

**CLAY COUNTY RESOLUTION NO. 2025/2026 – \_\_\_\_\_**

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF CLAY COUNTY, FLORIDA, RELATING TO THE IMPROVEMENT AND MAINTENANCE OF CERTAIN ROADS WITHIN THE OAK FOREST ROADS MUNICIPAL SERVICE BENEFIT UNIT; IMPOSING ROAD IMPROVEMENT AND MAINTENANCE ASSESSMENTS AGAINST CERTAIN PROPERTIES LOCATED WITHIN THE OAK FOREST ROADS MUNICIPAL SERVICE BENEFIT UNIT, WHICH IS LOCATED WITHIN THE UNINCORPORATED AREA OF CLAY COUNTY, FLORIDA; ESTABLISHING THE RATE OF ASSESSMENT; APPROVING THE ASSESSMENT ROLL; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Board of County Commissioners (the "Board") of Clay County, Florida, has enacted Ordinance No. 94-33 (the "Ordinance"), creating the Oak Forest Roads Municipal Service Benefit Unit (the "Benefit Unit") which authorizes the imposition of Road Maintenance Assessments against certain parcels of Assessable Property located therein; and,

**WHEREAS**, under the authority of the Ordinance the Board has initiated a road improvement and maintenance assessment program within the Benefit Unit using the tax bill collection method for the Fiscal Year beginning on October 1, 1994, following the methodology and requirements set forth in the Ordinance, to-wit: the Board, on July 12, 1994, adopted Resolution No. 93/94-100 (the "Initial Assessment Resolution"), containing a brief and general description of the road improvement and maintenance services to be provided, describing the method of apportioning the Service Cost to compute the Road Maintenance Assessment for specific parcels of Assessable Property, designating a Maximum Assessment Rate, and directing preparation of the Assessment Roll and provision of the notice required by the Ordinance; and on August 23, 1994, the Board adopted Resolution No. 93/94-125 (the "Final Assessment Resolution") by which it levied the Road Maintenance Assessments and adopted the Assessment Roll computed and generated pursuant to the Initial Assessment Resolution; and,

**WHEREAS**, the imposition of a Road Maintenance Assessment each Fiscal Year is an equitable and efficient method of allocating and apportioning the Service Cost among the specific parcels of Assessable Property within the Benefit Unit; and,

**WHEREAS**, the Board desires to continue to provide a road improvement and maintenance assessment program within the Benefit Unit using the tax bill collection method for the Fiscal Year commencing October 1, 2026; and,

**WHEREAS**, pursuant to the terms of the Ordinance the Board is required to adopt an Annual Rate Resolution approving the Assessment Roll and establishing the assessment rate for the ensuing Fiscal Year; and,

**WHEREAS**, the Board has ascertained, determined and declared that during the Fiscal Year commencing October 1, 2026, each parcel of Assessable Property within the Benefit Unit will be benefited by the provision of the road improvement and maintenance services in an amount not less than the Road Maintenance Assessment for each such parcel, all as hereinafter provided; and,

**WHEREAS**, the benefits provided to each parcel of Assessable Property include by way of example and not limitation, the improvement of accessibility to the community therein of essential governmental services, including but not limited to, those for fire, rescue, law enforcement, school bus transportation, solid waste collection and postal service.

**NOW THEREFORE BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF CLAY COUNTY, FLORIDA, AS FOLLOWS:**

**Section 1.**     **Authority.** This Resolution is adopted pursuant to the Ordinance, Chapter 125, Florida Statutes, and other applicable provisions of law.

**Section 2.**     **Definitions and Interpretation.** This Resolution constitutes the Annual Rate Resolution as defined in the Ordinance for the Fiscal Year commencing October 1, 2026. All capitalized terms in this Resolution shall have the meanings defined in the Ordinance, the Initial Assessment Resolution, and the Final Assessment Resolution.

**Section 3.**     **Road Improvement and Maintenance Services.** Upon the imposition of Road Maintenance Assessments against parcels of Assessable Property located within the Benefit Unit, the County shall provide road improvement and maintenance services within the Benefit Unit for the benefit of each such parcel of Assessable Property. The Service Cost shall be paid from proceeds of the Road Maintenance Assessments.

**Section 4.**     **Road Maintenance Assessments.**

(A) The parcels of Assessable Property described in the Assessment Roll, which is hereby approved and adopted, are hereby found to be specially benefited by the provision of the road improvement and maintenance services described herein and in the Initial Assessment Resolution and Final Assessment Resolution in the amount of the Road Maintenance Assessment set forth in the Assessment Roll, a copy of which was present at the meeting of the Board at which this Resolution was adopted, and is incorporated herein by reference.

