" means all improved parcels of land included on the EMS Tax Assessment Roll that receive a benefit from the delivery of the emergency medical services, programs or facilities identified in the Initial Rate Resolution or a subsequent Preliminary Rate Resolution.

"Board" means the Board of County Commissioners of DeSoto County, Florida.

"Building" means any structure, whether temporary or permanent, built for support, shelter or enclosure of persons, chattel, or property of any kind, including mobile homes. This term shall include the use of land in which lots or spaces are offered for use, rent or lease for the placement of mobile homes for residential purposes.

"Certificate of Occupancy" means the written certification issued by the County that a Building is ready for occupancy for its intended use. For the purposes of this

Ordinance, a set up or tie down permit or its equivalent issued for a mobile home shall be considered a Certificate of Occupancy.

“Clerk” means the person who serves as the Clerk for the Board and such other person as may be duly authorized to act on his or her behalf.

"County" means DeSoto County, Florida.

"County Administrator" means the chief administrative officer of the County, or such person's designee.

"Emergency Medical Services Cost" means the amount determined by the Board to be assessed in any Fiscal Year to fund all or any portion of the cost of the provision of emergency medical services, facilities, and programs, including ambulance transport, and shall include, but not be limited to, the following components: (A) the cost of physical construction, reconstruction or completion of any required facility or improvement; (B) the costs incurred in any required acquisition or purchase; (C) the cost of all labor, materials, machinery, and equipment; (D) the cost of fuel, parts, supplies, maintenance, repairs, and utilities; (E) the cost of computer services, data processing, and communications; (F) the cost of all lands and interest therein, leases, property rights, easements, and franchises of any nature whatsoever; (G) the cost of any indemnity or surety bonds and premiums for insurance; (H) the cost of salaries, volunteer pay, workers' compensation insurance, or other employment benefits; (I) the cost of uniforms, training, travel, and per diem; (J) the cost of construction plans and specifications, surveys and estimates of costs; (K) the cost of engineering, financial, legal, and other professional services; (L) the costs of compliance with any contracts or agreements entered into by the County to provide emergency medical

services; (M) all costs associated with the structure, implementation, collection, and enforcement of the EMS Tax Assessment, including any service charges of the Tax Collector or Property Appraiser and amounts necessary to off-set discounts received for early payment of EMS Tax Assessment pursuant to the Uniform Assessment Collection Act or for early payment of EMS Tax Assessment collected pursuant to any other method authorized by law; (N) all other costs and expenses necessary or incidental to the acquisition, provision, or construction of emergency medical services, facilities, and programs, and such other expenses as may be necessary or incidental to any related financing authorized by the Board by subsequent resolution; (O) a reasonable amount for contingency and anticipated delinquencies and uncollectible EMS Tax Assessment; and (P) reimbursement to the County or any other Person for any moneys advanced for any costs incurred by the County or such Person in connection with any of the foregoing components of Emergency Medical Services Cost. In the event the County also imposes an impact fee upon that part of new growth or development for emergency medical services related capital improvements paid by impact fees, the Emergency Medical Services Cost shall not include that part of such costs attributable to capital improvements necessitated by new growth or development that will be paid by such impact fees.

"EMS Tax Assessment" means the tax authorized in section 125.271, Florida Statutes, and this Ordinance to fund the Emergency Medical Services Cost which tax is assessed against a parcel on the Tax Roll in proportion to the benefits received, rather than the value of the parcel, under the methodology provided in this Ordinance and associated implementing resolutions and collected pursuant to the Uniform Assessment

Collection Act or the alternative method of collection provided in Section 3.02 hereof..

"EMS Tax Assessment Roll" means the non-ad valorem tax roll relating to an EMS Tax Assessment approved by a Final Rate Resolution pursuant to Section 2.06 hereof or an Annual Rate Resolution pursuant to Section 2.08 hereof.

"Final Rate Resolution" means the resolution described in Section 2.06 hereof which shall confirm, modify, or repeal the Initial Rate Resolution and which shall be the final proceeding for the initial levy of EMS Tax Assessments.

"Fiscal Year" means that period commencing October 1st of each year and continuing through the next succeeding September 30th, or such other period as may be prescribed by law as the fiscal year for the County.

"Government Property" means property owned by the United States of America or any agency thereof, a sovereign state or nation, the State of Florida, a county, a special district, a municipal corporation or any agencies of any of the foregoing entities.

"Initial Rate Resolution" means the resolution described in Section 2.02 hereof which shall be the initial proceeding for the identification of the Emergency Medical Services Cost for which a tax assessment is to be made and for the levying of EMS Tax Assessments.

"Maximum Tax Assessment Rate" means the highest rate of an EMS Tax Assessment established by the Board in an Initial Rate Resolution or Preliminary Rate Resolution and confirmed by the Board in the Final Rate Resolution or Annual Rate Resolution.

