

RESOLUTION 20-48

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF ALACHUA COUNTY, FLORIDA, RELATING TO THE COLLECTION, DISPOSAL, RECYCLING AND MANAGEMENT OF SOLID WASTE; DESCRIBING THE METHOD OF ASSESSING SOLID WASTE COST AGAINST RESIDENTIAL PROPERTY AND COMMERCIAL PROPERTY LOCATED WITHIN THE ALACHUA COUNTY MUNICIPAL SERVICE BENEFIT UNIT WHICH SERVES THE UNINCORPORATED AND INCORPORATED AREAS OF ALACHUA COUNTY; DESCRIBING THE METHOD OF COLLECTING AN INTERIM ASSESSMENT FOR PARCELS RECEIVING A CERTIFICATE OF OCCUPANCY ON OR AFTER OCTOBER 1, 2020; DIRECTING THE PREPARATION OF A SOLID WASTE ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Alachua County, Florida (the "Board"), finds that proper collection, disposal, and recycling of solid and hazardous waste is necessary for the health, safety, and welfare of the citizens of Alachua County, Florida; and,

WHEREAS, the Board finds that having and developing additional property to allow for expansion of facilities to process solid waste and recyclable materials collected curbside is a special benefit to properties in the Universal Area; and,

WHEREAS, Chapter 75 of the Alachua County Code authorizes the imposition of a Solid Waste Assessment against Improved Property throughout the Municipal Services Benefit Unit (the "Unit"); and,

WHEREAS, the imposition of a Solid Waste Assessment is an equitable and efficient method of allocating and apportioning Solid Waste Cost among parcels of Improved Property located within the Unit; and,

WHEREAS, the Board desires to impose a Solid Waste Assessment against Improved Property within the Unit using the Uniform Assessment Collection Act for the Fiscal Year beginning October 1, 2020.

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

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the provisions of Chapter 75 of the Alachua County Code, Chapters 125 and 403, Florida Statutes, and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS. This resolution constitutes the Initial Assessment Resolution as defined in Chapter 75 of the Alachua County Code. All capitalized words and terms not otherwise defined herein shall have the meanings set forth in Chapter 75 of the Alachua County Code.

"Add-On Cost" means the estimated additional Cost for collection and disposal of Solid Waste attributable to Residential Property with a Designated Cart Size larger than 20 gallons.

"Base Rate" means the estimated cost of providing Curbside Collection Service to a Single Family Dwelling Unit within the Universal Area.

"Chapter 75 of the Alachua County Code" means Chapter 75 of the Alachua County Code of Ordinances.

"Commercially Collected Residential Property" means Residential Property that consists of mobile homes located within mobile home parks, Condominiums, and Multi-Family Dwelling Units of four (4) units or more under common ownership if such Residential Property does not receive residential collection service from the County

through a Contractor or from a municipality, regardless of whether the municipality provides the service directly or through a Contractor. Rather, such Residential Property contracts for Commercial Collection Service or provides its own solid waste collection service.

"Curbside Collection Cost" means the amount established in Exhibit F as the estimated amount necessary to provide Curbside Collection Service to Residential Properties within the Universal Area, plus the estimated cost to be incurred in relation to the collection of the Curbside Collection Assessment, including any charges for the services of the Tax Collector and Property Appraiser and any amounts necessary to offset the maximum discounts available for early payment of non-ad valorem assessments pursuant to applicable law.

"Curbside Collection Service" means Solid Waste services provided by the County through a Contractor to Residentially Collected Residential Property within the Universal Area, including curbside collection of Solid Waste, disposal of Solid Waste at a Solid Waste Management Facility, and recycling of Solid Waste.

"Designated Cart Size" means sizes that approximate either a 20 gallon Solid Waste receptacle, a 35 gallon Solid Waste receptacle, a 64 gallon Solid Waste receptacle, or a 96 gallon Solid Waste receptacle as selected by the owner of the Tax Parcel and delivered to the Tax Parcel.

