

RESOLUTION NO. 2026-434

A resolution of the City of Gainesville, Florida, relating to the provision of solid waste services, facilities, and programs in the City of Gainesville; providing for legislative determinations of special benefit and fair apportionment; describing the method of assessing solid waste services costs against the real property that will be specially benefitted thereby; establishing the estimated assessment rate for solid waste assessments for the fiscal year beginning October 1, 2026; directing the preparation of an assessment roll; providing for hardship assistance; providing for a vacancy adjustment; providing for method of collection; authorizing a public hearing and directing the provision of notice; providing for application of assessment proceeds; providing for severability; and providing an immediate effective date.

Whereas, the City Commission of the City of Gainesville, Florida (the "City Commission"), has enacted Ordinance No. 2026-323 (the "Ordinance"), codified in Division 8, Article III, Chapter 27 of the Code of Ordinances, which authorizes the annual imposition of Solid Waste Services Assessments for solid waste collection services, facilities, and programs against all Assessed Property within the City of Gainesville (the "City"); and

Whereas, the City Commission desires to implement a solid waste services special assessment within the City using the tax bill collection method for the Fiscal Year beginning on October 1, 2026; and

Whereas, the Ordinance describes the initial proceeding for the adoption of the Solid Waste Initial Assessment Resolution. The Solid Waste Initial Assessment Resolution describes the method of apportioning the Solid Waste Services Cost and the computation of the Solid Waste Services Assessment for properties based upon their solid waste cart size; and

Whereas, the City Commission desires to adopt this Solid Waste Initial Assessment Resolution, which describes the method of assessing the Solid Waste Services Cost against Assessed Property located within the City, estimates the rates of assessment, directs the preparation of an initial Assessment Roll,

authorizes a public hearing, and directs the provision of notice thereof, as required by the Ordinance; and

Whereas, the imposition of a Solid Waste Services Assessment for solid waste services, facilities and programs for each Fiscal Year is an equitable and efficient method of allocating and apportioning Solid Waste Services Cost among parcels of Assessed Property.

Now, therefore, be it resolved by the City Commission of the City of Gainesville, Florida:

Article 1

Definitions and Legislative Findings

Section 1.01. Purpose.

This resolution constitutes the Solid Waste Initial Assessment Resolution as defined in the Ordinance, which initiates the process for preparing the Assessment Roll and directs the imposition of Solid Waste Services Assessments for the Fiscal Year beginning October 1, 2026.

Section 1.02. Definitions.

As used in this resolution, the following capitalized words and terms not otherwise defined herein shall have the following meanings. Unless the context indicates otherwise, words imparting the singular number include the plural number, and vice versa. All terms not defined below shall be defined by the definitions found in the Ordinance, and, if not there, by their common meaning, unless the context hereof otherwise requires.

“Assessed Property” means Residential Property that causes a burden on or receives a special benefit from the solid waste services, programs, or facilities provided by the City. This definition excludes government-owned property.

“Building” means any structure, whether temporary or permanent, built for support, shelter, habitation, or enclosure of persons, chattel or property of any kind. This term shall include Mobile Homes that function as a building.

“Cart” shall mean a serial-numbered, two-wheeled container with attached

lid and handle, available in different sizes, intended to hold garbage, and supplied and distributed by the solid waste collector.

“Collection Cost Component” means that portion of the Solid Waste Services Assessment that is attributable to the cost to collect Solid Waste from Residential Properties and transfer the Solid Waste to a disposal facility.

“Curbside” shall mean the designated physical location for the placement of Solid Waste accumulations intended for residential service collection and disposal. This designated location is as near as possible to the traveled streets or alley normally serviced by the contractor's collection vehicles.

“Disposal Cost Component” means that portion of the Solid Waste Services Assessment that is attributable to the cost to dispose of Solid Waste.

“Dwelling Unit” means a building, other than a dormitory, comprising the essential elements of a single housekeeping unit. Each building on a parcel that has its own electric meter, and/or one full kitchen shall be considered a separate dwelling unit.

“Garbage” means putrescible and non-putrescible waste generated by normal residential activities.

“Mobile Home” means any movable building or vehicle, with or without independent motorized power, built on an integral chassis or sections thereof, which is used or usable as a temporary or permanent dwelling.