"Ordinance" means this EMS Tax Assessment Master Ordinance adopted pursuant to Section 125.271, Florida Statutes, as it may amended from time-to-time.

"Owner" means the Person reflected as the owner of Benefitted Property on the Tax Roll.

"Person" means any individual, partnership, firm, organization, corporation, association, or any other legal entity, whether singular or plural, masculine or feminine, as the context may require.

"Preliminary Rate Resolution" means the resolution described in Section 2.08 hereof initiating the annual process for updating the EMS Tax Assessment Roll and directing the levy of EMS Tax Assessments pursuant to an Annual Rate Resolution.

"Property Appraiser" means the DeSoto County Property Appraiser.

"Tax Collector" means the DeSoto County Tax Collector.

"Tax Roll" means the real property ad valorem tax roll maintained by the Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

"Uniform Assessment Collection Act" means sections 197.3632 and 197.3635, Florida Statutes, or any successor statutes authorizing the collection of non-ad valorem assessments on the same bill as ad valorem taxes, and any applicable regulations promulgated thereunder.

SECTION 1.02. INTERPRETATION. Unless the context indicates otherwise, words importing the singular number include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this Ordinance;

and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this Ordinance. Words of any gender include the correlative words of the other genders, unless the sense indicates otherwise.

SECTION 1.03. GENERAL FINDINGS. It is hereby ascertained, determined, and declared that:

(A) Pursuant to Article VIII, section 1, Florida Constitution, and sections 125.01 and 125.66, Florida Statutes, the Board has all powers of local self-government to perform county functions and to render county services in a manner not inconsistent with law, and such power may be exercised by the enactment of County ordinances.

(B) Article VII, sections 1 and 9, Florida Constitution, provide that all forms of taxation except ad valorem taxes levied upon real estate and tangible personal property are preempted to the state except as provided by general law. Section 125.271, Florida Statutes, as acknowledged in the express statements of statutory construction contained in subsection (3) of such statutory authorization, is general law authorization of a tax available to be levied by a qualified county to fund the cost of emergency medical services as contemplated in Article VII, sections 1 and 9, Florida Constitution.

(C) DeSoto County, Florida, is authorized to levy an EMS Tax Assessment pursuant to Section 125.271, Florida Statutes, as the County is within the South Central Rural Area of Opportunity as designated by State of Florida, Office of the Governor, Executive Order No. 21-149.

(D) Section 125.271, Florida Statutes, requires that the tax assessment authorized be apportioned among benefited property pursuant to a reasonable

methodology that charges the parcel in proportion to the benefit received from the emergency medical services provided by the County.

(E) The tax assessment levied pursuant to section 125.271, Florida Statutes, constitutes a non-ad valorem assessment within the scope of the collection procedures provided in the Uniform Non-Ad Valorem Assessment Act.

(F) The purpose of this Ordinance is to (1) levy the EMS Tax Assessment to fund the cost of emergency medical services provided by the County; (2) provide a procedure to establish a reasonable methodology that apportions and levies the EMS Tax Assessment against a parcel of property for the cost of emergency medical services in proportion to the benefit the parcel receives from such service; and (3) to provide for the method of collection of the tax authorized in section 125.071, Florida Statutes.

(G) The EMS Tax Assessment to be levied using the procedures provided in this Ordinance is levied by the Board, not the Clerk, Property Appraiser or Tax Collector. The dues of the Clerk, Property Appraiser and Tax Collector under the provisions of this Ordinance and the Uniform Assessment Collection Act are ministerial.

SECTION 1.04. FINDINGS OF BENEFIT AND APPORTIONMENT. It is hereby ascertained, determined and declared that:

(A) Emergency medical services, facilities, and programs provide a benefit to improved property by increasing the use and enjoyment of improved property by: (1) protecting the life and safety of intended occupants in the use and enjoyment of property; and (2) preserving or lowering the cost of property insurance by the presence of a professional and comprehensive emergency medical services program within the County.

(B) All improved property within the County demands emergency medical services and the County's comprehensive emergency medical services program must therefore be equipped and able to respond to all properties within the County, including all properties within municipalities that heretofore or hereafter consent to the levy of the EMS Tax Assessment.

ARTICLE II

ANNUAL EMS TAX ASSESSMENT

SECTION 2.01. GENERAL AUTHORITY.

(A) The Board is hereby authorized to levy an annual EMS Tax Assessment to fund all or any portion of the Emergency Medical Services Cost upon benefitted property at a rate based on the benefit accruing to such property from the County's provision of emergency medical services, facilities, and programs.