"DOR Code" means a property use code established by the Florida Department of Revenue in Rule 12D-8.008, Florida Administrative Code, assigned by the Property Appraiser to Tax Parcels, as listed in Exhibit D attached hereto.

"Environmental Protection Cost" means the estimated Cost to provide the County's Environmental Protection Program to assessed property. This program provides collection, recycling, and disposal of household hazardous waste. In addition, the program provides hazardous waste clean-up project management, field inspections for environmental regulatory compliance, and technical assistance to the County's Department of Solid Waste and Resource Recovery.

"Incorporated Area" means the area within a Designated Municipality.

"Non-Universal Area" and "Non-Universal Portion of the Unincorporated Area" mean that part of the unincorporated area of the County designated as such by this Initial Assessment Resolution in Section 5 and Exhibit B attached hereto.

"Non-Universal Area Rural Collection Center Cost" means the amount established in Exhibit F as the estimated cost of providing the Solid Waste Management Facilities known as the "Rural Collection Centers" for the collection, recycling, and disposal of Solid Waste by Residential Property in the Non-Universal Area and Residential Property in the Universal Area and in the Incorporated Area, plus the estimated cost for the collection and administration of the Rural Collection Center Assessment to such property, including any charges for the services of the Tax Collector and Property Appraiser and any amounts necessary to offset the maximum discounts available for early payment of non-ad valorem assessments pursuant to applicable law.

"Property Use Categories" means, collectively, Residential Property and Commercial Property.

"Residential Solid Waste Program Cost" means the portion of the Waste Alternative Cost, the Environmental Protection Cost, and the Solid Waste Facilities Cost which is allocated to Residential Property pursuant to Section 5 of this Resolution.

"Residentially Collected Residential Property" means Residential Property that receives residential collection service from the County through a Contractor or from a municipality regardless of whether the municipality provides the service directly or through a Contractor.

"Rural Collection Center Cost" means the amount established in Exhibit F as the estimated cost of providing the Solid Waste Management Facilities known as the "Rural Collection Centers" for the collection, recycling, and disposal of Solid Waste by Residential Property, plus the estimated cost for the collection of the Rural Collection Center Assessment, including any charges for the services of the Tax Collector and Property Appraiser and any amounts necessary to offset the maximum discounts available for early payment of non-ad valorem assessments pursuant to applicable law.

"Rural Collection Center Cost for Residential Property outside the Non-Universal Area" means that portion of the Rural Collection Center Cost attributable to Residential Property outside the Non-Universal Area.

"Solid Waste Assessment" means for any parcel of Improved Property within the area described in Exhibit C attached hereto, the aggregate of the Solid Waste Management Assessment and either the Rural Collection Center Assessment or the Curbside Collection Assessment, if any.

"Solid Waste Cost" means the aggregate of the Curbside Collection Cost, the Rural Collection Center Cost, and the Solid Waste Management Cost.

"Solid Waste Facilities Cost" means the estimated cost of providing, maintaining, operating, and monitoring the Solid Waste Management Facilities known as "closed landfills" (including the Northeast, the Northeast Auxiliary, the Southeast, and the Northwest closed landfills) and the property intended for future Solid Waste Management Facilities known as Balu Forest.

"Solid Waste Generation Percentage" means the percentage of Solid Waste disposed at a Solid Waste Facility attributable to each Property Use Category determined by analyzing the Solid Waste stream within the County.

"Solid Waste Management Cost" means the amount established in Exhibit F as the aggregate of the Waste Alternatives Cost, the Environmental Protection Cost, the Solid Waste Facilities Cost, and the Rural Collection Cost for Residential Property outside the Non-Universal Area, plus the estimated cost to be incurred in relation to the collection of the Solid Waste Management Assessment, including any charges for the services of the Tax Collector and Property Appraiser and any amounts necessary to offset the maximum discounts available for early payment of non-ad valorem assessments pursuant to applicable law.

"Solid Waste Management Services" means the services provided by the Waste Alternatives Program and the Environmental Protection Program.

"Tax Parcel" means a parcel of property located within the County to which the Property Appraiser has assigned a distinct ad valorem tax identification number.

