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**DESOTO COUNTY, FLORIDA**

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**AMENDED AND RESTATED  
EMS TAX ASSESSMENT FINAL RATE RESOLUTION  
RESOLUTION NO. 2025-\_\_\_\_**

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**ADOPTED SEPTEMBER 8, 2025**

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RESOLUTION NO. 2025-\_\_\_\_\_

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF DESOTO COUNTY, FLORIDA, RELATING TO THE PROVISION OF EMERGENCY MEDICAL SERVICES, FACILITIES, AND PROGRAMS WITHIN DESOTO COUNTY, FLORIDA; AMENDING AND RESTATING THE FINAL RATE RESOLUTION; PROVIDING AUTHORITY; PROVIDING DEFINITIONS AND INTERPRETATION; CONFIRMING THE AMENDED AND RESTATED INITIAL RATE RESOLUTION; LEVYING EMS TAX ASSESSMENTS AGAINST BENEFITTED PROPERTY LOCATED WITHIN DESOTO COUNTY PURSUANT TO SECTION 125.271, FLORIDA STATUTES, TO FUND THE PROVISION OF EMERGENCY MEDICAL SERVICES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025; APPROVING THE EMS TAX ASSESSMENT ROLL AND PROVIDING FOR COLLECTION; PROVIDING FOR EFFECT; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Board of County Commissioners of DeSoto County, Florida, has enacted the EMS Tax Assessment Master Ordinance No. 2025-008, (the "Ordinance"), which authorizes the County to levy an EMS Tax Assessment pursuant to section 125.271, Florida Statutes, for the provision of emergency medical services, facilities, and programs to Benefitted Property located within the County;

**WHEREAS**, the levy of an EMS Tax Assessment for emergency medical services, facilities, and programs each fiscal year in a manner that apportions the costs among Benefitted Property in proportion to the benefits received by said property is an equitable and efficient method of allocating and apportioning Emergency Medical Services Cost and in conformance with section 125.271, Florida Statutes;

**WHEREAS**, the Board recently examined its existing EMS Tax Assessment program and revised said program to reflect the current costs and practices for delivering

emergency medical services to properties within the unincorporated area of DeSoto County; and

**WHEREAS**, the Board desires to continue to levy an EMS Tax Assessment against Benefitted Property within the County for emergency medical services using the procedures provided by the Ordinance, including the tax bill collection method for the Fiscal Year beginning on October 1, 2025;

**WHEREAS**, on July 8, 2025, the Board adopted Resolution No. 2025-058 (the "Amended and Restated Initial Rate Resolution");

**WHEREAS**, the Amended and Restated Initial Rate Resolution contains and references a brief and general description of the emergency medical services, facilities, and programs to be provided to Benefitted Property; describes the method of apportioning the Emergency Medical Services Cost to compute the EMS Tax Assessment for emergency medical services, facilities, and programs against Benefitted Property; estimates the rates of the tax assessment; and directs the updating and preparation of the EMS Tax Assessment Roll and provision of the notice required by the Ordinance;

**WHEREAS**, in order to levy an EMS Tax Assessment for the Fiscal Year beginning October 1, 2025, the Ordinance requires the Board to adopt a Final Rate Resolution which establishes the rates of the tax assessment and approves the EMS Tax Assessment Roll for the upcoming Fiscal Year, with such amendments as the Board deems appropriate, after hearing comments and objections of all interested parties;

**WHEREAS**, the EMS Tax Assessment Roll has heretofore been made available for inspection by the public, as required by the Ordinance;

**WHEREAS**, notice of a public hearing has been published and mailed, as required by the terms of the Ordinance, which provides notice to all interested persons of an

opportunity to be heard; an affidavit regarding the form of notice mailed being attached hereto as Appendix A and the proof of publication being attached hereto as Appendix B;

**WHEREAS**, a public hearing was held on September 8, 2025, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF DESOTO COUNTY, FLORIDA:**

**SECTION 1. AUTHORITY.** This resolution is adopted pursuant to the Ordinance; the Amended and Restated Initial Rate Resolution; Article VIII, Section 1 of the Florida Constitution; sections 125.01, 125.66, and 125.271, Florida Statutes; and other applicable provisions of law.

**SECTION 2. DEFINITIONS AND INTERPRETATION.**

(A) This resolution constitutes the Amended and Restated Final Rate Resolution and serves as the Annual Rate Resolution as defined in the Ordinance. Additionally, because the County has updated its program components for the Fiscal Year beginning October 1, 2025, this Resolution shall also amend and restate the Final Rate Resolution in its entirety.

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

(C) All capitalized terms in this Resolution shall have the meanings defined in the Ordinance and the Amended and Restated Initial Rate Resolution.

### **SECTION 3. LEVY OF THE EMS TAX ASSESSMENTS.**

(A) The parcels of Benefitted Property included in the EMS Tax Assessment Roll, which is hereby approved, are hereby found to be benefitted by the provision of the emergency medical services, facilities, and programs described or referenced in the Amended and Restated Initial Rate Resolution in the amount of the EMS Tax Assessment rates approved herein and set forth in the EMS Tax Assessment Roll, a copy of which was present or available for inspection at the above referenced public hearing by electronic media and is incorporated herein by reference. Additionally, the EMS Tax Assessment Assessment Roll, as approved, includes those Tax Parcels of Benefitted Property that cannot be set forth in that EMS Tax Assessment Roll due to the provisions of Section 119.071(4), Florida Statutes, concerning exempt “home addresses.”