(B) The amount of the EMS Tax Assessment levied in a Fiscal Year against a parcel of Benefitted Property shall be determined pursuant to an apportionment methodology based upon a classification of property designed to provide a fair and reasonable apportionment of the Emergency Medical Services Cost among properties on a basis reasonably related to the benefit provided by emergency medical services, facilities, and programs funded with tax assessment proceeds.

(C) Nothing contained in this Ordinance shall be construed to require the levy of EMS Tax Assessments against Government Property.

(D) All EMS Tax Assessments shall be levied in conformity with the procedures set forth in this Article II.

SECTION 2.02. INITIAL PROCEEDINGS.. The initial proceeding for the levy of an EMS Tax Assessment shall be the adoption of an Initial Rate Resolution by the Board, (A) describing the property to be subject to the EMS Tax Assessment by geographic area; (B) containing a brief and general description of the emergency medical services, facilities, and programs to be provided, (C) determining the Emergency Medical Services Cost to be assessed, (D) describing the method of apportioning the Emergency Medical Services Cost and the computation of the EMS Tax Assessment for specific properties, (E) establishing an estimated tax rate for the upcoming Fiscal Year, (F) establishing a Maximum Tax Assessment Rate, if desired by the Board, and (G) directing the County Administrator to (1) prepare the initial EMS Tax Assessment Roll, as required by Section 2.03 hereof, (2) publish the notice required by Section 2.04 hereof, and (c) mail the notice required by Section 2.05 hereof using information then available from the Tax Roll.

SECTION 2.03. TAX ASSESSMENT ROLL.

(A) The County Administrator shall prepare, or direct the preparation of, the initial EMS Tax Assessment Roll, which shall contain the following:

- (1) A summary description of all Benefitted Property conforming to the description contained on the Tax Roll.
- (2) The name of the Owner of the Benefitted Property.
- (3) The amount of the EMS Tax Assessment to be levied against each such parcel of Benefitted Property.

(B) The initial EMS Tax Assessment Roll shall be available in the office of the County Administrator and open to public inspection. The foregoing shall not be construed

to require that the EMS Tax Assessment Roll be in printed form if the amount of the EMS Tax Assessment for each parcel of property can be determined by use of a computer terminal available to the public.

SECTION 2.04. NOTICE BY PUBLICATION.

(A) Upon completion of the initial EMS Tax Assessment Roll, the County Administrator shall publish, or direct the publication of, once in a newspaper of general circulation within the County a notice stating that at a meeting of the Board on a certain day and hour, not earlier than 20 calendar days from such publication, which meeting shall be a regular, adjourned, or special meeting, the Board will hear objections of all interested persons to the Final Rate Resolution which shall establish the rate of tax assessment and approve the aforementioned initial EMS Tax Assessment Roll.

(B) The published notice shall conform to the requirements set forth in the Uniform Assessment Collection Act. Such notice shall include (1) a geographic depiction of the property subject to the EMS Tax Assessment; (2) a brief and general description of the emergency medical services, facilities, and programs to be provided; (3) the rate of the tax assessment, including a Maximum Tax Assessment Rate in the event one was adopted by in the Initial Rate Resolution; (4) the procedure for objecting provided in Section 2.06 hereof; (5) the method by which the EMS Tax Assessment will be collected; and (6) a statement that the initial EMS Tax Assessment Roll is available for inspection at the office of the County Administrator and all interested persons may ascertain the amount to be assessed against a parcel of Benefitted Property at the office of the County Administrator.

SECTION 2.05. NOTICE BY MAIL.

(A) In addition to the published notice required by Section 2.04, the County Administrator shall provide notice, or direct the provision of notice, of the proposed EMS Tax Assessment and public hearing by first class mail to the Owner of each parcel of property subject to the EMS Tax Assessment.

(B) Such notice shall include (1) the purpose of the EMS Tax Assessment; (2) the rate of the tax assessment to be levied against each parcel of property, including a Maximum Tax Assessment Rate in the event one was adopted by the Initial Rate Resolution; (3) the unit of measurement applied to determine the EMS Tax Assessment; (4) the number of such units contained in each parcel of property; (5) the total revenue to be collected by the County from the EMS Tax Assessment; (6) a statement that failure to pay the EMS Tax Assessment will cause a tax certificate to be issued against the property or foreclosure proceedings to be instituted, either of which may result in a loss of title to the property; (7) a statement that all affected Owners have a right to appear at the hearing and to file written objections with the Board within 20 days of the notice; and (8) the date, time, and place of the hearing.

(C) The mailed notice shall conform to the requirements set forth in the Uniform Assessment Collection Act. Notice shall be mailed at least 20 calendar days prior to the hearing to each Owner at such address as is shown on the Tax Roll. Notice shall be deemed mailed upon delivery thereof to the possession of the United States Postal Service. The County Administrator may provide proof of such notice by affidavit. Failure of the Owner to receive such notice due to mistake or inadvertence shall not affect the validity

of the EMS Tax Assessment Roll nor release or discharge any obligation for payment of an EMS Tax Assessment levied by the Board pursuant to this Ordinance.