"Universal Area" and "Universal Portion of the Unincorporated Area" mean that part of the unincorporated area of the County designated as such by this Initial Assessment Resolution in Section 5 and Exhibit A attached hereto.

"Waste Alternatives Cost" means the estimated cost of providing the County's Waste Alternatives Program to assessed property. This program provides public information on source reduction, recycling, composting, household hazardous waste, and litter prevention through an advertising campaign targeting all residents of the County and conducts special recycling events for all residents. This program also provides educational programs for kindergarten through post secondary students, and coordinates and manages State Recycling and Education grants.

SECTION 3. SOLID WASTE COLLECTION, DISPOSAL, RECYCLING, AND MANAGEMENT SERVICES.

(A) Upon imposition of a Solid Waste Assessment, the County shall provide the following services to the following categories of Assessed Property:

(1) To Residentially Collected Residential Property within the Universal Area, the County shall provide Curbside Collection Services and Solid Waste Management Services.

(2) To Residential Property in the Non-Universal Area, the County shall provide Rural Collection Center Service and Solid Waste Management Services.

(3) The County shall also provide Solid Waste Management Services to all other assessed property in the County.

(B) The Solid Waste Cost shall be paid from proceeds of the Solid Waste Assessments.

SECTION 4. LEGISLATIVE FINDINGS. It is hereby ascertained, determined, and declared that each parcel of Assessed Property within the Unit will be specially benefited by the County's provision of Rural Collection Center Service, Curbside Collection Service,

and Solid Waste Management Services in an amount not less than the Solid Waste Assessment for such Tax Parcel, computed in the manner set forth in this Initial Assessment Resolution. More specifically, it is hereby further ascertained and declared that the Solid Waste Cost provides a special benefit to the Assessed Property based upon the following legislative determinations.

General

(A) Upon the adoption of this Initial Assessment Resolution determining the Solid Waste Cost and identifying the Assessed Property to be included in the Assessment Roll, the legislative determinations of special benefit ascertained and declared in Section 75.101, Alachua County Code are hereby ratified and confirmed.

(B) Improved Property is specially benefited by the provision of Solid Waste Facilities and services provided by the County. There is a logical relationship to the use of Improved Property and the need for the collection of Solid Waste, as well as the availability of recycling services and programs, hazardous waste services and programs (including the Waste Alternatives Program and the Environmental Protection Program), and Solid Waste Management Facilities to properly and safely dispose of Solid Waste generated on Improved Property including maintaining and monitoring closed landfills, and providing property for future Solid Waste Management Facilities. Such Solid Waste Facilities and services enhance Improved Property through the environmentally responsible use and enjoyment of the property and results in a potential increase in value to the Improved Property.

Cost Apportionment

(C) Apportioning Solid Waste Cost among Residential Property and Commercial Property based upon the availability and use of Solid Waste services, facilities, and programs by such property is fair and reasonable and proportional to the special benefit received.

(D) It is fair and reasonable to use the DOR Codes for determining whether property is within the Property Use Category of Residential Property or Commercial Property for the purpose of apportioning the Solid Waste Cost because: (1) the Tax Roll database employing the use of such property use codes is the most comprehensive, accurate, and reliable information readily available to determine the property use and number of Dwelling Units on Tax Parcels, and (2) the Tax Roll database is maintained by the Property Appraiser and is consistent with the coding of Tax Parcel designations of the Tax Roll which compatibility permits the development of an Assessment Roll in conformity with the requirements of the Uniform Assessment Collection Act.

(E) Apportioning the Rural Collection Center Cost among the users of such Solid Waste Management Facilities is fair and reasonable. County policy limits the availability of the Rural Collection Centers to Residential Property only. Commercial Property may not deposit Solid Waste at the Rural Collection Centers. Apportioning the Rural Collection Cost among Residential Property based on the percentage of use by the Residential Property within and without the Non-Universal Area is fair and reasonable because use of the Rural Collection Centers is the driving factor for the availability of such facilities and not value of the property or size of the improvements. Further, the determination of the relative frequency of such uses, through a survey by the County of

the users, is a fair and reasonable method of determining such use and the survey represents the most reliable and accurate data reasonably available to the County.