(B) It is hereby ascertained, determined and declared that each parcel of Benefitted Property within the unincorporated area of the County will be benefitted by the County's provision of emergency medical services, facilities, and programs in an amount not less than the EMS Tax Assessment for such parcel, computed in the manner set forth in the Amended and Restated Initial Rate Resolution and levied in proportion to the benefits received by said parcel.

(C) Adoption of this Amended and Restated Final Rate Resolution constitutes a legislative determination that all parcels charged derive a benefit in a manner consistent with the legislative declarations, determinations and findings as set forth in the Ordinance and the Amended and Restated Initial Rate Resolution from the emergency medical services, facilities, and programs to be provided and a legislative determination that the

EMS Tax Assessments are fairly and reasonably apportioned among the properties that receive the benefit in a manner that charges the parcel in proportion to the benefits it receives, as set forth in the Amended and Restated Initial Rate Resolution.

(D) The method for computing the EMS Tax Assessments described and referenced in the Amended and Restated Initial Rate Resolution is hereby approved. The Cost Apportionment, Cost Factor, and Parcel Apportionment methodologies described and adopted in Sections 6, 7, and 8 of the Amended and Restated Initial Rate Resolution are hereby approved.

(E) For the Fiscal Year beginning October 1, 2025, the estimated Emergency Medical Services Cost to be levied and apportioned among Benefitted Property is \$1,383,636.00. The EMS Tax Assessments to be levied and apportioned among Benefitted Property pursuant to the apportionment methodology in the Amended and Restated Initial Rate Resolution to generate the Emergency Medical Services Cost for the Fiscal Year commencing October 1, 2025, are hereby established as follows:

<b>Residential Property Use Category</b>	<b>Rate Per Dwelling Unit</b>
Residential	\$115.00
<b>Non-Residential Property Use Categories</b>	<b>Rate Per EBU</b>
Commercial/Institutional	\$33.00
Industrial Warehouse	\$1.25
<b>Transient Occupancy Property Use Category</b>	<b>Rate Per Unit</b>
Transient Occupancy	\$3.12

(F) As authorized by the Ordinance, the estimated Maximum EMS Tax Assessment rates that can, but are not required to, be levied and apportioned among Benefitted Property in future fiscal years without additional notice to Tax Parcel Owners as required by the Ordinance are hereby established as follows:

<b>Residential Property Use Category</b>	<b>Rate Per Dwelling Unit</b>
Residential	\$218.00
<b>Non-Residential Property Use Categories</b>	<b>Rate Per EBU</b>
Commercial/Institutional	\$62.00
Industrial Warehouse	\$2.00
<b>Transient Occupancy Property Use Category</b>	<b>Rate Per Unit</b>
Transient Occupancy	\$6.00

(G) The above rates for the EMS Tax Assessment are hereby approved. EMS Tax Assessments for emergency medical services, facilities, and programs in the amounts set forth in the EMS Tax Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Benefitted Property included in such EMS Tax Assessment Roll for the Fiscal Year beginning October 1, 2025.

(H) The following exemptions are approved for the EMS Tax Assessment program:

(1) No EMS Tax Assessment shall be imposed upon a Tax Parcel of Government Property; however, Government Leaseholds and Government Property that is owned by federal mortgage entities, such as the VA and HUD, shall not be exempted from the EMS Tax Assessment; and

(2) No EMS Tax Assessment shall be imposed against any Buildings of Non-Residential Property located on a Tax Parcel that is classified as agricultural land pursuant to Section 193.461, Florida Statutes.

(3) No EMS Tax Assessment shall be imposed against any Buildings assigned an Exemption Code of 2, 9, 15, 20, 24, 37, 39, 75, 98, or 99.

(I) Any shortfall in the expected EMS Tax Assessment proceeds due to any reduction 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 this 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.

(J) As authorized in Section 2.13 of the Ordinance, interim EMS Tax Assessments are also levied and imposed against all property for which a Certificate of Occupancy is issued after adoption of this Amended and Restated Final Rate Resolution based upon the rates of assessment approved herein.

(K) As provided in Section 2.09 of the Ordinance, EMS Tax Assessments shall constitute a lien upon the Benefitted Property so assessed equal in rank and dignity with the liens of all state, county, district or municipal taxes and non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until paid.

#### **SECTION 4. COLLECTION OF TAX ASSESSMENTS.**

(A) The EMS Tax Assessments shall be collected pursuant to the Uniform Assessment Collection Act, as provided in Section 3.01 of the Ordinance.