SECTION 2.06. ADOPTION OF FINAL RATE RESOLUTION..

(A) At the public hearing as noticed pursuant to Sections 2.04 and 2.05 hereof, or to which an adjournment or continuance may be taken by the Board, the Board shall receive any oral or written objections of interested persons and may then, or at any subsequent meeting of the Board adopt the Final Rate Resolution which shall (1) confirm, modify, or repeal the Initial Rate Resolution with such amendments, if any, as may be deemed appropriate by the Board; (2) establish the rate of the tax assessment to be levied in the upcoming Fiscal Year; (3) establish a Maximum Tax Assessment Rate that may be levied in the event such rate was included in the Initial Rate Resolution; (4) approve the initial EMS Tax Assessment Roll, with such amendments as it deems just and right; and (5) determine the method of collection.

(B) The adoption of the Final Rate Resolution by the Board shall constitute a legislative determination that all parcels assessed derive a benefit from the emergency medical services, facilities, and programs to be provided or constructed and a legislative determination that the EMS Tax Assessments are fairly and reasonably apportioned among the properties that receive the benefit.

(C) All written objections to the Final Rate Resolution shall be filed with the County Administrator at or before the time or adjourned time of such hearing. The Final Rate Resolution shall constitute the Annual Rate Resolution for the initial Fiscal Year in which EMS Tax Assessments are levied hereunder.

SECTION 2.07. EFFECT OF FINAL RATE RESOLUTION.

(A) The EMS Tax Assessments for the initial Fiscal Year shall be established upon adoption of the Final Rate Resolution. The adoption of the Final Rate Resolution shall be the final adjudication of the issues presented (including, but not limited to, the determination of benefit and fair apportionment to the Benefitted Property; the method of apportionment; the initial rate of the tax assessment; the Maximum Tax Assessment Rate, if any; the initial EMS Tax Assessment Roll; and the levy and lien of the EMS Tax Assessment), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of the Board action on the Final Rate Resolution.

(B) The initial EMS Tax Assessment Roll, as approved by the Final Rate Resolution, shall be delivered to the Tax Collector or such person's designee as required by the Uniform Assessment Collection Act, or if an alternative method is used to collect the EMS Tax Assessment, such other official as the Board by resolution shall designate.

SECTION 2.08. ANNUAL ADOPTION PROCEDURES.

(A) Annually, during its budget adoption process, the Board shall determine whether to reimpose an EMS tax Assessment for each Fiscal Year following the initial Fiscal Year. If the Board elects to reimpose an EMS Tax Assessment, the procedures in this Section 2.08 shall be followed.

(B) The initial proceedings for the reimposition of an annual EMS Tax Assessment shall be the adoption of a Preliminary Rate Resolution by the Board (1) containing a brief and general description of the emergency medical services, facilities, and programs to be provided; (2) determining the Emergency Medical Services Cost to be

assessed for the upcoming Fiscal Year; (3) establishing the estimated tax assessment rate for the upcoming Fiscal Year; (4) establishing or increasing a Maximum Tax Assessment Rate, if desired by the Board; (5) authorizing the date, time, and place of a public hearing to receive and consider comments from the public and consider the adoption of the Annual Rate Resolution for the upcoming Fiscal Year; and (6) directing the County Administrator to (a) update the EMS Tax Assessment Roll, (b) provide notice by publication and first class mail to affected Owners in the event circumstances described in subsection (F) of this Section so require, and (c) directing and authorizing any supplemental or additional notice deemed proper, necessary or convenient by the County.

(C) At the public hearing established in the Preliminary Rate Resolution or to which an adjournment or continuance may be taken by the Board, the Board shall receive any oral or written objections of interested persons and may then, or at any subsequent meeting of the Board, adopt the Annual Rate Resolution, which shall (1) establish the rate of the tax assessment to be levied in the upcoming Fiscal Year and (2) approve the EMS Tax Assessment Roll for the upcoming Fiscal Year with such adjustments as the Board deems just and right. The EMS Tax Assessment Roll shall be prepared in accordance with the method of apportionment set forth in the Initial Rate Resolution, together with modifications, if any, that are provided and confirmed in the Final Rate Resolution or any subsequent Annual Rate Resolution.

(D) Nothing herein shall preclude the Board from providing annual notification to all Owners of Benefitted Property in the manner provided in either or both Sections 2.04 and 2.05 hereof.

(E) The Board may establish or increase a Maximum Tax Assessment Rate in an Initial Rate Resolution or Preliminary Rate Resolution and confirm such Maximum Tax Assessment Rate in the event notice of such Maximum Tax Assessment Rate has been included in the notices required by Section 2.04 and 2.05 hereof.