(F) Apportioning the Waste Alternatives Cost among Property Use Categories based on Solid Waste Generation Percentages is fair and reasonable because the necessity for, and the use of, Solid Waste Management Services is reasonably related to the volume of waste generated on property, rather than the size or value of the improvement to property.

(G) Apportioning the Environmental Protection Cost among Property Use Categories based on the use of the Environmental Protection Program as determined by the record keeping of the County staff in such program is fair and reasonable because such use bears a reasonable relationship to the cost of providing such service to the Property Use Categories and such data is the most accurate and reliable data reasonably available on such use.

(H) Apportioning the Solid Waste Facilities Cost among Property Use Categories based on Solid Waste Generation Percentage is fair and reasonable because the necessity for, and the use of, Solid Waste Management Facilities is reasonably related to the volume of waste generated on property, rather than the size or value of the improvement to property.

(I) It is fair and reasonable to apportion the Curbside Collection Cost on the basis of the Contractor's charges to the County for the Curbside Collection Service provided to Residential Property. The collection of Bulk items not only provides a special benefit to the property from which the Bulk items are collected, but also provides the following special benefits to all Residential Property receiving Curbside Collection

Services: reduced risks of accidents and fire damage and adverse environmental conditions, as well as enhanced value to property as a consequence of clean, litter free streets in adjoining neighborhoods.

(J) Improved Property whose use is exempt from ad valorem taxation under Florida law provides facilities and uses to the ownership, occupants, membership as well as public in general that otherwise might be required to be provided by the County and such uses thereof serve a legitimate public purpose and provide a public benefit. Therefore, it is fair and reasonable not to impose Solid Waste Assessments upon such parcels of whose use is exempt from ad valorem taxation under Florida law. It is fair and reasonable that the cost, if any, of providing Solid Waste Management Services to such exempt property was not included in the Solid Waste Cost determined in Exhibit F, and such exempt property is not included in the Assessment Roll as Assessed Property.

Parcel Apportionment

(K) Apportioning the Curbside Collection Cost among Residential Property based on Designated Cart Size is fair and reasonable because the estimated cost of collection by the Contractor and the estimated cost of disposal increases with an increase in the volume of Solid Waste collected in larger Designated Cart sizes.

(L) Apportioning the Collection Center Cost among Residential Property within the Non-Universal Area on a per Dwelling Unit basis rather than size or value of any improvement is fair and reasonable because the availability of the Rural Collection Centers is driven by the existence of a Dwelling Unit and not by the size or value of the improvement.

(M) Apportioning the Solid Waste Management Cost among parcels of Commercial Property based on waste generation categories established in Exhibit F of this Resolution is fair and reasonable because: (1) the waste generation amounts determined by a survey of waste generation of Commercial Property by the County staff represent the most accurate and reliable data on waste generation reasonably available to the County, (2) the classification of parcels into waste generation categories is a fair and reasonable method of classifying benefited parcels and of apportioning costs among benefited parcels that create a similar demand for Solid Waste Management Services, and (3) the demand for Solid Waste Management Services is not precisely determined or measured by actual waste generation by benefited parcels.

(N) Apportioning the Solid Waste Management Cost among parcels of Residential Property based on the relative amount of waste generated by Residentially Collected Residential Property compared to Commercially Collected Residential Property and based on a per Dwelling Unit basis rather than size or value of any improvement is fair and reasonable because the availability of the Solid Waste Management Services is driven by the existence of a Dwelling Unit and not by the size or value of the improvement.

SECTION 5. COST APPORTIONMENT METHODOLOGY. This Cost Apportionment Methodology apportions the Solid Waste Cost among the Improved Property.

(A) After determining the property use of each Improved Property applying the DOR Codes, as listed in Exhibit D attached hereto, the Improved Properties were divided into two Property Use Categories: Residential Property and Commercial Property, as noted in Exhibit D.

