



UMATILLA CITY COUNCIL SPECIAL MEETING

September 11, 2025 at 6:00 PM

Council Chambers, 1 S. Central Avenue, Umatilla, Florida 32784

AGENDA

Please silence your electronic devices

PLEDGE OF ALLEGIANCE AND INVOCATION

CALL TO ORDER

ROLL CALL

AGENDA REVIEW

MINUTES REVIEW

PRESENTATIONS

PUBLIC COMMENT

At this point in the meeting, the Umatilla City Council will hear questions, comments and concerns from the public.

Please write your name and address on the paper provided at the podium. Zoning or code enforcement matters which may be coming before the Council at a later date should not be discussed until such time as they come before the Council in a public hearing. Comments, questions, and concerns from the public regarding items listed on this agenda shall be received at the time the Council addresses such items during this meeting. Public comments are generally limited to three minutes.

CONSENT AGENDA

1. Resolution No. 2025-31, Umatilla High School Homecoming Parade 2025

PUBLIC HEARING / ORDINANCES / RESOLUTIONS

2. Resolution No. 2025-19, Tentative Millage Rate for Fiscal Year 2025-2026
3. Resolution No. 2025-20, Tentative Budget for Fiscal Year 2025-2026
4. Resolution No. 2025-24, Final Assessment Resolution Amended and Restated

NEW BUSINESS

REPORTS

ADJOURNMENT

Individuals with disabilities needing assistance to participate in any of these proceedings should contact the City Clerk at least two (2) working days in advance of the meeting date and time at (352)669-3125. F.S. 286.0105 If a person decides to appeal any decision or recommendation made by Council with respect to any matter considered at this meeting, he will need record of the proceedings, and that for such purposes, he may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

Any invocation that may be offered before the official start of the Council meeting is and shall be the voluntary offering

of a private citizen to and for the benefit of the Council pursuant to Resolution 2014-43. The views and beliefs expressed by the invocation speaker have not been previously reviewed or approved by the Council and do not necessarily represent their individual religious beliefs, nor are the views or beliefs expressed intended to suggest allegiance to or preference for any particular religion, denomination, faith, creed, or belief by the Council or the City. No person in attendance at this meeting is or shall be required to participate in any invocation and such decision whether or not to participate will have no impact on his or her right to actively participate in the public meeting.

The City of Umatilla is an equal opportunity provider and employer.



CITY OF UMATILLA

AGENDA ITEM STAFF REPORT

DATE: September 8, 2025

MEETING DATE: September 11, 2025

SUBJECT: Resolution No. 2025-31, Umatilla High School Homecoming Parade 2025

BACKGROUND SUMMARY:

The Umatilla High School Student Council has requested closure of SR 19 from 5:30 p.m. to 7:00 p.m. on October 6, 2025, for the purpose of holding the Annual UHS Homecoming Parade;

The FDOT road closure application requires a Resolution and Minutes from the meeting in which the City Council considers and approves such road closure.

RECOMMENDATIONS:

Approval of Resolution No. 2025-31, Umatilla High School Homecoming Parade 2025

FISCAL IMPACTS:

N/A

ATTACHMENTS:

1. Attachment 1 Umatilla High School Letter
 2. Attachment 2 Umatilla High School Parade Route 2025
 3. Attachment 3 Umatilla High School Parade Detour Route 2025
 4. Attachment 4 City of Umatilla Police Chief letter
 5. Resolution No. 2025-31 Umatilla High School Homecoming Parade 2025
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Umatilla High School

320 North Trowell Ave., Umatilla, FL 32784 * 352-669-3131 * Main Fax (352) 669-6606
Guidance Fax (352) 669-4091 * Athletic Fax (352) 5481

September 5, 2025

FDOT One Stop Permitting

Permits Coordinator
Leesburg Operations
1405 Thomas Avenue
Leesburg, FL 34748

Umatilla High School Homecoming Parade
Monday, October 6th
Request for Road Closure 5:30 p.m. –7:00 p.m.
SR 19 Northbound lane from Golden Gem Drive to Bulldog Lane