(F) In the event (1) the proposed EMS Tax Assessment for any Fiscal Year exceeds the rates of the tax assessment adopted by the Board including a Maximum Tax Assessment Rate, if any, that were listed in the notices previously provided to the Owners of Benefitted Property pursuant to Sections 2.04 and 2.05 hereof, (2) the purpose for which the EMS Tax Assessment is levied or the use of the revenue from the EMS Tax Assessment is substantially changed from that represented by notice previously provided to the Owners of Benefitted Property pursuant to Sections 2.04 and 2.05 hereof, (3) Benefitted Property is reclassified or the method of apportionment is revised or altered resulting in an increased EMS Tax Assessment from that represented by notice previously provided to the Owners of Benefitted Property pursuant to Sections 2.04 and 2.05 hereof, or (4) an EMS Tax Assessment Roll contains Benefitted Property that was not included on the EMS Tax Assessment Roll approved for the prior Fiscal Year, notice shall be provided by publication and first class mail to the Owners of such Benefitted Property as provided by law. Such notice shall substantially conform with the notice requirements set forth in Sections 2.04 and 2.05 hereof and inform the Owner of the date, time, and place for the adoption of the Annual Rate Resolution. The failure of the Owner to receive such notice due to mistake or inadvertence, shall not affect the validity of the EMS Tax Assessment

Roll nor release or discharge any obligation for payment of an EMS Tax Assessment levied by the Board pursuant to this Ordinance.

(G) As to any Benefitted Property not included on an EMS Tax Assessment Roll approved by the adoption of the Final Rate Resolution or a prior year's Annual Rate Resolution, the adoption of the succeeding Annual Rate Resolution shall be the final adjudication of the issues presented as to such Benefitted Property (including, but not limited to, the determination of benefit and fair apportionment to the Benefitted Property, the method of apportionment, the rate of the tax assessment, the establishment or increase of a Maximum Tax Assessment Rate, the EMS Tax Assessment Roll, and the levy and lien of the EMS Tax Assessment), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of the Board action on the Annual Rate Resolution. Nothing contained herein shall be construed or interpreted to affect the finality of any EMS Tax Assessment not challenged within the required 20-day period for those EMS Tax Assessment previously levied against Benefitted Property by the inclusion of the Benefitted Property on an EMS Tax Assessment Roll approved in the Final Rate Resolution or any subsequent Annual Rate Resolution.

(H) The EMS Tax Assessment Roll, as approved by the Annual Rate Resolution, shall be delivered to the Tax Collector as required by the Uniform Assessment Collection Act, or if an alternative method is used to collect the EMS Tax Assessment, such other official as the Board by resolution shall designate. If the EMS Tax Assessment against any property shall be sustained, reduced, or abated by the court, an adjustment shall be made on the EMS Tax Assessment Roll.

SECTION 2.09. LIEN OF EMS TAX ASSESSMENT. Upon the adoption of the EMS Tax Assessment Roll, all EMS Tax Assessments shall constitute a lien against Benefitted 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. The lien for an EMS Tax Assessment shall be deemed perfected upon the Board's adoption of the Final Rate Resolution or the Annual Rate Resolution, whichever is applicable. The lien for an EMS Tax Assessment collected under the Uniform Assessment Collection Act shall attach to the property included on the EMS Tax Assessment Roll as of the prior January 1, the lien date for ad valorem taxes levied under the Tax Roll. The lien for an EMS Tax Assessment collected under any alternative method of collection provided in Section 3.02 shall be deemed perfected upon the Board's adoption of the Final Rate Resolution or the Annual Rate Resolution, whichever is applicable, and shall attach to the property on such date of adoption.

SECTION 2.10. REVISIONS TO EMS TAX ASSESSMENT. If any EMS Tax Assessment made under the provisions of this Ordinance is either in whole or in part annulled, vacated, or set aside by the judgment of any court, or if the Board is satisfied that any such EMS Tax Assessment is so irregular or defective that the same cannot be enforced or collected, or if the Board has failed to include or omitted any property on the EMS Tax Assessment Roll which property should have been so included, the Board may take all necessary steps to levy a new EMS Tax Assessment against any property benefited by the Emergency Medical Services Cost, following as nearly as may be

practicable, the provisions of this Ordinance and in case such second EMS Tax Assessment is annulled, vacated, or set aside, the Board may obtain and levy other EMS Tax Assessment until a valid EMS Tax Assessment is levied.

