UMATILLA CITY COUNCIL SPECIAL MEETING

September 10, 2026 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

PUBLIC HEARING / ORDINANCES / RESOLUTIONS

1. Resolution No. 2026-19, Tentative Millage Rate for Fiscal Year 2026-2027
2. Resolution No. 2026-20, Tentative Budget for Fiscal Year 2026-2027
3. Resolution No. 2026-21, Final Fire Assessment Rates
4. Resolution No. 2026-22, Annual Stormwater Utility Fee Rate
5. Resolution No. 2026-23, Final Solid Waste Assessment Rate

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: August 13, 2026 **MEETING DATE: September 10, 2026**

SUBJECT: Resolution No. 2026-19, Tentative Millage Rate for Fiscal Year 2026-2027

BACKGROUND SUMMARY:

The City of Umatilla's Proposed Millage for Fiscal Year 2026-2027 was set at 7.3522 during the meeting held on July 21, 2026. 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 7.3522.

The TRIM notices mailed to property owners reflected the millage rate of 7.3522 and the proposed Fire, Stormwater and residential Solid Waste Assessments.

RECOMMENDATIONS:

Approval of Resolution No. 2026-19, Tentative Millage Rate for Fiscal Year 2026-2027

FISCAL IMPACTS:

$2,462,677 in ad valorem revenue

ATTACHMENTS:

1. Resolution No. 2026-19, Tentative Millage FY 2026-2027

RESOLUTION 2026 – 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 2026-2027, 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, 2026 and ending September 30, 2027 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 $352,587,293.

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

1. The Fiscal Year 2026-2027 tentative operating millage for the City of Umatilla is 7.3522 mills which is the rolled-back rate.

2. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED at a Public Hearing this 10th day of September, 2026, by the City Council of the City of Umatilla, Lake County, Florida.

TIME ADOPTED: __________

____
Christopher R. Creech
Mayor

ATTEST:

____
Jessica Burnham, CMC, FCRM
City Clerk

Approved as to Form:
STONE & GERKEN, PA

____
Jennifer Cotch
City Attorney

CITY OF UMATILLA

AGENDA ITEM STAFF REPORT

DATE: **August 13, 2026** **MEETING DATE:** **September 10, 2026**

SUBJECT: Resolution No. 2026-20, Tentative Budget for Fiscal Year 2026-2027

BACKGROUND SUMMARY:

Changes made since the proposed budget was presented in July include reduced insurance figures based on a better than anticipated renewal; moving funding for crossing guards back to police department; an increase in the administrative reimbursements to the General Fund; and the removal of the fire assessment buy-down for institutional tax-exempt properties and churches. Revenue changes include an increase to the beginning fund balance figures; state revenue estimate updates; and other minor revenue estimate changes.

RECOMMENDATIONS:

Approve Resolution No. 2026-20, Tentative Budget for Fiscal Year 2026-2027

FISCAL IMPACTS:

Total budget of $27,609,811

ATTACHMENTS:

1. Resolution No. 2026-20, Tentative Budget for Fiscal Year 2026-2027
2. Exhibit A, Budget Summary

RESOLUTION 2026 - 20

A RESOLUTION OF THE CITY OF UMATILLA, LAKE COUNTY, FLORIDA, ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2026-2027; 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 10, 2026, 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 2026-2027 in the amount of $27,609,811, 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 2026-2027 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 10th day of September, 2026, 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

____
Jennifer Cotch
City Attorney

EXHIBIT A

BUDGET SUMMARY

CITY OF UMATILLA - FISCAL YEAR 2026-2027

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUND	ENTERPRISE FUNDS	TOTAL
CASH BALANCES BROUGHT FORWARD	$2,910,425	$2,601,787	$1,338,614	$7,057,713	$13,908,539
ESTIMATED REVENUES:					
Ad Valorem Taxes - Millage 7.3522	1,713,253	1,301,574	-	-	3,014,827
Sales and Use Taxes	76,933	-	452,875	-	529,808
Franchise Fees	414,700	-	-	-	414,700
Utility Service Taxes	584,500	-	-	-	584,500
Communications Services Tax	182,706	-	-	-	182,706
Licenses and Permits	125,000	-	-	-	125,000
Intergovernmental	563,536	-	-	671,000	1,234,536
Charges for Services	63,500	1,298,000	-	4,826,410	6,187,910
Fines and Forfeitures	9,000	500	-	-	9,500
Miscellaneous	223,130	6,500	-	46,000	275,630
Other Financing Sources	1,088,830	53,325	-	-	1,142,155
	5,045,088	2,659,899	452,875	5,543,410	13,701,272
Total Estimated Revenues and Cash Balances Brought Forward	$7,955,513	$5,261,686	$1,791,489	$12,601,123	$27,609,811
ESTIMATED EXPENDITURES/EXPENSES:					
General Government	1,900,528	-	-	-	1,900,528
Public Safety	1,919,958	774,182	-	-	2,694,140
Physical Environment	147,543	-	-	3,256,805	3,404,348
Transportation	564,624	-	335,279	1,408,787	2,308,690
Culture & Recreation	904,581	-	-	-	904,581
Economic Environment	-	941,504		-	941,504
Debt Service	-	10,079	65,385	983,700	1,059,164
Other Uses	53,325	236,720	-	756,750	1,046,795
Total Expenditures / Expenses	5,490,559	1,962,485	400,664	6,406,042	14,259,750
Reserves	2,464,954	3,299,201	1,390,825	6,195,081	13,350,061
Total Appropriated Expenditures/ Expenses and Reserves	$7,955,513	$5,261,686	$1,791,489	$12,601,123	$27,609,811