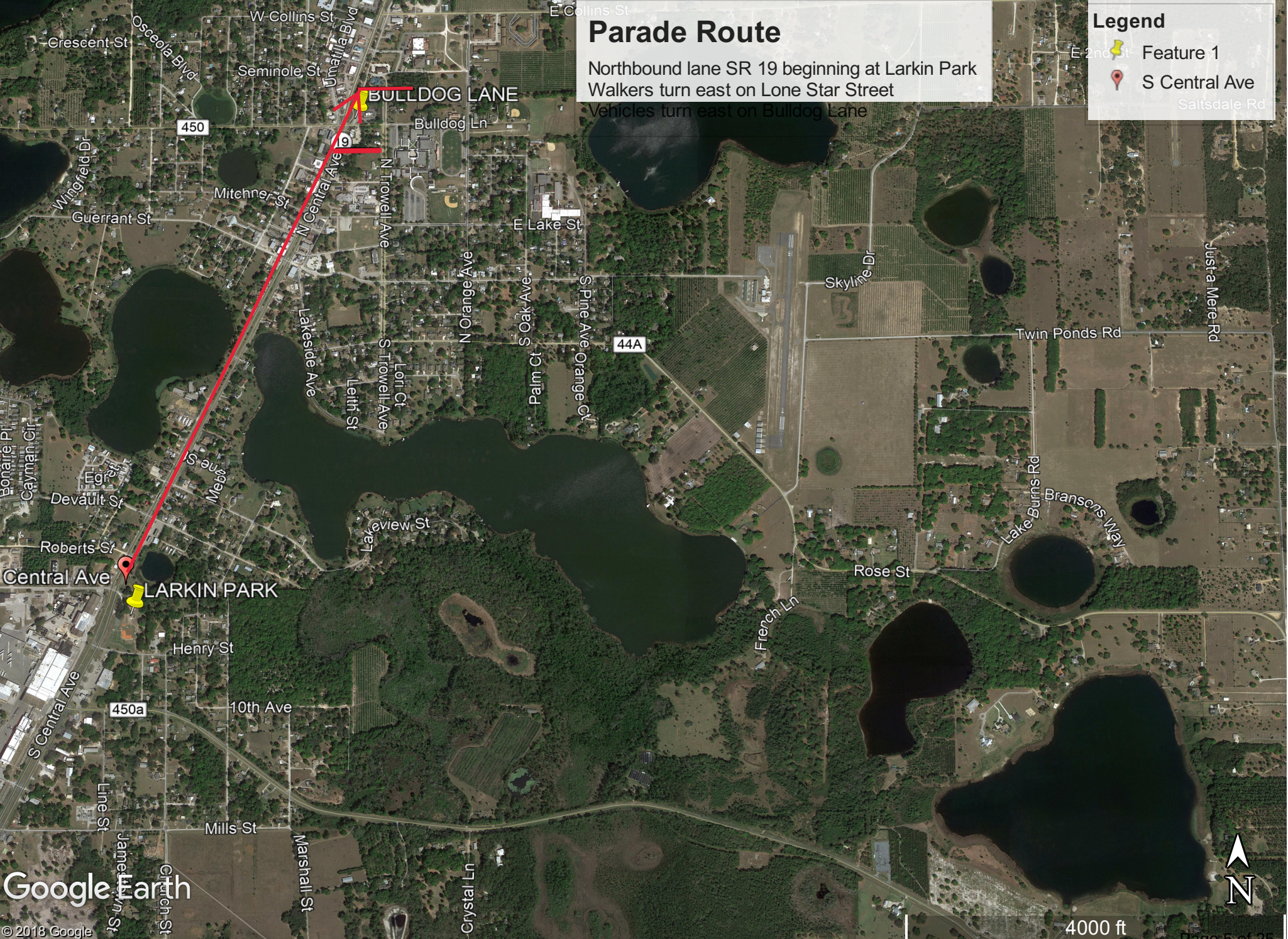
Dear Sir:

The City of Umatilla is submitting an application for road closure for the above-referenced event.

As the Events Coordinator with Umatilla High School, I confirm that the permit request from the City of Umatilla is accurate and approved.