SECTION 2.11. PROCEDURAL IRREGULARITIES. Any informality or irregularity in the proceedings in connection with the levy of any EMS Tax Assessment under the provisions of this Ordinance shall not affect the validity of the same after the approval thereof, and any EMS Tax Assessment as finally approved shall be competent and sufficient evidence that such EMS Tax Assessment was duly levied, that the EMS Tax Assessment was duly made and adopted, and that all other proceedings adequate to such EMS Tax Assessment were duly had, taken, and performed as required by this Ordinance; and no variance from the directions hereunder shall be held material unless it be clearly shown that the party objecting was materially injured thereby. Notwithstanding the provisions of this Section, any party objecting to an EMS Tax Assessment imposed pursuant to this Ordinance must file an objection with a court of competent jurisdiction within the time periods prescribed herein.

SECTION 2.12. CORRECTION OF ERRORS AND OMISSIONS.

(A) No act of error or omission on the part of the Property Appraiser, Tax Collector, County Administrator, Board, Clerk or their deputies or employees, shall operate to release or discharge any obligation for payment of an EMS Tax Assessment levied by the Board under the provision of this Ordinance.

(B) When it shall appear that any EMS Tax Assessment should have been levied under this Ordinance against a parcel of property benefited by the provision of emergency

medical services, facilities, and programs, but that such property was omitted from the EMS Tax Assessment Roll or was not listed on the Assessment Roll as an individual parcel of property as of the effective date of the EMS Tax Assessment Roll approved by the Annual Rate Resolution for any upcoming Fiscal Year, the Board may, upon the provision of appropriate notice as set forth in this Ordinance, levy the applicable EMS Tax Assessment for the Fiscal Year in which such error or omission is discovered, in addition to the applicable EMS Tax Assessment due for the prior two Fiscal Years. The EMS Tax Assessment shall constitute a lien against Benefitted Property equal in rank and dignity with the liens of all state, county, district, or municipal taxes and special assessments, and superior in rank and dignity to all other prior liens, mortgages, titles, and claims in and to or against the real property involved, shall be collected as provided in Article III hereof, and shall be deemed perfected on the date of adoption of the resolution levying the omitted, delinquent, or corrected taxes.

(C) The County Administrator shall have the authority at any time, upon his or her own initiative or in response to a timely filed petition from the Owner of any property subject to an EMS Tax Assessment, to reclassify property based upon presentation of competent and substantial evidence and correct any error in applying the EMS Tax Assessment apportionment method to any particular parcel of property not otherwise requiring the provision of notice pursuant to the Uniform Assessment Collection Act. Any such correction shall be considered valid ab initio and shall in no way affect the enforcement of the EMS Tax Assessment levied under the provisions of this Ordinance. Any such correction which increases an EMS Tax Assessment or imposes an EMS Tax Assessment

on omitted property shall first require notice to the affected owner in the manner described in Section 2.05 hereof, as applicable, providing the date, time and place that the Board will consider confirming the correction and offering the owner an opportunity to be heard. All requests from affected property owners for any such changes, modifications or corrections shall be referred to, and processed by, the County Administrator and not the Property Appraiser or Tax Collector.

(D) After the EMS Tax Assessment Roll has been delivered to the Tax Collector in accordance with the Uniform Assessment Collection Act, any changes, modifications, or corrections thereto shall be made in accordance with the procedures applicable to correcting errors and insolvencies on the Tax Roll upon timely written request and direction of the County Administrator.

SECTION 2.13. INTERIM TAX ASSESSMENTS.

(A) An interim EMS Tax Assessment may be levied against all property for which a Certificate of Occupancy is issued after the adoption of the Annual Rate Resolution.

(B) The amount of the interim EMS Tax Assessment shall be calculated upon a monthly rate, which shall be one-twelfth of the annual rate for such property computed in accordance with the Annual Rate Resolution for the Fiscal Year for which the interim EMS Tax Assessment is being levied. Such monthly rate shall be levied for each full calendar month remaining in the Fiscal Year. In addition to the monthly rate, the interim EMS Tax Assessment shall also include an estimate of the subsequent Fiscal Year's EMS Tax Assessment.

(C) No Certificate of Occupancy shall be issued until full payment of the interim EMS Tax Assessment is received by the County. Issuance of the Certificate of Occupancy by mistake or inadvertence without the payment in full of the interim EMS Tax Assessment shall not relieve the Owner of such property of the obligation of full payment.

(D) Any interim EMS Tax Assessment not collected prior to the issuance of the Certificate of Occupancy may be collected pursuant to the Uniform Assessment Collection Act as provided in Section 3.01 of this Ordinance, or by any other method authorized by law. Any interim EMS Tax Assessment shall be deemed due and payable on the date the Certificate of Occupancy was issued and shall constitute a lien against such property as of that date. Said lien shall be equal in rank and dignity with the liens of all state, county, district or municipal taxes and special assessments, and superior in rank and dignity to all other liens, encumbrances, titles and claims in and to or against the real property involved and shall be deemed perfected upon the issuance of the Certificate of Occupancy.