The tentative, adopted and/or final budgets are on file in the office of the above referenced taxing authority as a public record.

CITY OF UMATILLA
AGENDA ITEM STAFF REPORT

DATE: August 13, 2026 **MEETING DATE: September 10, 2026**

SUBJECT: Resolution No. 2026-21, Final Fire Assessment Rates

BACKGROUND SUMMARY:

In 2018, the Council established a Fire Assessment Fee through Ordinance 2018-C, the Initial Assessment Resolution 2025-16 and the Final Assessment Resolution 2025-24. 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.

Preliminary Rate Resolution 2026-12, initiating the annual process for updating the Assessment Roll was adopted by Council on July 15th, directing the re-imposition of Fire Services Assessments for the upcoming Fiscal Year. The Final Fire Assessment Resolution sets the assessment rate for the upcoming fiscal year. Should the Council determine they wish to make a reduction in any category, it can be adopted in the Final Fire Assessment Resolution presented for consideration at this meeting.

Fire Services Assessments are not imposed on government property whose use is wholly exempt from ad valorem taxation under Florida law.

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 20, 2026, 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, 2026, 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:

Approve Resolution No 2026-21, Final Fire Assessment Rates

FISCAL IMPACTS:

$1,262,492 net revenue

ATTACHMENTS:

1. Resolution No. 2026-21, Fire Fee Assessment Final

RESOLUTION NO. 2026-21
Annual Rate Resolution (FY 2026-27)

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF UMATILLA, FLORIDA, RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES, AND PROGRAMS FOR THE CITY OF UMATILLA; ESTABLISHING LEGISLATIVE FINDINGS; IMPOSING FIRE SERVICES ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE CITY FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026; APPROVING THE RATES OF ASSESSMENT; APPROVING THE ASSESSMENT ROLL; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of Umatilla, Florida, has enacted Ordinance No. 2018-C (the "Ordinance"), which authorizes the imposition of Fire Services Assessments for fire protection services, facilities, and programs against Assessed Property in the City; and

WHEREAS, the imposition 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 continue the Fire Services Assessment program in the City using the procedures provided by the Ordinance for the fiscal year beginning October 1, 2026; and

WHEREAS, the City Council, on July 21, 2026, adopted Resolution No. 2026-12 (the "Preliminary Rate Resolution"); and

WHEREAS, the Preliminary Rate Resolution contains and references a brief and general description of the fire protection services, facilities, and programs to be provided to Assessed Property; affirms the method of apportioning the Fire Services Assessed Costs to compute the Fire Services Assessments against Assessed Property; establishes estimated maximum rates of assessment; directs the updating and preparation of the Assessment Roll; and provides for the notice required by the Ordinance and applicable law; and

WHEREAS, in order to impose Fire Services Assessments for the fiscal year beginning October 1, 2026, the Ordinance requires the City Council to adopt an Annual Rate Resolution establishing the rates of assessment and approving 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 persons; and

WHEREAS, the Assessment Roll has been made available for inspection by the public as required by the Ordinance; an affidavit regarding the form of the notice mailed being attached hereto as Appendix B; the proof of publication being attached hereto as Appendix C; and

WHEREAS, notice of a public hearing has been published and mailed as required by the Ordinance and section 197.3632(4), Florida Statutes, providing all interested persons an opportunity to be heard; and

WHEREAS, a public hearing was held on September 10, 2026, and the comments and objections of all interested persons were 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 City Council, are true and correct, and are incorporated herein by reference.

Section 2. Authority. This Resolution is adopted pursuant to Ordinance No. 2018-C; Resolution No. 2025-16 (the "Initial Assessment Resolution"); Resolution No. 2025-24 (the "Final Assessment Resolution"); Resolution No. 2026-12 (the "Preliminary Rate Resolution"); Article VIII, section 2, Florida Constitution; sections 166.021, 166.041, 197.3632, and 197.3635, Florida Statutes; and all other applicable provisions of law.

Section 3. Definitions and Interpretation. This Resolution constitutes the Annual Rate Resolution as defined by Ordinance No. 2018-C. All capitalized terms not otherwise defined in this Resolution shall have the meanings defined in the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, and the Preliminary Rate Resolution.