“Property” means a parcel of real property which the Property Appraiser has assigned a distinct ad valorem property tax identification number.

“Residential Property” means a tax parcel with Buildings with four or fewer Dwelling Units that receives residential curbside service and that has not been excluded from residential curbside service by the City pursuant to the code of ordinances.

“Solid Waste” means garbage, bulk waste, white goods, recycled materials, and yard waste, collectively.

“Solid Waste Services Assessment” means the special assessment lawfully imposed by the City Commission against Assessed Property to fund all or

any portion of the cost of solid waste services, facilities, or programs providing a special benefit to property as a consequence of possessing a logical relationship to the value, use, or characteristics of the Assessed Property.

“Solid Waste Services Cost” means the amount determined by the City Commission in any Fiscal Year to fund all or any portion of the cost of the provision of solid waste services, facilities, or programs which provide a special benefit to Residential Property, and shall include, but not be limited to, the following components: (A) the cost of physical construction, reconstruction or completion of any required facility or improvement; (B) the cost incurred in any required acquisition or purchase; (C) the cost of all labor, materials, machinery, and equipment; (D) the cost of fuel, parts, supplies, maintenance, repairs, and utilities; (E) the cost of computer services, data processing, and communications; (F) the cost of all lands and interest therein, leases, property rights, easements, and franchises of any nature whatsoever; (G) the cost of any indemnity or surety bonds and premiums for insurance; (H) the cost of salaries, volunteer pay, workers’ compensation insurance, or other employment benefits; (I) the cost of uniforms, training, travel, and per diem; (J) the cost of construction plans and specifications, surveys, and estimates of costs; (K) the cost of education regarding recycling and proper disposal of Solid Waste; (L) the cost of engineering, financial, legal, and other professional services; (M) the cost of compliance with any contracts or agreements entered into by the City to provide solid waste services; (N) disposal costs; (O) all costs associated with the structure, implementation, collection, and enforcement of the Solid Waste Services Assessments, including any service charges of the Tax Collector or Property Appraiser and amounts necessary to off-set discounts received for early payment of Solid Waste Services Assessments pursuant to the Uniform Assessment Collection Act or for early payment of Solid Waste Services Assessments collected pursuant to the Ordinance; (P) all other costs and expenses necessary or incidental to the acquisition, provision, or construction of solid waste collection services, facilities, or programs, and such other expenses as may be necessary or incidental to any related financing

authorized by the City Commission by subsequent resolution; (Q) a reasonable amount for contingency and anticipated delinquencies and uncollectible Solid Waste Services Assessments; and (R) reimbursement to the City or any other Person for any moneys advanced for any costs incurred by the City or such Person in connection with any of the foregoing components of Solid Waste Services Cost. In the event the City also imposes an impact fee upon new growth or development for solid waste services related capital improvements, the Solid Waste Services Cost shall not include costs attributable to capital improvements necessitated by new growth or development that will be paid by such impact fees.

Section 1.03. Provision and Funding of Solid Waste Services.

Upon the imposition of a Solid Waste Services Assessment for solid waste services, facilities, or programs against Assessed Property located within the City, the City shall provide solid waste services to such Assessed Property. All or any portion of the cost to provide such solid waste services shall be funded from proceeds of the Solid Waste Services Assessments. If only a portion of the Solid Waste Services Cost is to be funded by the proceeds of the Solid Waste Special Assessments, the remaining cost required to provide solid waste services, facilities, and programs shall be funded by legally available City revenues other than Solid Waste Services Assessment proceeds.

Section 1.04. Imposition and Computation of Solid Waste Services Special Assessments.

Solid Waste Services Assessments are hereby imposed against all Assessed Property within the incorporated area of the City of Gainesville, Florida. Solid Waste Services Assessments shall be computed in the manner set forth in this Solid Waste Initial Assessment Resolution.

Section 1.05. Legislative Determinations of Special Benefit and Fair Apportionment.

It is hereby ascertained, determined and declared that:

(A) Upon the adoption of this Solid Waste Initial Assessment Resolution determining the Solid Waste Services Cost and identifying the Assessed Property to

be included in the Assessment Roll, the legislative determinations of special benefit ascertained and declared in Section 27-95.10 of the Ordinance are hereby ratified and confirmed.