SECTION 2.14. AUTHORIZATION FOR EXEMPTIONS AND HARDSHIP ASSISTANCE.

(A) The Board, in its sole discretion, shall determine whether to provide exemptions from payment of an EMS Tax Assessment for Government Property or other property whose use is wholly or partially exempt from ad valorem taxation under Florida law.

(B) The Board, in its sole discretion, shall determine whether to provide a program of hardship assistance to County residents who are living below or close to the poverty level and are at risk of losing title to their homes as a result of the imposition of an

EMS Tax Assessment.

(C) The Board shall designate the funds available to provide any exemptions or hardship assistance. The provision of an exemption or hardship assistance in any one year shall in no way establish a right or entitlement to such exemption or assistance in any subsequent year and the provision of funds in any year may be limited to the extent funds are available and appropriated by the Board. Any funds designated for exemptions or hardship assistance shall be paid by the County from funds other than those generated by the EMS Tax Assessment.

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

ARTICLE III

COLLECTION AND USE OF EMS TAX ASSESSMENT

SECTION 3.01. METHOD OF COLLECTION.

(A) Unless otherwise directed by the Board, the EMS Tax Assessment authorized shall pursuant to the Uniform Assessment Collection Act, and the County shall comply with all applicable provisions of the Uniform Assessment Collection Act. Any hearing or notice required by this Ordinance may be combined with any other hearing or notice required by the Uniform Assessment Collection Act or other provision of law.

(B) The amount of an EMS Tax Assessment to be collected using the Uniform Assessment Collection Act for any specific parcel of Benefitted Property may include an amount equivalent to the payment delinquency, delinquency fees and recording costs for a prior year's assessment for a comparable service, facility, program, (1) the collection method used in connection with the prior year's assessment did not employ the use of the Uniform Assessment Collection Act, (2) notice is provided to the Owner, and (3) any lien on the affected parcel for the prior year's assessment is supplanted and transferred to such EMS Tax Assessment upon certification of a non-ad valorem roll to the Tax Collector by the County.

SECTION 3.02. ALTERNATIVE METHOD OF COLLECTION. In lieu of using the Uniform Assessment Collection Act, the Board may elect to collect the EMS Tax Assessments by any other method which is authorized by law or under the alternative collection method provided by this Section:

(A) The Board shall provide EMS Tax Assessment bills by first class mail to the Owner of each affected parcel of property, other than Government Property. The bill or accompanying explanatory material shall include (1) a brief explanation of the EMS Tax Assessment, (2) a description of the unit of measurement used to determine the amount of the EMS Tax Assessment, (3) the number of units contained within the parcel, (4) the total amount of the EMS Tax Assessment levied against the parcel for the appropriate period, (5) the location at which payment will be accepted, (6) the date on which the EMS Tax Assessment is due, and (7) a statement that the EMS Tax Assessment constitutes a lien against Assessed Property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments.

(B) A general notice of the lien resulting from the levy of the EMS Tax Assessments shall be recorded in the Official Records of the County. Nothing herein shall be construed to require that individual liens or releases be filed in the Official Records.

(C) The Board shall have the right to foreclose and collect all delinquent EMS Tax Assessments in the manner provided by law for the foreclosure of mortgages on real property or appoint or retain an agent to institute such foreclosure and collection proceedings. An EMS Tax Assessment shall become delinquent if it is not paid within 30 days from the date any installment is due. The Board or its agent shall notify any property owner who is delinquent in payment of his or her EMS Tax Assessment within 60 days from the date such assessment was due. Such notice shall state in effect that the Board or its agent will either (1) initiate a foreclosure action or suit in equity and cause the foreclosure of such property subject to a delinquent EMS Tax Assessment in a method

now or hereafter provided by law for foreclosure of mortgages on real property, or (2) cause an amount equivalent to the delinquent EMS Tax Assessment, not previously subject to collection using the uniform method under the Uniform Assessment Collection Act, to be collected on the tax bill for a subsequent year.

(D) All costs, fees and expenses, including reasonable attorney fees and title search expenses, related to any foreclosure action as described herein shall be included in any judgment or decree rendered therein. At the sale pursuant to decree in any such action, the County may be the purchaser to the same extent as any Person. The Board or its agent may join in one foreclosure action the collection of EMS Tax Assessments against any or all property assessed in accordance with the provisions hereof. All delinquent Owners whose property is foreclosed shall be liable for an apportioned amount of reasonable costs and expenses incurred by the Board and its agents, including reasonable attorney fees, in collection of such delinquent EMS Tax Assessments and any other costs incurred by the Board as a result of such delinquent EMS Tax Assessments and the same shall be collectible as a part of or in addition to, the costs of the action.