Section 4. Imposition of Fire Services Assessments.

(A) The parcels of Assessed Property described in the Assessment Roll, which is hereby approved, are found to be specially benefited by the provision of the fire protection services, facilities, and programs described or referenced in the Preliminary Rate Resolution in the amount of the Fire Services Assessment set forth in the Assessment Roll. A copy of the Assessment Roll was present or available for inspection at the 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 Preliminary Rate Resolution. Adoption of this Annual Rate Resolution constitutes a legislative determination that all parcels assessed derive a special benefit consistent with the legislative declarations, determinations, and findings set forth in the Ordinance and the Preliminary Rate Resolution and that the Fire Services Assessments are fairly and reasonably apportioned among the properties receiving the special benefit.

(B) The method for computing Fire Services Assessments described and referenced in the Preliminary Rate Resolution is hereby approved. The Cost Apportionment and Parcel Apportionment methodologies established by the Initial Assessment Resolution, as subsequently amended and affirmed by the Preliminary Rate Resolution, are hereby approved and incorporated by reference.

(C) For the fiscal year beginning October 1, 2026, the Fire Services Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment methodologies are hereby established at the rates set forth in **Exhibit "A"**, attached hereto and incorporated herein by reference.

(D) The rates of assessment set forth in **Exhibit "A"** are hereby approved. Fire Services Assessments for fire protection services, facilities, and programs in the amounts set forth in the Assessment Roll, as approved herein, are hereby levied and imposed upon all parcels of Assessed Property described in the Assessment Roll for the fiscal year beginning October 1, 2026.

(E) Institutional Property whose Building Use is wholly exempt from ad valorem taxation under Florida law provides facilities and uses to its ownership, occupants, membership, and the public that otherwise might be requested or required to be provided by the City, serves a legitimate public purpose, and provides a public benefit. Therefore, it is fair and reasonable not to impose Fire Services Assessments upon Buildings located on parcels of Institutional Property whose

Building Use is wholly exempt from ad valorem taxation under Florida law. Accordingly, no Fire Services Assessment shall be imposed upon such Buildings.

(F) Government Property provides facilities and uses to the community, local constituents, and the public that serve a legitimate public purpose and provide a public benefit. Therefore, it is fair and reasonable not to impose Fire Services Assessments upon Government Property; provided, however, that property owned by federal mortgage entities, including the VA and HUD, and held in a proprietary capacity shall not be exempt solely by reason of such ownership.

(G) Any shortfall in expected Fire Services Assessment proceeds resulting from an exemption or reduction required by law or authorized by the City Council shall be supplemented from legally available City funds other than Fire Services Assessment proceeds.

(H) As authorized by the Ordinance, Interim Fire Services Assessments are also levied and imposed against property that becomes subject to assessment after adoption of this Annual Rate Resolution, including property for which a Building Permit is issued after adoption, based upon the rates of assessment approved herein.

(I) 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 shall be deemed perfected upon the City Council's adoption of this Annual Rate Resolution and, for assessments 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.

(J) The Fire Services Assessments for the fiscal year beginning October 1, 2026, shall be collected as authorized by the Ordinance using the uniform method provided by the Uniform Assessment Collection Act.

(K) 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 D.

Section 5. Effect of Adoption of This Resolution. The adoption of this Annual Rate Resolution shall be the final adjudication of the issues presented, including, but not limited to, the determination of special benefit and fair apportionment to Assessed Property; the method of apportionment and assessment; the rates of assessment; the Assessment Roll; and the levy and lien of the Fire Services Assessments, unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of adoption of this Annual Rate Resolution.

Section 6. Severability. It is the intent of the City Council that if any section, sentence, clause, phrase, or provision of this Resolution is held invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not render invalid or unconstitutional the remaining provisions of this Resolution.

Section 7. Effective Date. This Annual Rate Resolution shall take effect immediately upon its passage and adoption.

PASSED AND ADOPTED this 10th day of September, 2026, by the City Council of the City of Umatilla, Lake County, Florida, at a special Council meeting.

CITY OF UMATILLA:

Christopher R. Creech, Mayor
Approved as to form:

ATTEST:

Jessica Burnham, City Clerk, CMC, FCRM

Jennifer Cotch, City Attorney

EXHIBIT "A"

FIRE SERVICES ASSESSMENT RATE SCHEDULE

FISCAL YEAR 2026-27

For the Fiscal Year beginning October 1, 2026, the Fire Services Assessed Costs to be assessed is $1,262,492. 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, 2026, are hereby established as follows:

Residential Property Use Categories	**Rate Per Dwelling Unit**
Residential	$362.00
Non-Residential Property Use Categories	**Rate Per Square Foot** **No Square Foot Cap**
Commercial	$0.18
Industrial/Warehouse	$0.02
Institutional	$2.28
Church	$0.10
Nursing Home	$3.44
Vacant Land Property Use Category	**Rate Per Parcel**
Vacant Land	$25.00

Appendix B

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 21, 2026, (the "Preliminary Assessment Resolution").

