NOTICE OF PUBLIC HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF SPECIAL SERVICE ASSESSMENTS FOR FIRE PROTECTION SERVICES AND FACILITIES

Notice is hereby given that the Board of Commissioners of the City of Trenton, Florida, will conduct a public hearing on annual rate Resolution Number 2026-14 to consider the imposition of assessments against certain properties located within the entire incorporated area of the City of Trenton, Florida, to fund the cost of fire protection services and facilities benefitting such properties and to authorize collection of such assessments on the annual ad valorem tax bill.

The assessments shall be collected by the Gilchrist County Tax Collector. Pursuant to the provisions of Florida Statutes section 197.3632, failure to pay the assessment will cause a tax certificate to be issued against the property which may result in the loss of title to the assessed property by foreclosure or tax deed sale. A public hearing to receive comments from affected property owners and to authorize the imposition and collection of the Service Assessments will be held at 6:00 p.m. or as soon thereafter as the matter can be heard, on September 14, 2026 at the Gilchrist County Commission Meeting Facility, located at 210 South Main Street, Trenton, Florida.

All affected property owners have a right to appear and be heard at the public hearing and the right to file written objections with the Board. Actions taken by the Board at the public hearing shall be the final adjudication of the issues presented, including the method of apportionment, the rate of assessment and the imposition of assessments, unless proper steps shall be initiated in a court of competent jurisdiction to secure relief from the date of Board action at the hearing. Any person wishing to appeal any decision of the Board with respect to any matter considered will need a record and may wish to ensure that a verbatim record is made.

The assessments will be computed according to the following schedule of assessment rates which apportion the costs among affected parcels to fund a portion of the fire protection services and facilities budget for the fiscal year beginning October 1, 2026. The total estimated net revenue the City expects to collect by the assessment is $191,719.00, with estimated realized of $180,216.00.

MAXIMUM ASSESSMENT RATES

Residential Properties, Improved	An annual assessment of $229 per Residential Dwelling Unit shall be imposed. Lots or parcels having multiple Dwelling Units shall be assessed a separate fee for each Dwelling Unit located thereon. Vacation homes and second residences shall be assessed as all other Dwelling Units.
Non-Residential Properties, Improved	Except as specifically exempted, all improved properties with non-residential uses shall be assessed as follows: $0.05 per square feet of Total Building Area.

	"Non-residential Properties, Improved" shall include RV parks, motels, hotels, and nursing homes.
Hazardous Materials Sites	No charge.
Vacant and Other Properties	No fee for vacant or agricultural parcels, unless the land contains a residential dwelling unit thereon, or a nonresidential farm building with a just market value exceeding $10,000.00. However, no fee for agriculture exempt pole barns shall be imposed.
Mixed Use	Lots or parcels containing a mixture of different classes of property shall be assessed for the units of each class times the rate for that particular class plus the number of units of the other class times the rate applicable for that particular class. (i.e., a parcel containing two houses and two commercial uses shall be assessed 2 times the rate for Residential plus 2 times the rate for Improved, Non-Residential.
Exemptions **Exemptions**	(A) Exemption for Indigency. Those persons who are indigent, meaning a person who, for the preceding twelve (12) months had an average family income which is below one hundred percent (100%) of the current year federal poverty level guidelines may apply for exemption from the Fire Protection Service Assessment. The application must be presented with sufficient evidence of indigency. (B) Institutional Uses. No Fire Protection Service Assessment shall be imposed upon a parcel of Institutional Property whose use is wholly exempt from ad valorem taxation under Florida law, as defined in this Resolution imposing the assessment.
Discount for Fire Sprinklers	A discount of twenty-five percent (25%) is set forth herein for buildings with approved sprinkler systems.
Buy-down	The Board recognizes that a portion of the total Special Assessment Revenue generated by the implementation of the Special Assessment hereby imposed is being exempted from collection although a portion of the cost of such service is funded by the Special Assessment. The City, following study, has determined that this cost based upon the assessment being imposed is $25,879 for Government Property and $4,038 for Institutional Tax Exempt Property. As such, in equity the City shall contribute the sum of $29,917 annually to the Special Assessment Fund as the buy-down to offset the exempted loss of revenue.

The assessment rates provided herein shall be deemed the maximum assessment rates for the Fiscal Year beginning October 1, 2026. When applicable, the assessment will include an amount equivalent to the payment delinquency for the prior year's fire protection services and facilities assessment. Copies of the assessment roll, showing the amount of the assessment to be imposed against each parcel of property, and the legal documentation relating to the assessments are available for inspection at the office of the Trenton Clerk/City Manager, located at Trenton City Hall, 500 North Main Street, Trenton, Florida 32693, between the hours of 8:30 a.m. and 5:00 p.m., Monday through Thursday. If you have any questions, please contact Mrs. Brittany Mills, Clerk/City Manager at (352) 463-4000.

"Persons with disabilities requesting reasonable accommodations to participate in this proceeding should provide written notice to Mrs. Brittany Mills, Trenton City Manager, at 500 N. Main Street, Trenton, Florida 32693, Telephone No. (352) 463-4000, at least 48 hours prior to said meeting."

BOARD OF COMMISSIONERS OF THE CITY OF TRENTON, FLORIDA.

Publish 1 time on September 3, 2026
Post at the South entrance to the Gilchrist County Courthouse