Thank you,

Rebekah Feely
feelyr@lake.k12.fl.us

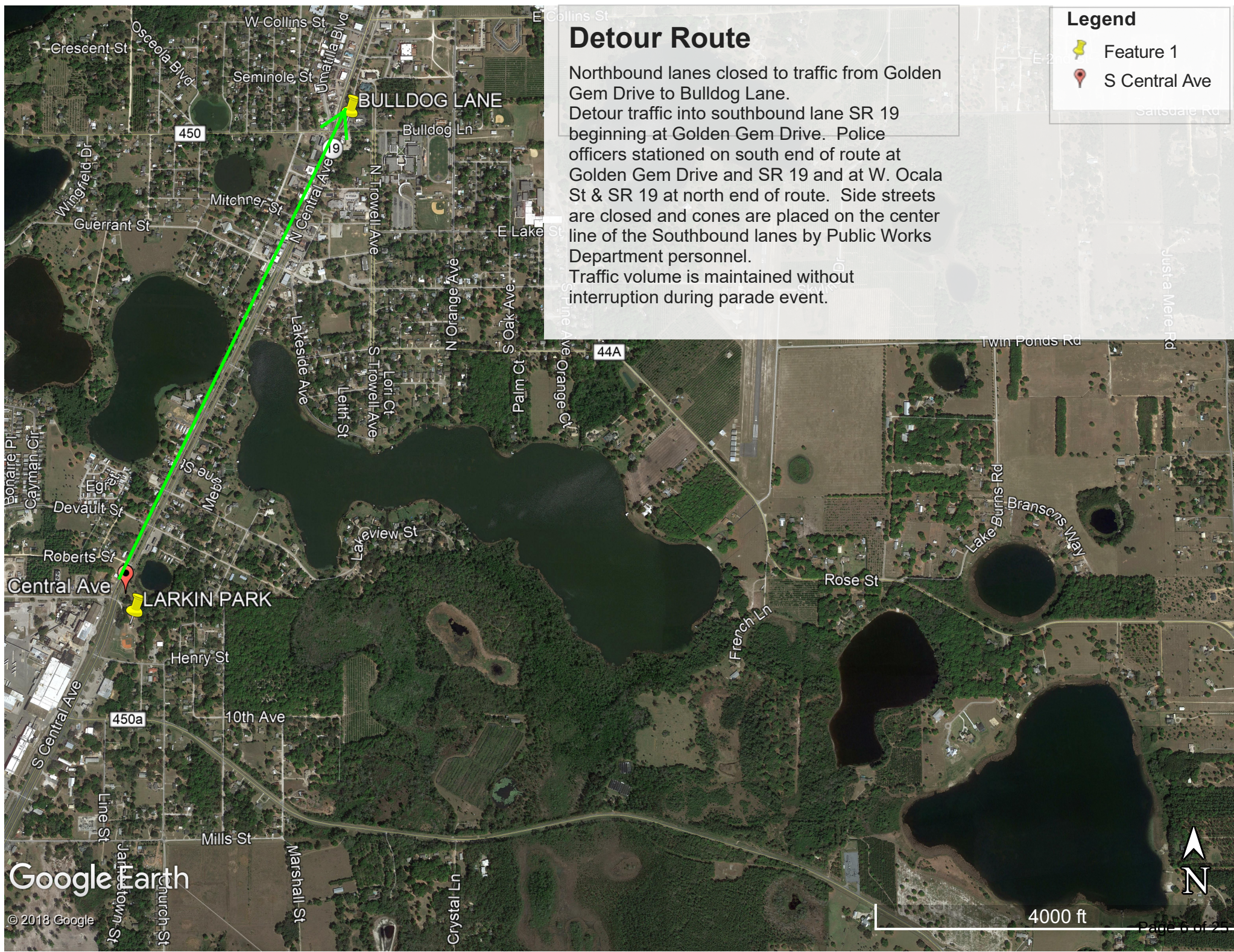


Parade Route

Northbound lane SR 19 beginning at Larkin Park
Walkers turn east on Lone Star Street
Vehicles turn east on Bulldog Lane

Legend

- Feature 1
- S Central Ave



ATTACHMENT 4



City of Umatilla

"NATURE'S HOMETOWN"

September 5, 2025

FDOT One Stop Permitting
Permits Coordinator
Leesburg Operations
1405 Thomas Ave
Leesburg, FL 34748

Re: Umatilla High School Homecoming Parade

Monday October 6, 2025
Request for Road Closure 5:30 p.m. - 7:00 p.m.
SR 19 North bound lane from Golden Gem Drive to Bulldog Lane

Please accept this submission from the City of Umatilla for road closure of State Road 19 for the above-referenced event on October 6, 2025.

As the Umatilla Chief of Police, I confirm that the information contained in permit application from the City of Umatilla is accurate and has my approval.

Thank you,

A handwritten signature in blue ink, appearing to read 'David Seeley', with a long, sweeping underline.

David Seeley
Chief of Police
City of Umatilla

Resolution 2025-31

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF UMATILLA, FLORIDA, SUBMITTING A REQUEST TO THE FLORIDA DEPARTMENT OF TRANSPORTATION FOR THE TEMPORARY CLOSURE OF THE TWO NORTH BOUND LANES OF STATE ROAD 19 ON OCTOBER 6, 2025; PROVIDING FOR A SAVINGS CLAUSE AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Umatilla encourages students of our community to become active participants in events that encourage teamwork and positive values, and

WHEREAS, the Umatilla High School Student Council has requested closure of SR 19 from 5:30 p.m. to 7:00 p.m. on October 6, 2025 for the purpose of holding the Annual UHS Homecoming Parade;

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Umatilla, Florida that a request for temporary closure of State Road 19 be forwarded along with a certified copy of this Resolution to the Florida Department of Transportation to complete the temporary closure application process. Be it further resolved that City of Umatilla Mayor Christopher R. Creech be hereby authorized and directed to execute the request for temporary closure.