2. In accordance with the Ordinance, Mr. Mercer timely provided all necessary information for notification of the Fire 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, 2026, 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 this ____ day of _____________, 2026 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:___________________
Notary Public, State of Florida
At Large
My Commission Expires:________________
Commission No.:_______________________

Appendix C

Proof of Publication

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

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 TO IMPOSE AND PROVIDE FOR COLLECTION OF FIRE SERVICES SPECIAL ASSESSMENTS

was published in said newspaper in the issue of:

8-20-26.

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 20th day of AUGUST 2026.

Denise E. Reed
Notary Public

Denise E. Reed
Printed Name

DENISE E. REED
Notary Public - State of Florida
Commission # HH 800353
My Comm. Expires Jun 14, 2030
Bonded through National Notary Assn.

Appendix D

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, 2026.

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 ______________, 2026.

UMATILLA, FLORIDA

By:______________________________

________, Mayor

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

CITY OF UMATILLA
AGENDA ITEM STAFF REPORT

DATE: **August 13, 2026** **MEETING DATE:** **September 10, 2026**

SUBJECT: Resolution No. 2026-22, Annual Stormwater Utility Fee Rate

BACKGROUND SUMMARY:

Ordinance No. 2026-H authorizes the City to collect its stormwater drainage utility fee through the uniform collection method provided in Chapter 197, Florida Statutes. Resolution No. 2025-35 previously stated the City's intent to begin using that collection method with the tax bill for the fiscal year beginning October 1, 2026.

Resolution 2026-15 implemented the transition of the stormwater drainage utility fee from the City's utility billing system to the annual property tax bill and directed the preparation of the parcel-specific Stormwater Utility Fee Roll required for tax-bill collection. The completed roll identifies the parcels subject to the fee and the amount to be collected for each parcel.

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

A public hearing notice was published on August 20, 2026, advertising this hearing. The City Council will receive and consider any comments on the Stormwater Utility Assessment from the public and affected property owners and consider imposing the Stormwater Utility Assessments for the Fiscal Year commencing October 1, 2026, 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:

Approve Resolution No. 2026-22, Annual Stormwater Utility Fee Rate

FISCAL IMPACTS:

$443,970 gross revenue

ATTACHMENTS:

1. Resolution No. 2026-22, Annual Stormwater Utility Fee Rate Final

RESOLUTION NO. 2026-22

Stormwater Fee Rate (FY 2026-27)

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF UMATILLA, LAKE COUNTY, FLORIDA, ESTABLISHING THE ANNUAL STORMWATER DRAINAGE UTILITY FEE RATE FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AT $176.00 PER EQUIVALENT RESIDENTIAL UNIT; APPROVING AND ADOPTING THE STORMWATER UTILITY FEE ROLL; PROVIDING FOR COLLECTION THROUGH THE UNIFORM METHOD PROVIDED IN CHAPTER 197, FLORIDA STATUTES; AUTHORIZING CERTIFICATION OF THE ROLL; PROVIDING FOR CORRECTIONS AND ADMINISTRATIVE ACTIONS; PROVIDING FOR USE OF REVENUES; PROVIDING FOR CONFLICTS, SEVERABILITY, AND AN EFFECTIVE DATE.

WHEREAS, Article VIII, section 2(b), Florida Constitution, and sections 166.021 and 166.041, Florida Statutes, grant the City of Umatilla (the "City") broad home rule authority to provide municipal services and impose reasonable utility fees for such services; and

WHEREAS, section 403.0893, Florida Statutes, authorizes municipalities to create stormwater utilities and adopt stormwater utility fees sufficient to plan, construct, operate, and maintain stormwater management systems; and

WHEREAS, the City previously established and continues to operate a stormwater drainage utility pursuant to Chapter 56, Article VIII, City Code, as amended and restated by Ordinance No. 2026-H; and; and

WHEREAS, Ordinance No. 2026-H authorizes the City Council, by resolution, to establish, amend, adjust, increase, decrease, reimpose, or discontinue stormwater drainage utility fee rates, rate schedules, equivalent residential units, classifications, credits, exemptions, adjustments, collection methods, and related implementation matters, and further authorizes collection of the stormwater drainage utility fee through the uniform collection method provided in Chapter 197, Florida Statutes; and

WHEREAS, by Resolution No. 2025-35, the City stated its intent to use the uniform method of collection beginning with the tax bill associated with the fiscal year commencing October 1, 2026; and

WHEREAS, by Resolution No. 2026-15, adopted July 21, 2026, the City implemented collection of the existing stormwater drainage utility fee through the uniform method, directed preparation of a parcel-specific Stormwater Utility Fee Roll, and provided that the applicable rates and fee units for the fiscal year beginning October 1, 2026, would be established or confirmed by the City Council before certification of the roll; and