(B) The location of each Residential Property was determined as either within an Incorporated Area of the County or within the unincorporated area of the County. Residential Property within the unincorporated area was divided into the Universal Area and the Non-Universal Area based upon the type of Solid Waste Service to be provided by the County as indicated in Section 3 of this Initial Assessment Resolution. The unincorporated area, labeled as the "Universal Area" in the map depicted in Exhibit A attached hereto, is hereby designated as the Universal Area. The remainder of the unincorporated area, labeled as the "Non-Universal Area" in Exhibit B, is hereby designated as the Non-Universal Area. Thereafter, Residential Property was divided into one of three categories based upon the location of the Residential Property:

- (1) Residential Property within the Universal Area of the County,
- (2) Residential Property within the Non-Universal Area of the County, and
- (3) Residential Property within the Incorporated Areas of the County.

Curbside Collection Cost

(C) Curbside Collection Service is provided by the County through a Contractor to Residentially Collected Residential Property within the Universal Area. Commercial Property and Commercially Collected Residential Property do not receive such service from the County. Consequently, the Curbside Collection Cost was allocated to Residentially Collected Residential Property within the Universal Area.

Rural Collection Center Cost

(D) Approximately sixty-four percent (64%) of the Rural Collection Center Cost, the "Non-Universal Area Rural Collection Center Cost", was allocated to Residential Property in the Non-Universal Area to be apportioned among the Residential Property within the Non-Universal Area pursuant to the Parcel Apportionment Methodology for the Non-Universal Area Rural Collection Center Assessment. Approximately thirty-six percent (36%) of the Rural Collection Center Cost, the "Rural Collection Center Cost for Residential Property outside the Non-Universal Area", was allocated to the Residential Property outside the Non-Universal Area to be apportioned among such Residential Property pursuant to the Parcel Apportionment Methodology for the Solid Waste Management Assessment.

Solid Waste Management Cost

(E) A Solid Waste Generation Percentage was determined for Commercial Property and Residential Property. The Solid Waste Generation Percentage for each Property Use Category was applied to the Waste Alternative Cost and the Solid Waste Facilities Cost. The resulting product is the cost allocation of that portion of the Waste Alternative Cost and the Solid Waste Facilities Cost allocated to each Property Use Category to be apportioned respectively among the Residential Property and the Commercial Property pursuant to the Parcel Apportionment Methodology for the Solid Waste Management Assessment.

(F) Approximately seventy-four percent (74%) of the Environmental Protection Cost was allocated to Residential Property and approximately twenty-six percent (26%) of such cost was allocated to Commercial Property to be apportioned among such

Improved Property pursuant to the Parcel Apportionment Methodology for the Solid Waste Management Assessment.

SECTION 6. PARCEL APPORTIONMENT METHODOLOGY.

The Solid Waste Cost, as allocated among the Property Use Categories by the Cost Apportionment Methodology provided in Section 5 of this Resolution, shall be apportioned among the parcels of Improved Property in a manner consistent with the Parcel Apportionment Methodology described in Exhibit E. Such parcel Apportionment Method is hereby approved, adopted, and incorporated into this Initial Assessment Resolution.

SECTION 7. DETERMINATION OF SOLID WASTE ASSESSMENT COST; ESTABLISHMENT OF INITIAL SOLID WASTE ASSESSMENTS.

(A) The Solid Waste Cost to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and the Parcel Apportionment for the Fiscal Year commencing October 1, 2020, are the amounts determined in the Estimated Solid Waste Assessment Rate Schedule, as set forth in Exhibit F attached hereto. The approval of the Estimated Solid Waste Assessment Rate Schedule by the adoption of this Initial Assessment Resolution determines the amount of the Solid Waste Assessment.

(B) The estimated Solid Waste Assessments specified in the Estimated Solid Waste Assessment Rate Schedule are hereby established to fund the specified Solid Waste Cost determined to be assessed in the Fiscal Year commencing October 1, 2020.