SAVINGS CLAUSE: If any section, sentence, clause, phrase, or word of this Resolution is for any reason held, or declared to be, unconstitutional, inoperative or void, such holding or invalidity shall not affect the remaining portions of this Resolution without such unconstitutional, invalid, or inoperative part therein; and the remainder of this Resolution, after the exclusion of such part or parts shall be deemed and held to be valid as if such parts had not been included herein; or if this Resolution or any provisions thereof shall be held inapplicable to any person, groups of persons, property, kind of property, circumstances, or set of circumstances, such holding shall not affect the applicability thereof to any other person, property or circumstances.

EFFECTIVE DATE: This Resolution shall take effect immediately upon its adoption by the City Council of the City of Umatilla, Lake County, Florida, this 11th day of September, 2025.

Christopher R. Creech, MAYOR

Jessica Burnham, CMC, FCRM
City Clerk

Kevin Stone
City Attorney



CITY OF UMATILLA AGENDA ITEM STAFF REPORT

DATE: July 28, 2025

MEETING DATE: September 11, 2025

SUBJECT: Resolution No. 2025-19, Tentative Millage Rate for Fiscal Year 2025-2026

BACKGROUND SUMMARY:

The City of Umatilla's Proposed Millage for Fiscal Year 2025-2026 was set at 7.2377 during the meeting held on July 15, 2025. Under Florida Statute, if a local government does not adopt the roll-back rate, the government is required to advertise a Notice of Proposed Tax Increase. Since the City's proposed millage rate is equal to the roll-back rate, only a Notice of Budget Hearing is required to be advertised.

The roll-back rate calculates taxable property values which generate the same revenue as in the previous year. The roll-back rate this year is 7.2377.

The TRIM notices mailed to property owners reflected both the millage rate of 7.2377 and the proposed Fire Assessment.

RECOMMENDATIONS:

Approval of Resolution No. 2025-19, Tentative Millage Rate for Fiscal Year 2025-2026

FISCAL IMPACTS:

\$2,295,322 in ad valorem revenue

ATTACHMENTS:

1. Resolution No. 2025-19 Tentative Millage FY 2025-2026
-

RESOLUTION 2025 – 19

A RESOLUTION OF THE CITY OF UMATILLA, LAKE COUNTY, FLORIDA, ADOPTING THE TENTATIVE AD VALOREM MILLAGE RATE FOR THE CITY OF UMATILLA FOR FISCAL YEAR 2025-2026, PROVIDING FOR COLLECTION OF TAXES, PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, a portion of the revenue for the City’s Fiscal Year beginning October 1, 2025 and ending September 30, 2026 must be raised from the levy of an ad valorem tax on each dollar of taxable property in the City of Umatilla, Florida; and,

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within Lake County has been certified by the Lake County Property Appraiser to the City of Umatilla as \$317,134,147.

NOW, THEREFORE BE IT RESOLVED by the City Council of the City of Umatilla of Lake County, Florida, that:

1. The Fiscal Year 2025-2026 tentative operating millage for the City of Umatilla is 7.2377 mills which is the rolled-back rate.
2. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED at a Public Hearing this 11th day of September, 2025, by the City Council of the City of Umatilla, Lake County, Florida.

TIME ADOPTED: _____

Christopher R. Creech
Mayor

ATTEST:

Approved as to Form:
STONE & GERKEN, PA

Jessica Burnham, CMC, FCRM
City Clerk

Kevin M. Stone
City Attorney



CITY OF UMATILLA

AGENDA ITEM STAFF REPORT

DATE: July 28, 2025

MEETING DATE: September 11, 2025

SUBJECT: Resolution No. 2025-20, Tentative Budget for Fiscal Year 2025-2026

BACKGROUND SUMMARY:

Changes made since the proposed budget was presented in July include an increase in the high school scholarships; updated insurance figures; elimination of vacant library page position; elimination of floor buffer machine for Public Works; updated salary and benefits for the City Manager's new contract; funding for 2 years of police software maintenance not previously billed; increase in hours for Building Official based on current developments; and funding reallocations in order to implement the new Ring Central phone system. Other revenue changes include an update to the beginning fund balance figures; permit revenue increase; state revenue estimate updates; and other minor revenue estimate changes.

The Fire Assessment Fund was changed to reduce the assessment increase back down to the level 2 scenario, while still funding the third firefighter 24/7/365. City Council also requested to buy-down institutional tax-exempt properties (\$15,079) and churches (\$12,434). These funds were added to the transfer from the General Fund, which now totals \$76,398. The net result to the Fire Assessment Fund is a decrease in fund balance of nearly \$100k.