(B) The Solid Waste Services Cost provides a special benefit to the Assessed Property based upon the following legislative determinations: Solid Waste budget prepared by Stantec Consulting Services, Inc. on June 12, 2026; the legislative determinations set forth in Section 27-95.10 of the Ordinance; and this Solid Waste Initial Assessment Resolution, which are hereby readopted, ratified, affirmed, and incorporated herein as if set forth in full.

(C) Each Assessed Property located within the City will be benefitted by the City's provision of solid waste services, facilities, and programs in an amount not less than the Solid Waste Services Assessment imposed against such Assessed Property, computed in the manner set forth in this Solid Waste Initial Assessment Resolution.

(D) The special benefits provided by the solid waste services, facilities, and programs to all Residential Property located within the City include, but are not limited to: (1) the provision, availability, and use of solid waste collection and disposal service by the owners and occupants of Residential Property; (2) reduction of fire risk by regular removal of combustible materials; (3) protection of on-site drainage thereby reducing risk of flooding; (4) improved sanitation of the Residential Property, resulting in less likelihood of pests, vermin, and other nuisance conditions; (5) enhanced compliance with health and safety codes, which can affect insurability and financing; (6) alleviation of the burdens caused by solid waste accumulation and removal of solid waste attendant with the use of Residential Property; and (7) education about solid waste collection and proper disposal of various types of Solid Waste.

(E) The Solid Waste Services Cost, should, to the extent practicable, be allocated in relationship to the benefits enjoyed, services received, or burden caused therefrom. There is a logical relationship between the use of Assessed

Property and the need for the collection and disposal of Solid Waste, and associated services provided by the City in furtherance of that effort.

Budget Apportionment

(F) In calculating the amount of the Solid Waste Services Cost, the City examined each item in the solid waste budget and determined which budget categories provide services to Residential Properties as opposed to properties not defined as Residential Properties (also referred to as “non-residential properties”). It is fair and reasonable to exclude budget items that serve the non-residential sector. For those budget items that serve both residential and non-residential functions, the budget item was allocated proportionally between residential and non-residential functions by examining time or resources dedicated to Residential Properties. The amount of the budget allocated to Residential Property services is the total Solid Waste Services Cost. In other words, the Residential Property services budget represents one hundred 100% of the Solid Waste Services Cost.

Allocation between Collection and Disposal Costs

(G) The City applied a two-step allocation methodology to disaggregate the total Residential Property services budget by allocating that budget between collection and disposal functions. The budgeted amounts for residential solid waste services were allocated between disposal-related costs/activities and collection-related costs/activities in order to apportion those two separate cost categories fairly to each Residential Property. Each budget item was evaluated based on its functional relationship to the solid waste department’s residential service activities and classified into one of four categories: collection, disposal, indirect, or split. This functional review ensured that costs were assigned based on how resources are actually used in delivering service, rather than solely on accounting classifications.

(H) Costs that could be clearly attributed to a single function were allocated directly. For example, tipping fees paid to the disposal facility to dispose of Solid Waste represent a direct disposal cost and were therefore assigned entirely to the disposal function. The majority of collection costs are driven by the City’s

costs for services provided by its private contractor that collects Solid Waste. Collection-related costs also include the City's administrative costs, such as labor and equipment, necessary to oversee the contract with the City's private contractor and assist Residential Property Owners with service issues. Vehicle purchases associated with inspection activities supporting collection operations were fully allocated to the collection function. Costs that could be allocated entirely to a single function were added and analyzed. This analysis revealed 20% of costs were allocated entirely to disposal and 80% of costs were allocated entirely to collection.

(I) For expenses that support both functions or could not be clearly attributed to a single activity, costs were either classified as indirect or proportionally split using reasonable allocation assumptions. The proportion of costs allocated to collection and disposal services for these budget line items was determined by examining employee job functions and the extent to which each function supports collection or disposal activities. For some indirect costs, the allocation assumption was based upon the 20% disposal and 80% collection percentages that were ascertained based upon budget line items that were attributed to a single activity.

(J) Table 1 presents the results of the functional cost allocations for the total budget for residential services for Fiscal Year 2026-2027. The total Residential Property services budget is \$11,831,929.00. It summarizes the distribution of total Solid Waste Services Costs between the collection and disposal functions by major cost center.