(B) The EMS Tax Assessment Roll, as herein approved, together with the correction of any errors or omissions as provided for in the Ordinance, shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance; provided, however, that any EMS Tax Assessment imposed against

Government Leaseholds that are not included on the tax bill shall be collected pursuant to the procedure provided in Section 3.02 of the Ordinance. The County Administrator is hereby directed to send the separate bills required by Section 3.02 of the Ordinance no later than November 1, 2025, and said bills shall offer the same discounts for early payment as afforded for EMS Tax Assessments that are collected pursuant to the Uniform Assessment Collection Act.

(C) If required, the Property Appraiser and Tax Collector shall apply the EMS Tax Assessment rates approved herein to any Tax Parcels of Assessed Property with exempt “home addresses” pursuant to Section 119.071(4), Florida Statutes.

(D) The EMS Tax Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to EMS Tax Assessment Roll in substantially the form attached hereto as Appendix C.

**SECTION 5. CONFIRMATION OF AMENDED AND RESTATED INITIAL RATE RESOLUTION.** The Amended and Restated Initial Rate Resolution is hereby confirmed.

**SECTION 6. EFFECT OF ADOPTION OF RESOLUTION.** The adoption of this Amended and Restated 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 rate of the tax assessment, the EMS Tax Assessment Roll and the levy and lien of the EMS Tax Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of this Amended and Restated Final Rate Resolution.

**SECTION 7. SEVERABILITY.** If any clause, section or other part of this resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way affecting

the validity of the other provisions of this resolution.

**SECTION 8. EFFECTIVE DATE.** This Amended and Restated Final Rate Resolution shall take effect immediately upon its passage and adoption.

**PASSED, ADOPTED AND APPROVED** THIS 8<sup>th</sup> day of September, 2025.

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

(SEAL)

By: \_\_\_\_\_  
J.C. Deriso, Chairman

ATTEST:

By: \_\_\_\_\_  
Mandy Hines, County Administrator, as Clerk to the Board

Approved for Form and Correctness:

By: \_\_\_\_\_  
Valerie Vicente, County Attorney

**APPENDIX A**

**AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS**

## **AFFIDAVIT OF MAILING**

BEFORE ME, the undersigned authority, personally appeared Mandy Hines, who, after being duly sworn, deposes and says:

1. Mandy Hines, as County Administrator of DeSoto County, Florida ("County"), pursuant to the authority and direction received from the Board of County Commissioners, timely directed the preparation of the updated EMS Tax Assessment Roll and the preparation, mailing, and publication of notices in accordance with the EMS Tax Assessment Master Ordinance No. 2025-008 (the "Ordinance") and in conformance with the Amended and Restated Initial Rate Resolution No. 2025-058 (the "Initial Rate Resolution").

2. In accordance with the Ordinance, Ms. Hines caused the notices required by Section 2.05 of the Ordinance to be prepared in conformance with the Initial Assessment Resolution and sent to such affected property owners if required. Each notice included the following information: the purpose of the tax assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the tax assessment; the number of such units contained within each parcel; the total revenue the County expects to collect by the tax assessments; a statement that failure to pay the tax assessment could result in issuance of a tax certificate against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

3. On or before August 18, 2025, Ms. Hines directed the mailing of the above-referenced notices in accordance with Section 2.05 of the Ordinance and the Amended

and Restated Initial Rate Resolution by First Class Mail to each affected owner, at the addresses then shown on the real property assessment tax roll database maintained by the DeSoto County Property Appraiser for the purpose of the collection of ad valorem taxes.

FURTHER AFFIANT SAYETH NOT.

\_\_\_\_\_  
Mandy Hines, affiant

STATE OF FLORIDA  
COUNTY OF DESOTO

The foregoing Affidavit of Mailing was sworn to and subscribed before me, by means of ☐ physical presence or ☐ online notarization, this \_\_\_\_\_ day of \_\_\_\_\_, 2025 by Mandy Hines, County Administrator, DeSoto County, Florida. She is personally known to me or has produced \_\_\_\_\_ as identification and did take an oath.

\_\_\_\_\_  
Printed Name: \_\_\_\_\_  
Notary Public, State of Florida  
At Large  
My Commission Expires: \_\_\_\_\_  
Commission No.: \_\_\_\_\_

**APPENDIX B**

**PROOF OF PUBLICATION**

**APPENDIX C**

**FORM OF CERTIFICATE TO  
EMS TAX ASSESSMENT ROLL**



**CERTIFICATE  
TO  
EMS TAX ASSESSMENT ROLL**

I HEREBY CERTIFY that, I am the Chairman of the Board of County Commissioners, or authorized agent of DeSoto County, Florida (the "County"); as such I have satisfied myself that all property included or includable on the EMS Tax Assessment Roll for emergency medical services (the "EMS Tax Assessment Roll") for the County is properly charged so far as I have been able to ascertain; and that all required extensions on the above described roll to show the EMS tax assessments attributable to the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described EMS Tax Assessment Roll will be delivered to the Levy County Tax Collector by September 15, 2025.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Levy County Tax Collector and made part of the above-described EMS Tax Assessment Roll this \_\_\_\_\_ day of \_\_\_\_\_, 2025.

DESOTO COUNTY, FLORIDA

By: \_\_\_\_\_  
Chairman

**[to be delivered to Tax Collector prior to September 15]**