The net result of all these changes is a decrease to the total budget of \$456,224 from the proposed budget resulting from a decrease in carryforward funding and a decrease in Fire Assessment revenue.

RECOMMENDATIONS:

Approval of Resolution 2025-20 Tentative Budget for Fiscal Year 2025-2026

FISCAL IMPACTS:

N/A

ATTACHMENTS:

1. Resolution No. 2025-20, Tentative Budget for Fiscal Year 2025-2026
 2. Exhibit A Appropriations and Revenue for Budget for Fiscal Year 2025-2026
-

RESOLUTION 2025 - 20

A RESOLUTION OF THE CITY OF UMATILLA, LAKE COUNTY, FLORIDA, ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2025-2026; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of Umatilla of Lake County, Florida, held a public hearing in the Umatilla City Council Chambers, on September 11, 2025, at 6:00 p.m. as required by Florida Statute 200.065; and,

WHEREAS, the City Council of the City of Umatilla of Lake County, Florida, set forth the appropriations and revenue estimates included in Exhibit A for the Budget for Fiscal Year 2025-2026 in the amount of \$22,746,709, or as much thereof as may be authorized by law are required for the operation of the government of the City of Umatilla.

NOW, THEREFORE BE IT RESOLVED by the City Council of the City of Umatilla, Lake County, Florida, that:

1. The Fiscal Year 2025-2026 Tentative Budget is adopted by the Umatilla City Council.
2. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED at a Public Hearing this 11th day of September, 2025, by the City Council of the City of Umatilla, Lake County, Florida.

Christopher R. Creech
Mayor

ATTEST:

Approved as to Form:
STONE & GERKEN, PA

Jessica Burnham, CMC, FRMA
City Clerk

Kevin M. Stone
City Attorney

EXHIBIT A



CITY OF UMATILLA

FISCAL YEAR 2025-2026

BUDGET SUMMARY

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUND	ENTERPRISE FUNDS	TOTAL
CASH BALANCES BROUGHT FORWARD	\$2,627,860	\$1,242,263	\$1,173,209	\$4,210,613	\$9,253,945
ESTIMATED REVENUES:					
Ad Valorem Taxes - Millage 7.2377	1,524,910	1,172,982	-	-	2,697,892
Sales and Use Taxes	76,933	-	449,289	-	526,222
Franchise Fees	332,000	-	-	-	332,000
Utility Service Taxes	494,500	-	-	-	494,500
Communications Services Tax	173,565	-	-	-	173,565
Licenses and Permits	150,000	-	-	-	150,000
Intergovernmental	558,544	-	1,488,462	1,072,353	3,119,359
Charges for Services	63,600	1,090,283	-	3,756,345	4,910,228
Fines and Forfeitures	7,000	500	-	-	7,500
Miscellaneous	152,525	6,875	-	48,600	208,000
Other Financing Sources	797,100	76,398	-	-	873,498
	4,330,677	2,347,038	1,937,751	4,877,298	13,492,764
Total Estimated Revenues and Cash Balances Brought Forward	\$6,958,537	\$3,589,301	\$3,110,960	\$9,087,911	\$22,746,709
ESTIMATED EXPENDITURES/EXPENSES:					
General Government	1,857,000	-	-	-	1,857,000
Public Safety	1,729,948	782,579	-	-	2,512,527
Physical Environment	92,540	-	-	2,647,911	2,740,451
Transportation	571,010	-	2,709,627	1,276,831	4,557,468
Culture & Recreation	894,474	-	-	-	894,474
Economic Environment	-	945,709	-	-	945,709
Debt Service	-	10,078	65,329	952,096	1,027,503
Other Uses	76,398	199,000	-	598,100	873,498
Total Expenditures / Expenses	5,221,370	1,937,366	2,774,956	5,474,938	15,408,630
Reserves	1,737,167	1,651,935	336,004	3,612,973	7,338,079
Total Appropriated Expenditures/ Expenses and Reserves	\$6,958,537	\$3,589,301	\$3,110,960	\$9,087,911	\$22,746,709



CITY OF UMATILLA AGENDA ITEM STAFF REPORT

DATE: August 27, 2025

MEETING DATE: September 11, 2025

SUBJECT: Resolution No. 2025-24, Final Assessment Resolution Amended and Restated

BACKGROUND SUMMARY:

In 2018, the Council established a Fire Assessment Fee through Ordinance 2018-C, the Initial Assessment Resolution 2018-23 and the Final Assessment Resolution 2018 – 35. The Fire Assessment Fee funds fire protection services and addresses public safety needs while providing relief to the general fund and allowing City Council and staff to address other needs.

Resolution 2025-16, amended and restated the Initial Assessment Resolution for clarity and continued legal sufficiency and reimposed Fire Services Assessments within the City for the next fiscal year. Resolution 2025-16 was adopted by City Council on July 15th establishing the following categories and rates.