WHEREAS, the stormwater drainage utility fee remains a utility fee imposed for stormwater services and facilities provided or made available by the City, and references to a non-ad valorem assessment roll or other terminology required by Chapter 197, Florida Statutes, are used solely to implement the statutory tax-bill collection mechanism and do not alter the substantive character of the charge as a stormwater utility fee; and

WHEREAS, the City has prepared a parcel-specific Stormwater Utility Fee Roll identifying the developed parcels subject to the fee, the applicable fee units, and the annual fee attributable to each parcel for the fiscal year beginning October 1, 2026; and

WHEREAS, the City Council proposes to establish the annual stormwater drainage utility fee rate at $176.00 per equivalent residential unit ("ERU") for the fiscal year beginning October 1, 2026; and

WHEREAS, notice of the September 10, 2026 public hearing on the proposed annual stormwater drainage utility fee rate and Stormwater Utility Fee Roll was published in accordance with applicable law; an affidavit regarding the form of the notice mailed being attached hereto as Appendix A; the proof of publication being attached hereto as Appendix B; and

WHEREAS, at the public hearing, the City Council received written objections, if any, and heard testimony from all interested persons concerning the proposed rate and Stormwater Utility Fee Roll; and

WHEREAS, after considering the Stormwater Utility Fee Roll, the proposed rate, the stormwater utility program and revenue requirements, all written objections, and testimony presented at the public hearing, the City Council finds that the rate and fee units established herein are fair, reasonable, and consistent with Chapter 56, Article VIII, City Code, Resolution No. 2026-15, and applicable law;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF UMATILLA, LAKE COUNTY, FLORIDA, AS FOLLOWS:

Section 1. Recitals. The foregoing recitals are true and correct and are incorporated herein as findings of the City Council.

Section 2. Incorporation of Prior Legislation. Ordinance No. 2026-H and Resolution No. 2026-15 are hereby incorporated by reference and shall govern the administration, collection, enforcement, and use of the stormwater drainage utility fee except to the extent expressly modified by this Resolution.

Section 3. Annual Stormwater Drainage Utility Fee Rate and Fee Units. For the fiscal year beginning October 1, 2026, the Stormwater Service Cost to be assessed is $443,970. The annual stormwater drainage utility fee rate is hereby established at $176.00 per equivalent residential unit ("ERU"). Based on a statistically valid sampling procedure of all single-family residential parcels, it has been determined that the typical Single-Family Residential Parcel contains 3,610 square feet of impervious area. Each single-family residential parcel shall be assigned to a single-family residential tier and assigned ERUs based on the building footprint as follows:

Tier	Building Footprint	% of Properties	ERU Assignment
Small	0-1000	13%	0.58
Medium	1001-2200	75%	1
Large	2201-4000	12%	1.7
Very Large	>4000	1%	Measured

All other developed property shall be assigned ERUs based upon each 3,610 square feet of impervious area, subject to the minimum charge and other classifications, credits, exemptions, adjustments, and administrative determinations authorized by Chapter 56, Article VIII, City Code. The annual fee attributable to each parcel shall equal the number of applicable ERUs assigned to the parcel multiplied by $176.00, subject to any lawful credit, exemption, adjustment, or minimum charge.

Section 4. Approval and Adoption of Stormwater Utility Fee Roll. The parcel-specific Stormwater Utility Fee Roll presented to the City Council at the September 10, 2026 public hearing, as adjusted by the City Council at or following the public hearing as authorized by law, is hereby approved and adopted for the fiscal year beginning October 1, 2026. The Stormwater Utility Fee Roll is maintained on file with the City Clerk and is incorporated herein by reference. The roll shall identify each parcel subject to the fee, the applicable classification and number of ERUs or other fee units, and the annual stormwater drainage utility fee attributable to the parcel. For purposes of administration under Chapter 197, Florida Statutes, the Stormwater Utility Fee Roll may be formatted, transmitted, and identified as the non-ad valorem assessment roll required by section 197.3632, Florida Statutes; however, the charges shown on the roll remain the City's stormwater drainage utility fees.

Section 5. Collection Through Uniform Method. The stormwater drainage utility fees shown on the adopted and certified Stormwater Utility Fee Roll shall be collected by the Lake County Tax Collector through the uniform method provided in Chapter 197, Florida Statutes, on the tax bill associated with the fiscal year beginning October 1, 2026. For purposes of collection and enforcement under Chapter 197, Florida Statutes, the fees shall be subject to the applicable collection, discount, delinquency, tax certificate, tax deed, and other procedures provided by law.

Government-owned parcels and any other parcels excluded from the certified Stormwater Utility Fee Roll may continue to be billed and collected through the City's utility billing system or another collection method authorized by Chapter 56, Article VIII, City Code.