Table 1 - Fiscal Year 2026-2027 Collection and Disposal Allocations by Cost Center

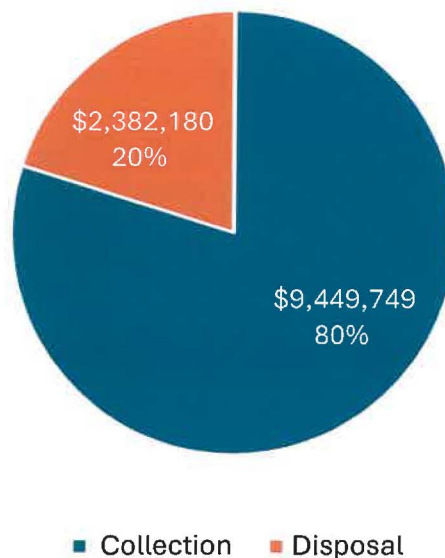
Cost Center	Collection	Disposal
Salaries and Benefits	\$1,002,475.00	\$556,930.00
Operations and Maintenance	\$7,639,832.00	\$1,819,085.00
Nondiscretionary Operations and Maintenance	\$72,899.00	\$40,500.00
Administrative and General	\$1,154,807.00	\$294,089.00

Nondiscretionary Administrative and General	\$461,622.00	\$117,559.00
Capital Outlay	\$21,214.00	\$11,786.00
Pavement Resurfacing Transfer	\$2,070,000.00	\$230,000.00
Debt Service	\$292,048.00	\$74,374.00
One Time Payment of Statutory Discount and Property Appraiser Fee*	\$162,467.00	\$41,375.00
Credit for GRU Billing Costs	\$(444,416.00)	\$(113,177.00)
Change of Fund Balance	\$(572,980.00)	\$(102,001.00)
Franchise Fees	\$(1,749,804.00)	\$(445,614.00)
Miscellaneous Revenue	\$(660,415.00)	\$(142,726.00)
Total	\$ 9,449,749.00	\$2,382,180.00

*A portion of Uniform Assessment Collection Act costs (1.5% of Statutory Discount and Property Fee of \$18,000) will be paid for using the Fund Balance.

As shown in Table 1, the majority of total Solid Waste Services Costs are attributable to collection services. These percentages are visually represented in the pie chart in Figure 1.

Figure 1 - Fiscal Year 2026- 2027 Distribution of Collection and Disposal Allocation



(K) Solid Waste Services Assessments authorized by Division 8, Article III, Chapter 27, City of Gainesville Code of Ordinances, and this Solid Waste Initial Assessment Resolution provide an equitable method of funding the Solid Waste

Services Cost by fairly and reasonably allocating the Solid Waste Services Cost to Residential Property on the basis of the special benefit accruing to such property. A fair and reasonable way to approximate the level of service provided to each Residential Property is by adding the Disposal Cost and Collection Cost attributable to each Residential Property. The sum of the Disposal Cost and Collection Cost for a particular Residential Property, plus costs associated with the Uniform Assessment Collection Act, is the amount of the Property's Solid Waste Special Assessment.

(L) In accordance with section 163.3162(3)(a) and (b), Florida Statute, the City is prohibited from charging a fee on certain properties classified by the Property Appraiser as agricultural. However, if a Property has a Building used strictly for residential purposes and not for agricultural purposes, the Property is subject to the special assessment and shall be assessed according to the methodology described in this Resolution.

(M) It is fair and reasonable to give a refund of a portion of the Special Assessment in situations where a Property is vacant for a period of at least three (3) consecutive months because the City does not pay for disposal costs for Garbage collected in Carts during the vacancy period.

Article 2

Property Apportionment Methodology and Computation of Special Assessment

Section 2.01. Determination of Property that is Residential Property.

The City has provided curbside solid waste service to Residential Properties within the City since at least 1994. The assignment of individual properties to the Residential Property category was accomplished based upon property use categories assigned by the Alachua County Property Appraiser, utility bills, and field work. The City continuously updates the list of Residential Properties it services using the resources described above. The City has approximately 29,350 Residential Properties that receive a special benefit from solid waste services.

Section 2.02. Budget Allocation Between Disposal and Collection Costs.