Residential Property Use Categories	Rate Per Dwelling Unit
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Residential	\$362.00
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Non-Residential Property Use Categories	Rate Per Square Foot
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Commercial	\$ 0.18
Industrial/Warehouse	\$ 0.02
Institutional	\$ 2.28
Church	\$ 0.10
Nursing Home	\$ 3.44

Vacant Property Use Categories	Rate Per Parcel
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Vacant Land	\$ 25.00
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The Final Fire Assessment Resolution sets the assessment rate for the upcoming fiscal year. Based on recent

discussions, Resolution 2025-24 sets the final assessment rate for Fiscal Year 2025-2026 at reduced rates from what was advertised in the TRIM notice.

Fire Services Assessments are not imposed on government property or upon buildings on parcels of Institutional property whose use is wholly exempt from ad valorem taxation under Florida law including churches.

Notice was provided to the owner of each assessed parcel through the Truth In Millage (TRIM) notice mailed by the Property Appraiser, fulfilling the separate mailing requirement.

A public hearing notice was published on August 14, 2025, advertising this hearing. The City Council will receive and consider any comments on the Fire Services Assessment from the public and affected property owners and consider imposing the Fire Services Assessments for the Fiscal Year commencing October 1, 2025, collecting such assessments imposed on Tax Parcels within the City on the same bill as ad valorem taxes under the Uniform Assessment Collection Act.

RECOMMENDATIONS:

Approval of Resolution No. 2025-24, Final Assessment Resolution Amended and Restated

FISCAL IMPACTS:

\$1,126,620 net revenue at proposed rates

\$1,032,849 net revenue at reduced rates

ATTACHMENTS:

1. Resolution No. 2025-24, Final Assessment Resolution Amended and Restated
-

RESOLUTION NO. 2025-24

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF UMATILLA, FLORIDA, RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES, AND PROGRAMS IN THE CITY OF UMATILLA, FLORIDA; REIMPOSING FIRE SERVICES ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE CITY FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025; ESTABLISHING THE RATE OF ASSESSMENT; APPROVING THE ASSESSMENT ROLL; CONFIRMING, AMENDING, AND RESTATING THE INITIAL ASSESSMENT RESOLUTION; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Umatilla, Florida (the "City Council"), has enacted Ordinance 2018-C (the "Ordinance"), which authorizes the imposition of Fire Services Assessments for fire protection services, facilities, and programs against Assessed Property located within the City of Umatilla (the "City"); and

WHEREAS, the reimposition of a Fire Services Assessment for fire protection services, facilities, and programs each fiscal year is an equitable and efficient method of allocating and apportioning Fire Services Assessed Costs among parcels of Assessed Property; and

WHEREAS, the City Council desires to reimpose an annual Fire Services Assessment program in the City using the procedures provided by the Ordinance for the Fiscal Year beginning October 1, 2025; and

WHEREAS, the City Council, on July 15, 2025, adopted Resolution No. 2025-14 (the "Initial Assessment Resolution"); and

WHEREAS, the Initial Assessment Resolution contains and references a brief and general description of the fire services to be provided to Assessed Property; describes the method of apportioning the Fire Services Assessed Costs to compute the Fire Services Assessment for fire protection services, facilities, and programs against Assessed Property; estimates rates of assessment; and directs the updating and preparation of the Assessment Roll and provision of the notices required by the Ordinance; and

WHEREAS, in order to reimpose Fire Assessments for the Fiscal Year beginning October 1, 2025, the Ordinance requires the City Council to adopt an Amended and Restated Final Assessment Resolution which establishes the rates of assessment and approves the Assessment Roll for the upcoming Fiscal Year, with such amendments as the City Council deems appropriate, after hearing comments and objections of all interested parties; and

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

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 the notice mailed being attached hereto as Appendix A; the proof of the publication being attached hereto as Appendix B; and

WHEREAS, a public hearing was held on September 11, 2025, and comments and objections of all interested persons have been heard and considered, as required by the Ordinance.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF UMATILLA, FLORIDA:

Section 1. Recitals. The foregoing recitals are legislative findings of the Umatilla City Council and are true and correct and incorporated herein by reference.

Section 2. Authority. This Resolution is adopted pursuant to the provisions of the Ordinance, the Initial Assessment Resolution; Sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

Section 3. Definitions. This Resolution constitutes the Final Assessment Resolution as defined in the Ordinance. Additionally, because the City has updated its program components for the Fiscal Year beginning October 1, 2025, this Resolution shall also amend and restate the Final Assessment Resolution in its entirety.

All capitalized terms in this Resolution shall have the meanings defined in the Ordinance and the Initial Assessment Resolution.