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 6. Certification and Administrative Authority. Pursuant to section 197.3632(5)(a), Florida Statutes, the Mayor, as chair of the City Council, hereby designates the City Manager, or the City Manager's designee, to certify the Stormwater Utility Fee Roll to the Lake County Tax Collector on compatible electronic media in the form and by the deadline required by law. The City Manager, or designee, may correct clerical errors, omissions, parcel identification numbers, ownership information, mathematical errors, and other non-substantive errors and may make adjustments expressly authorized by Chapter 56, Article VIII, City Code, Resolution No. 2026-15, and applicable law. No correction or adjustment that materially increases the fee applicable to a parcel shall be made without compliance with any notice, hearing, or other procedure required by law.

Section 7. Use of Revenues. All proceeds of the stormwater drainage utility fee shall be deposited into the City's stormwater drainage utility fund or other properly designated account and used solely for lawful stormwater management purposes, including planning, construction, operation, maintenance, repair, replacement, improvement, extension, administration, and financing of the City's stormwater management systems and program.

Section 8. Continuing Effect. Except for the annual rate established herein for the fiscal year beginning October 1, 2026, all provisions of Resolution No. 2026-15 remain in full force and effect. The use of the uniform collection method shall continue from year to year unless amended or discontinued by the City Council, subject to the annual establishment, confirmation, or adjustment of rates and the preparation and certification of the Stormwater Utility Fee Roll as required by the City Code and applicable law.

Section 9. Conflicts. All resolutions or parts of resolutions in conflict with this Resolution are repealed to the extent of such conflict.

Section 10. Severability. If any section, sentence, clause, phrase, word, or provision of this Resolution is held invalid or unconstitutional by a court of competent jurisdiction, the remainder of this Resolution shall not be affected and shall remain in full force and effect.

Section 11. Effective Date. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED by the City Council of the City of Umatilla, Florida, at a duly noticed public hearing held this 10th day of September, 2026.

CITY OF UMATILLA, FLORIDA

____

Christopher R. Creech, Mayor

ATTEST:

Approved as to form and legality:

Jessica Burnham, CMC, FCRM, City Clerk

Jennifer M. Cotch, 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. 2026-H (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 21, 2026, (the "Preliminary Assessment Resolution").

2. In accordance with the Ordinance, Mr. Mercer timely provided all necessary information for notification of the Stormwater 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, 2026, the Lake County Property Appraiser caused to be mailed, by first class mail, the Stormwater 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 this ____ day of _____________, 2026 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:_____________________
Notary Public, State of Florida
At Large
My Commission Expires:__________________
Commission No.:_________________________

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

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 TO IMPOSE AND
PROVIDE FOR COLLECTION OF
STORMWATER UTILITY FEES

was published in said newspaper in the issue of:

8-20-26.

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 20th day of AUGUST 2026.

Denise E. Reed

Notary Public

Denise E. Reed
Printed Name

NOTARY PUBLIC STATE OF FLORIDA
DENISE E. REED
Notary Public - State of Florida
Commission # HH 800353
My Comm. Expires Jun 14, 2030
Bonded through National Notary Assn.

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 stormwater 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, 2026.

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 ______________, 2026.

UMATILLA, FLORIDA

By:_________________________________

________, Mayor

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

CITY OF UMATILLA
AGENDA ITEM STAFF REPORT

DATE: August 13, 2026 **MEETING DATE: September 10, 2026**

SUBJECT: Resolution No. 2026-23, Final Solid Waste Assessment Rate

BACKGROUND SUMMARY:

Ordinance No. 2026-J, created Chapter 50, Article VIII, of the City Code and authorized the City Council to impose and collect residential solid waste special assessments by resolution. Resolution No. 2026-16, the Initial Residential Solid Waste Special Assessment Resolution, described the residential solid waste services to be provided, established the method of apportioning the residential solid waste special assessment among benefited property, established a proposed maximum annual assessment rate, directed preparation of a preliminary assessment roll, and provided for notice and a public hearing.

Resolution No. 2026-23 will modify, and supplement Resolution No. 2026-16, establish the final annual assessment rate for Fiscal Year 2026-2027, approve the assessment roll, impose the residential solid waste special assessments, and authorize certification of the assessment roll to the Lake County Tax Collector for collection on the annual property tax bill.

RECOMMENDATIONS:

Approve Resolution No. 2026-23, Final Solid Waste Assessment Rate

FISCAL IMPACTS:

$901,062 gross revenue

ATTACHMENTS:

1. Resolution No. 2026-23, Solid Waste Assessment Rate Final

RESOLUTION NO. 2026-23

Solid Waste Assessment (FY 2026-27)

AN ASSESSMENT RESOLUTION OF THE CITY COUNCIL OF THE CITY OF UMATILLA, LAKE COUNTY, FLORIDA, RELATING TO THE PROVISION OF RESIDENTIAL SOLID WASTE SERVICES; CONFIRMING, MODIFYING, AND SUPPLEMENTING RESOLUTION NO. 2026-16; ESTABLISHING THE ANNUAL RESIDENTIAL SOLID WASTE SPECIAL ASSESSMENT RATE FOR FISCAL YEAR 2026-2027; APPROVING THE RESIDENTIAL SOLID WASTE SPECIAL ASSESSMENT ROLL; IMPOSING RESIDENTIAL SOLID WASTE SPECIAL ASSESSMENTS AGAINST BENEFITED RESIDENTIAL PROPERTY; AUTHORIZING CERTIFICATION OF THE ASSESSMENT ROLL TO THE LAKE COUNTY TAX COLLECTOR FOR COLLECTION PURSUANT TO SECTION 197.3632, FLORIDA STATUTES; PROVIDING FOR COLLECTION, USE OF PROCEEDS, CONFLICTS, SEVERABILITY, AND AN EFFECTIVE DATE.