(E) In lieu of foreclosure, any delinquent EMS Tax Assessment and the costs, fees and expenses attributable thereto, may be collected pursuant to the Uniform Assessment Collection Act; provided however, that (1) notice is provided to the Owner in the manner required by the Uniform Assessment Collection Act and this Ordinance, and (2) any existing lien of record on the affected parcel for the delinquent EMS Tax Assessment is supplanted by the lien resulting from certification of the Assessment Roll to the Tax Collector.

(F) Notwithstanding the Board's use of an alternative method of collection, the County Administrator shall have the same power and authority to correct errors and omissions as provided to him or other County officials in Section 2.12 hereof.

(G) Any Board action required in the collection of EMS Tax Assessments may be by resolution.

SECTION 3.03. GOVERNMENT PROPERTY.

(A) In the event EMS Tax Assessment are levied against Government Property, the Board shall provide EMS Tax Assessment bills by first class mail to the Owner of each affected parcel of Government Property. The bill or accompanying explanatory material shall include (1) a brief explanation of the EMS Tax Assessment, (2) a description of the unit of measurement used to determine the amount of the EMS Tax Assessment, (3) the number of units contained within the parcel, (4) the total amount of the parcel's EMS Tax Assessment for the appropriate period, (5) the location at which payment will be accepted, and (6) the date on which the EMS Tax Assessment is due.

(B) EMS Tax Assessment levied against Government Property shall be due on the same date as all other EMS Tax Assessment and, if applicable, shall be subject to the same discounts for early payment.

(C) An EMS Tax Assessment shall become delinquent if it is not paid within 30 days from the date any installment is due. The Board shall notify the Owner of any Government Property that is delinquent in payment of its EMS Tax Assessment within 60 days from the date such tax was due. Such notice shall state that the Board will initiate a mandamus or other appropriate judicial action to compel payment.

(D) All costs, fees and expenses, including reasonable attorney fees and title search expenses, related to any mandamus or other action as described herein shall be included in any judgment or decree rendered therein. All delinquent Owners of Government Property against which a mandamus or other appropriate action is filed shall be liable for an apportioned amount of reasonable costs and expenses incurred by the County, including reasonable attorney fees, in collection of such delinquent EMS Tax Assessment and any other costs incurred by the Board as a result of such delinquent EMS Tax Assessment and the same shall be collectible as a part of or in addition to, the costs of the action.

(E) As an alternative to the foregoing, an EMS Tax Assessment levied against Government Property may be collected as a surcharge on a utility bill provided to such Government Property in periodic installments with a remedy of a mandamus action in the event of non-payment. The Board may contract for such billing services with any utility, whether or not such utility is owned by the County.

ARTICLE IV

GENERAL PROVISIONS

SECTION 4.01. APPLICABILITY. This Ordinance and the Board's authority to levy a tax pursuant hereto shall be applicable throughout the County.

SECTION 4.02. ALTERNATIVE METHOD.

(A) This Ordinance shall be deemed to provide an additional and alternative method for the doing of the things authorized hereby and shall be regarded as supplemental and additional to powers conferred by other laws, and shall not be regarded as in derogation of any powers now existing or which may hereafter come into existence. This Ordinance, being necessary for the welfare of the inhabitants of the County, shall be liberally construed to effect the purposes hereof.

(B) Nothing herein shall preclude the Board from directing and authorizing, by resolution, the combination with each other of (1) any supplemental or additional notice deemed proper, necessary, or convenient by the County, (2) any notice required by this Ordinance, or (3) any notice required by law, including the Uniform Assessment Collection Act.

SECTION 4.03. SEVERABILITY. The provisions of this Ordinance are severable; and if any section, subsection, sentence, clause or provision is held invalid by any court of competent jurisdiction, the remaining provisions of this Ordinance shall not be affected thereby.

SECTION 4.04. CONFLICTS. All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 4.05. CODIFICATION. It is the intention of the Board, and it is hereby ordained that the provisions of this Ordinance shall become and be made a part of the Code of the DeSoto County; that the sections of this Ordinance may be renumbered or relettered to accomplish such intentions; and that the word "Ordinance" shall be changed to "Section" or other appropriate word.

SECTION 4.06. EFFECTIVE DATE. The Clerk shall file a certified copy of this Ordinance with the Department of State within ten days of its adoption. This Ordinance shall take effect immediately upon its filing with the Department of State.

DULY ENACTED this 8th day of July, 2025.

**BOARD OF COUNTY COMMISSIONERS
OF DESOTO COUNTY, FLORIDA**

(SEAL)

By: _____
Chair

ATTEST:

By: _____
County Administrator, as Clerk to the Board

Approved for Form and Correctness:

By: _____
County Attorney