(C) The Estimated Solid Waste Assessments established in this Initial Assessment Resolution shall be the estimated assessment rates applied by the County Manager in the preparation of the preliminary Solid Waste Assessment Roll for the Fiscal

Year commencing October 1, 2020, as provided in Section 8 of this Initial Assessment Resolution.

SECTION 8. SOLID WASTE ASSESSMENT ROLL.

(A) The County Manager is hereby directed to prepare, or cause to be prepared, an initial Solid Waste Assessment Roll for the Fiscal Year beginning October 1, 2020, in the manner provided in the Resolution. Such initial assessment roll shall contain the following: (1) a summary description of all Assessed Property in the County, conforming to the description contained on the Tax Roll, (2) the name of the owner of record of each lot or parcel of Assessed Property as shown on the Tax Roll, and (3) the amount of the initial Solid Waste Assessment to be imposed against each such lot or parcel of Assessed Property. The initial Solid Waste Assessment Roll shall be retained by the Solid Waste Assessment Technician and shall be open to public inspection. The foregoing shall not be construed to require that the Solid Waste Assessment Roll be in printed form if the amount of the Solid Waste Assessment for each parcel of property can be determined by use of a computer terminal available to the public. The Solid Waste Assessment for each parcel of Assessed Property shall be computed in conformance with the apportionment methodology as provided in this Initial Assessment Resolution.

(B) It is hereby ascertained, determined, and declared the foregoing method of determining the Solid Waste Assessments is a fair and reasonable method of apportioning the Solid Waste Cost and the assessment collection cost among parcels of Assessed Property located within the Unit.

SECTION 9. INTERIM ASSESSMENTS. For Residential Property in the Universal Area and Non-Universal Area which are improved and for which a Certificate

of Occupancy is issued on or after October 1, 2020, an interim assessment for collection, disposal, and recycling of solid waste shall be collected by the Director of the Growth Management Department, or his or her designee, prior to the issuance of a Certificate of Occupancy. The amount of the interim assessment for the Fiscal Year beginning October 1, 2020, and ending September 30, 2021, shall be as set forth in Exhibit G attached hereto.

SECTION 10. AUTHORIZATION OF PUBLIC HEARING. There is hereby established a public hearing to be held on Tuesday, September 8, 2020, at 5:01 p.m., or as soon thereafter as the matter may be heard, in Room 209, 2nd floor of the Alachua County Administration Building, 12 South East 1st Street, Gainesville, Florida, for the purpose of:

(A) Receiving and considering any comments on the Solid Waste Assessments from affected property owners and

(B) Authorizing the imposition of the Solid Waste Assessments and collection on the same bill as ad valorem taxes.

SECTION 11. NOTICE BY PUBLICATION. The County shall publish notices, as required by Section 75.403 of the Alachua County Code, in substantially the form attached hereto as Exhibit H. Such notices shall be published no later than August 18, 2020, in a newspaper generally circulated in Alachua County.

SECTION 12. NOTICE BY MAIL. Notice shall be provided to the Owner of each parcel of Assessed Property on the Notice of Proposed Taxes (TRIM), which shall be mailed no later than August 18, 2020.

SECTION 13. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED in regular session, this _____ day of _____, A.D., 2020.

BOARD OF COUNTY COMMISSIONERS OF
ALACHUA COUNTY, FLORIDA

By: _____
Robert "Hutch" Hutchinson, Chair
Board of County Commissioners

ATTEST:

J. K. "Jess" Irby, Esq., Clerk
(SEAL)

APPROVED AS TO FORM

Alachua County Attorney

LIST OF EXHIBITS

EXHIBIT A:	Description of Universal Area
EXHIBIT B:	Description of Rural Collection Center Area
EXHIBIT C:	Description of Solid Waste Management Area
EXHIBIT D:	Department of Revenue Codes
EXHIBIT E:	Parcel Apportionment Methodology
EXHIBIT F:	Estimated Solid Waste Assessment Rate Schedule
EXHIBIT G:	Interim Assessment (charges on issuance of C.O.)
EXHIBIT H:	Newspaper Notice