WHEREAS, the City of Umatilla, Florida (the "City"), provides or causes to be provided residential solid waste collection, transportation, disposal, recycling, yard waste, bulk waste, administrative, and related services to residential property within the incorporated area of the City; and

WHEREAS, residential solid waste services promote the public health, safety, and welfare and provide a special benefit to residential property by making sanitation and waste collection services available, reducing the accumulation of waste and nuisance conditions, and protecting the use, enjoyment, and value of residential property; and

WHEREAS, the City Council adopted Ordinance No. 2026-J, which created Chapter 50, Article VIII, of the City Code and authorized the City Council to impose and collect residential solid waste special assessments by resolution; and

WHEREAS, by Resolution No. 2025-35, the City elected to use the uniform method of collecting non-ad valorem assessments authorized by section 197.3632, Florida Statutes, for solid waste services beginning with the fiscal year commencing October 1, 2026; and

WHEREAS, on July 21, 2026, the City Council adopted Resolution No. 2026-16, the Initial Residential Solid Waste Special Assessment Resolution, which described the residential solid waste services to be provided, established the method of apportioning the residential solid waste special assessment among benefited property, established a proposed maximum annual assessment rate, directed preparation of a preliminary assessment roll, and provided for notice and a public hearing; and

WHEREAS, Resolution No. 2026-16 stated a proposed maximum annual Residential Solid Waste Special Assessment of $442.98 per Residential Unit; and

WHEREAS, the non-ad valorem assessment notices mailed to affected property owners stated a proposed annual Residential Solid Waste Special Assessment of $443.00 per Residential Unit; and

WHEREAS, the City Council finds that property owners received notice of the proposed $443.00 annual assessment rate and that the final annual assessment rate adopted by this Resolution does not exceed the amount stated in the mailed notice; and

WHEREAS, pursuant to Resolution No. 2026-16 and section 197.3632, Florida Statutes, notice of the public hearing was published in a newspaper generally circulated within Lake County, Florida, and first-class mailed notice was provided to each owner of property subject to the proposed assessment; an affidavit regarding the form of the notice mailed being attached hereto as Appendix A; the proof of publication being attached hereto as Appendix B and

WHEREAS, on September 10, 2026, the City Council held a public hearing to receive comments and objections of all interested persons concerning the residential solid waste special assessment, the assessment rate, and the assessment roll; and

WHEREAS, after considering the testimony and evidence presented at the public hearing, the City Council desires to confirm, modify, and supplement Resolution No. 2026-16, establish the final annual assessment rate for Fiscal Year 2026-2027, approve the assessment roll, impose the residential solid waste special assessments, and authorize certification of the assessment roll to the Lake County Tax Collector for collection on the annual property tax bill.

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

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

Section 2. Authority. This Resolution is adopted pursuant to Article VIII, section 2(b), Florida Constitution; sections 166.021, 166.041, 197.3632, and 197.3635, Florida Statutes; Ordinance No. 2026-J; Chapter 50, Article VIII, City Code; Resolution No. 2025-35; Resolution No. 2026-16; and other applicable law.

Section 3. Definitions. Unless the context indicates otherwise, capitalized terms used in this Resolution shall have the meanings assigned in Resolution No. 2026-16, Ordinance No. 2026-J, Chapter 50, Article VIII, City Code, or applicable law.

Section 4. Confirmation and Modification of Initial Assessment Resolution. Resolution No. 2026-16 is hereby confirmed, except as modified or supplemented by this Resolution.

For purposes of this Assessment Resolution and the Fiscal Year 2026-2027 Residential Solid Waste Special Assessment, the proposed maximum annual Residential Solid Waste Special Assessment rate is corrected and established at $443.00 per Residential Unit, consistent with the amount stated in the mailed non-ad valorem assessment notices.

Section 5. Special Benefit and Fair Apportionment. The City Council hereby determines that the Residential Solid Waste Services provide a special benefit to each assessed parcel of Residential Property by making waste collection and disposal services available to the parcel, protecting health and sanitation at and in the vicinity of the parcel, reducing the accumulation of waste and nuisance conditions, and protecting the parcel's use, enjoyment, and value.

The City Council further determines that apportioning the Assessable Cost among benefited Residential Property based upon the number of Residential Units assigned to each tax parcel is fair and reasonable because the demand for and availability of Residential Solid Waste Services are reasonably related to the number of Dwelling Units served or available to be served.