Section 4. Reimposition of Fire Services Assessments.

(A) The parcels of Assessed Property described in the Assessment Roll, which is hereby approved, are hereby found to be specially benefited by the provision of the fire protection services, facilities, and programs described or referenced in the Initial Assessment Resolution in the amount of the Fire Services Assessment set forth in the Assessment Roll, a copy of which was present or available for inspection at the above referenced public hearing and is incorporated herein by reference. It is hereby ascertained, determined, and declared that each parcel of Assessed Property within the City will be specially benefited by the City's provision of fire protection services, facilities and programs in an amount not less than the Fire Services Assessment for such parcel, computed in the manner set forth in the Initial Assessment Resolution. Adoption of this Final Assessment Resolution constitutes a legislative determination that all parcels assessed derive a special benefit in a manner consistent with the legislative declarations, determinations and findings, as set forth in the Ordinance and the Initial Assessment Resolution, from the fire protection services, facilities, and programs to be provided and a legislative determination that the Fire Services Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Initial Assessment Resolution.

(B) The method for computing Fire Services Assessments described and referenced in the Initial Assessment Resolution is hereby approved. The Cost Apportionment methodology

described and adopted in Section 8 and the Parcel Apportionment methodology described and adopted in Section 9 of the Initial Assessment Resolution are hereby approved.

(C) For the Fiscal Year beginning October 1, 2025, the Fire Services Assessed Costs to be assessed is \$1,109,247. The 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 Cost for the Fiscal Year beginning October 1, 2025, are hereby established as follows:

Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$332.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.16
Industrial/Warehouse	\$0.02
Institutional	\$2.09
Nursing Home	\$3.15
Church	\$0.10
Land Property Use Category	Rate Per Acre
Vacant Land	\$23.00

(D) The above rates of assessment are hereby approved. Fire Services Assessments for fire protection services, facilities, and programs in the amounts set forth in the Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Assessed Property described in such Assessment Roll for the Fiscal Year beginning October 1, 2025.

(E) The following exemptions are approved for the Fire Services Assessment program:

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

(2) No Fire Services Assessment shall be imposed upon Buildings located upon parcels of Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law.

(3) No Fire Services Assessment shall be imposed upon Buildings located upon parcels of Church Property whose Building use is wholly exempt from ad valorem taxation under Florida law.

(4) In accordance with Section 170.01(4), Florida Statutes, no Fire Services Assessment shall be imposed against Land classified by the Property Appraiser as agricultural lands pursuant to Section 193.461, Florida Statutes.

(5) In accordance with Section 170.01(4), Florida Statutes, no Fire Services Assessment shall be imposed against any Building of Non-Residential Property located on a Tax Parcel that is classified by the Property Appraiser as agricultural lands pursuant to Section 193.461, Florida Statutes, unless that Building exceeds a just value of \$10,000 as determined by the Property Appraiser and is not a Pole Barn.

(F) Any shortfall in the expected Fire Services Assessment proceeds due to any reduction or exemption from payment of the Fire Services Assessments required by law or authorized by the City Council 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 City Council is improper or otherwise adversely affects the validity of the Fire Services Assessment imposed, the sole remedy shall be the imposition of a Fire Services Assessment upon each affected

(G) As authorized in Section 50.91 of Ordinance 2018-C, Interim Fire Services Assessments are also levied and imposed against all property for which a Building Permit is issued after the adoption of this Final Assessment Resolution based upon the rates of assessment approved herein.

(H) Fire Services Assessments shall constitute a lien upon the Assessed Property so assessed and shall be equal in rank and dignity with the liens of all state, county, district or municipal taxes and other 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. The lien for a Fire Services Assessment shall be deemed perfected upon the City Council's adoption of this Final Assessment Resolution. Upon perfection, the lien for a Fire Services Assessment collected under the Uniform Assessment Collection Act shall attach to the property included on the Assessment Roll as of the prior January 1, the lien date for ad valorem taxes imposed under the tax roll.

(I) The Fire Protection Assessment for the Fiscal Year beginning on October 1, 2025, shall be collected as authorized in Section 50.92 of Ordinance 2018-C, using the Uniform Assessment Collection Act method to collect the Fire Protection Assessment.

(J) The Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C.

Section 5. Confirmation of Initial Assessment Resolution.

(A) The Initial Assessment Resolution is hereby confirmed.

Section 6. Effect of Adoption of This Resolution. The adoption of this Final Assessment 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 rate of assessment; the Assessment Roll; and the levy and lien

of the Fire Services assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of this Final Assessment Resolution.

Section 7. Severability. It is the intent of the City Council of the City of Umatilla, that if any section, sentence, clause, phrase or provision of this Resolution is held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not be construed as to render invalid or unconstitutional the remaining provisions of this Resolution.