(B) The method for computing Road Maintenance Assessments on the Assessment Roll, including the computations supporting the rate of assessment is substantially the same as previously adopted by the Board in the Final Assessment Resolution, and is hereby approved. The computation of the assessment for each Assessment Unit is set forth in Appendix A attached hereto, and the same is hereby approved.

(C) Neither the maximum assessment rate, the method of apportionment, the boundaries of the Benefit Unit, the purpose of the assessment, nor the use of the revenue generated by the assessment have been changed or substantially modified from that adopted under the Final Assessment Resolution.

(D) For the Fiscal Year commencing October 1, 2026, the Service Cost shall be allocated among all parcels of Assessable Property in the manner described in the Initial Assessment Resolution. An annual rate of assessment equal to \$229.00 for each unit of Assessable Property is hereby approved. Road Maintenance Assessments in the amounts set forth in the Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Assessable Property described in the Assessment Roll.

(E) Such Road Maintenance Assessments shall constitute a lien upon the parcels of Assessable Property so assessed 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.

(F) The Assessment Roll, as herein approved and adopted, shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance. The Assessment Roll shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix B.

**Section 5. Effect of Adoption of Resolution.** The adoption of this Annual Rate Resolution shall be the final adjudication of the issues presented herein (including, but not limited to, the method of apportionment, the rate of assessment, the Assessment Roll and the levy and lien of the Road Maintenance Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within twenty (20) days from the effective date of this Annual Rate Resolution.

**Section 6. Effective Date.** This Annual Rate Resolution shall take effect immediately upon its adoption.

**DULY ADOPTED,** by the Board of County Commissioners of Clay County, Florida, this 9th day of June, 2026.

BOARD OF COUNTY COMMISSIONERS  
CLAY COUNTY, FLORIDA

ATTEST:

BY: \_\_\_\_\_  
Kristen Burke, Chairman

\_\_\_\_\_  
Tara S. Green  
Clay County Clerk of Court and Comptroller  
Ex Officio Clerk to the Board

APPENDIX A  
ASSESSMENT COMPUTATION

**Oak Forest 2026/2027 Budget**  
**195 assessments**

**Revenue:**

Cash Carry Forward from previous year	\$ 41,421.00
Assessment revenue	\$ 44,655.00
Interest	\$ 918.00
Reversions	\$ -
Statutory 5% Budget Requirement	\$ (2,278.65)
Total	<u>\$ 84,715.35</u>

**Expenses:**

Collection Costs (2% tax collector commission + administrative fees)	\$ 2,232.75
Annual Maintenance	\$ 40,001.25
Reserve	\$ 42,481.35
Total	<u>\$ 84,715.35</u>

**Assessment per parcel**

**\$ 229.00**

APPENDIX B

FORM OF CERTIFICATE TO  
NON-AD VALOREM ASSESSMENT

**CERTIFICATE TO 2026 NON-AD VALOREM ASSESSMENT ROLL**

**OAK FOREST ROADS MSBU**

I, the undersigned, hereby certify that I am the Chairman of the Board, or authorized agent of the Board of County Commissioners located in Clay County, Florida; as such, I have satisfied myself that all property included or includable on the Non-Ad Valorem Assessment Roll for the aforesaid County 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, upon completion of this Certificate and the attachment of same to the herein described Non-Ad Valorem Assessment Roll as a part thereof, said Non-Ad Valorem Assessment Roll will be delivered to the Tax Collector of this County.

In witness whereof, I have subscribed this Certificate and caused the same to be attached to and made a part of the above-described Non-Ad Valorem Assessment Roll this the 9th day of June, 2026.

Received this \_\_\_\_ day of \_\_\_\_\_, 2026.

DIANE HUTCHINGS  
CLAY COUNTY TAX COLLECTOR

\_\_\_\_\_  
Kristen Burke, Chairman, Clay County  
Board of County Commissioners

By: \_\_\_\_\_  
Stephanie Davis  
Chief Tax Officer

ATTEST:

\_\_\_\_\_  
Tara S. Green, Clay County Clerk of Court and  
Comptroller, Ex Officio Clerk to the Board

	1 AU Parcels	2 AU Parcels	3 AU Parcels	0 AU Parcels	TOTALS
Parcels	180	6	1	1	188
AU	180	12	3	0	195
\$229/AU	\$41,220.00	\$2,748.00	\$687.00	\$0	\$44,655.00