Section 6. Final Annual Assessment Rate. For the Fiscal Year beginning October 1, 2026, the estimated Residential Solid Waste cost of $901,062 shall be allocated among all parcels of Residential Property. The final annual Residential Solid Waste Special Assessment rate for Fiscal Year 2026-2027 is hereby established at $443.00 per Residential Unit.

The annual assessment for each parcel shall equal the number of Residential Units assigned to the parcel multiplied by the annual assessment rate adopted by this Resolution.

Section 7. Approval of Assessment Roll. The Residential Solid Waste Special Assessment Roll for Fiscal Year 2026-2027, which was available for inspection at the public hearing and is maintained on file with the City Clerk, is hereby approved and incorporated herein by reference, subject to any corrections or updates authorized by Resolution No. 2026-16, Ordinance No. 2026-J, and applicable law.

Section 8. Imposition of Assessments. Residential Solid Waste Special Assessments for Fiscal Year 2026-2027 are hereby imposed against each parcel of Residential Property included on the approved Assessment Roll in the amount set forth therein.

The assessments imposed by this Resolution are non-ad valorem special assessments and not ad valorem taxes.

Section 9. Certification to Tax Collector. The Mayor, as chair of the City Council, or the Mayor's designee, is hereby authorized and directed to certify the Residential Solid Waste Special Assessment Roll to the Lake County Tax Collector on compatible electronic media in the manner and by the deadline required by section 197.3632, Florida Statutes. The City Manager, City Clerk, and other appropriate City officials are authorized to assist with the certification and submission of the Assessment Roll.

Section 10. Collection. The Residential Solid Waste Special Assessments imposed by this Resolution shall be collected on the annual property tax bill as non-ad valorem assessments pursuant to section 197.3632, Florida Statutes. The assessments shall be subject to the same collection provisions, discounts, penalties, and enforcement procedures applicable to ad valorem taxes as provided by law.

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 11. Use of Proceeds. Proceeds of the Residential Solid Waste Special Assessments shall be used solely for the provision of Residential Solid Waste Services and the lawful costs of administering and collecting the assessments. Assessment proceeds shall not be used for general governmental purposes unrelated to Residential Solid Waste Services.

Section 12. Supplemental Billing. Nothing in this Resolution prohibits the City from separately billing and collecting charges for services, parcels, or periods not included on the Assessment Roll, including new Dwelling Units, omitted parcels, prorated service, extra service, excessive yard waste, bulk items, special pickups, commercial service, containerized service, construction debris, delinquent charges, or other charges authorized by Ordinance No. 2026-J or the City Code. A Residential Unit included on the certified Assessment Roll shall not also be billed through the

City's utility billing system for the same Residential Solid Waste Services and service period, except for supplemental, extra, or other services not included in the annual assessment.

Section 13. Authorization of City Officials. The City Manager, City Clerk, City Attorney, and other appropriate City officials are authorized to take all actions necessary or desirable to implement this Resolution, including execution of agreements, certifications, assessment roll corrections, notices, and other documents necessary to certify and collect the Residential Solid Waste Special Assessments.

Section 14. Conflicts. All resolutions or parts of resolutions in conflict with this Resolution are repealed to the extent of such conflict.

Section 15. Severability. If any section, sentence, clause, phrase, or provision of this Resolution is held invalid or unconstitutional by a court of competent jurisdiction, such invalidity shall not affect the remaining provisions of this Resolution.

Section 16. Effective Date. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this 10th day of September, 2026.

CITY OF UMATILLA, FLORIDA

____

Christopher R. Creech, Mayor

ATTEST:

____

Jessica Burnham, CMC, FCRM

City Clerk

Approved as to form and legal sufficiency:

____

Jennifer Cotch, 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. 2026-J (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 21, 2026, (the "Preliminary Assessment Resolution").

2. In accordance with the Ordinance, Mr. Mercer timely provided all necessary information for notification of the Solid Waste 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, 2026, the Lake County Property Appraiser caused to be mailed, by first class mail, the Solid Waste 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 this ____ day of _____________, 2026 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:___________________
Notary Public, State of Florida
At Large
My Commission Expires:________________
Commission No.:______________________

Appendix B
Proof of Publication

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 TO IMPOSE AND PROVIDE FOR COLLECTION OF SOLID WASTE SPECIAL ASSESSMENTS

was published in said newspaper in the issue of:

8-20-26.

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 20th day of AUGUST 2026.

Notary Public

Denise E. Reed
Printed Name

NOTARY PUBLIC STATE OF FLORIDA
DENISE E. REED
Notary Public - State of Florida
Commission # HH 800353
My Comm. Expires Jun 14, 2030
Bonded through National Notary Assn.

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 solid waste 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, 2026.

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 ______________, 2026.

UMATILLA, FLORIDA

By:______________________________

________, Mayor

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