Section 8. Effective Date. This Final Assessment Resolution shall take effect immediately upon its passage and adoption.

PASSED AND RESOLVED this 11th day of September, 2025, by the City Council of the City of Umatilla.

Christopher R. Creech, Mayor

ATTEST:

Jessica Burnham, City Clerk, CMC, FCRM

Approved as to form:

Kevin M. Stone, City Attorney

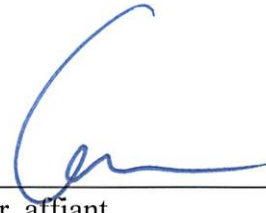
APPENDIX A

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authorities, personally appeared Aaron Mercer, who, after being duly sworn, depose and say:

1. Aaron Mercer, as City Manager of Umatilla, Florida (the "City"), pursuant to City Ordinance No. 2018-C (the "Ordinance"), timely directed the preparation of the Assessment Roll and the preparation, mailing, and publication of notices in accordance with the Ordinance and in conformance with the Preliminary Assessment Resolution adopted by the City Council on July 15, 2025, (the "Preliminary Assessment Resolution").
2. In accordance with the Ordinance, Mr. Mercer timely provided all necessary information for notification of the Fire Protection Services Assessment to the Property Appraiser of Lake County to be included as part of the notice of proposed property taxes under section 200.069, Florida Statutes, the truth-in-millage notification. On August 21, 2025, the Lake County Property Appraiser caused to be mailed, by first class mail, the fire services assessment notices as part of the TRIM notices to each affected property owner at the addresses then shown on the real property assessment tax roll database maintained by the Lake County Property Appraiser. The information provided to the Property Appraiser to be included on the truth-in-millage notification included the following: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the City expects to collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued 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.

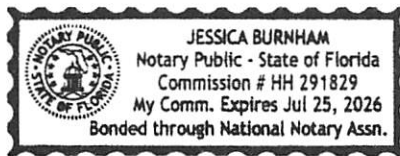
FURTHER AFFIANTS SAYETH NOT.



Aaron Mercer, affiant

STATE OF FLORIDA
COUNTY OF LAKE

The foregoing Affidavit of Mailing was sworn to and subscribed before me by means of ☐ physical presence or ☐ online notarization this 8 day of September, 2025 by Aaron Mercer, City Manager, Umatilla, Florida. He is ☒ personally known to me or ☐ has produced _____ as identification and did take an oath.



Printed Name: Jessica Burnham

Notary Public, State of Florida

At Large

My Commission Expires: July 25 2026

Commission No.: # HH 291829

APPENDIX B

Affidavit of Publication
NORTH LAKE OUTPOST
Serving North Lake County Florida
Located in Umatilla, Lake County, Florida
STATE OF FLORIDA,
COUNTY OF LAKE

Before the undersigned authority personally appeared
Matt A. Newby



who on oath says that he or she is Publisher of the
North Lake Outpost, a weekly newspaper published
at 131 North Central Avenue, Umatilla, in Lake
County, Florida; that the attached copy of
advertisement, being a legal notice in the matter of

NOTICE OF HEARING
CITY OF UMATILLA
FIRE SERVICES SPECIAL ASSESSMENTS

was published in said newspaper in the issue of:

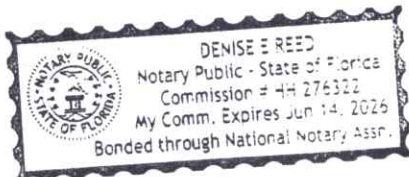
8-14-25.

Affiant further says that the said publication is a
newspaper Published at 131 North Central Avenue,
Umatilla, in said Lake County, Florida, and that the
said newspaper has heretofore been continuously
published in said Lake County, Florida each week
and has been entered as periodicals matter at the post
office in Umatilla, in said Lake County, Florida, for a
period of one year next preceding the first publication
of the attached copy of advertisement; and affiant
further says that he or she has neither paid nor
promised any person, firm or corporation any
discount, rebate, commission or refund for the
purpose of securing this advertisement for
publication in the said newspaper.

Sworn to and subscribed before me this 14th day of
AUGUST 2025.


Notary Public

Denise E. Reed
Printed Name



Appendix C

Form of Certificate to Non-Ad Valorem Assessment Roll

CERTIFICATE
TO
NON-AD VALOREM ASSESSMENT ROLL

I HEREBY CERTIFY that, I am the Mayor of the City of Umatilla, Florida, or authorized agent of the City of Umatilla, 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 "Non-Ad Valorem Assessment Roll") for the City is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

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

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

UMATILLA, FLORIDA

By:_____

_____, Mayor

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