The Solid Waste Services Cost is allocated among Residential Properties in a manner consistent with this Article. Annual assessment rates reflect the cost of providing collection and disposal services to a Property based upon the Cart size used by the Property. The Solid Waste Services Cost (excluding the majority of costs associated with the Uniform Assessment Collection Act) that the City Commission has decided to fund in the Fiscal Year beginning October 1, 2026 with special assessment revenue is shown below in Table 2. The Solid Waste Services Cost is one hundred percent (100%) of the total residential services budget. The table shows the total number of annual collection events across all Residential Properties in the Collection column and total gallons of Solid Waste disposed of annually under the Disposal column. The number of annual collection events represents the number of Residential Properties multiplied by 52 weeks. The budget for each column is divided by the units per year to arrive at the unit cost per Property. The Unit Cost represents the Collection Cost Component and Disposal Cost Component, respectively, for which the calculations and analysis are described in further detail below.

Table 2 - Solid Waste Residential Assessable Budget and Unit Calculation

	Collection	Disposal	Total
Solid Waste Services Cost (Budget)	\$9,449,749.00	\$2,382,180.00	\$11,831,929.00
Units	Collections	Capacity	
Units Per Year	1,526,200 collection events	83,307,900 gallons disposed of	
Unit Cost (Collection Cost Component and Disposal Cost Component)	\$6.1917	\$0.0286	\$6.2203

The Solid Waste Services Cost in Table 2 does not include a majority of additional costs associated with the Uniform Assessment Collection Act. "Solid

Waste Services Cost,” as used in this table, is also referred to as the “Unadjusted Solid Waste Services Cost” in Section 2.06.

Section 2.03. Collection Cost Component.

(A) The Collection Cost Component is that portion of the Solid Waste Services Assessment that is attributable to the cost to collect Solid Waste from each Residential Property and transfer it to the designated disposal facility. The Collection Cost Component does not vary by Residential Property because a single instance of Solid Waste collection requires the same level of resources and effort for each Residential Property.

(B) Solid Waste is collected weekly from each Residential Property. The number of collection events per year is the number of times Solid Waste is collected from each Residential Property. The number of annual collection events was determined by multiplying the number of Residential Properties by 52. The Collection Cost Component for each Property was calculated by dividing the Solid Waste Services Cost attributable to collection by the total number of collection events per year. This quotient is the Collection Cost Component attributable to each Residential Property.

Collection Cost (\$9,449,749.00) / Number of Collection Events (1,526,200) =
Collection Cost Component per Property (\$6.1917)

(C) The amount of the Collection Cost Component assigned to each Residential Property for each instance of collection is \$6.1917. The annual Collection Cost Component for each Residential Property was calculated by multiplying \$6.1917 by 52, which represents 52 weeks of collection. Therefore, the annual Collection Cost Component for each Residential Property is \$321.9684.

Section 2.04. Disposal Cost Component.

(A) The Disposal Cost Component is that portion of the Solid Waste Services Assessment that is attributable to the cost to dispose of Solid Waste. The disposal costs are allocated according to the capacity of the garbage cart,

measured in gallons. The Disposal Cost Component is expressed in terms of the cost per gallon of capacity for each garbage cart. The Disposal Cost Component varies according to the size of the garbage container selected by a Property Owner.

(B) The size of the container serves as a reasonable and observable proxy for the volume of solid waste generated at the Assessed Property that is later disposed of. Properties selecting larger containers receive a higher level of service, i.e. greater benefit, including increased waste capacity and higher disposal costs, while properties selecting smaller containers receive a correspondingly lower level of service because smaller garbage carts have less waste capacity and lower disposal costs. This approach ensures that each Assessed Property is assessed in proportion to the burden it places on City resources and expenditures necessary to provide solid waste services, facilities, and programs.

(C) The Disposal Cost Component is calculated by first calculating the disposal-related costs from the Solid Waste Services Cost. The second component of the calculation is the estimated annual disposal volume, measured in gallons of available capacity for all Residential Properties. The Disposal Cost Component per gallon is calculated by dividing the total disposal-related costs by the estimated annual disposal volume. The Disposal Cost per gallon is \$0.0286.

Disposal Cost (\$2,382,180.00) / Disposal Volume per Year (83,307,900 gallons) =
Disposal Component Cost (\$0.0286 per gallon).

(D) The City offers garbage carts in four (4) different sizes. Along with each garbage cart, a resident receives a recycling bin(s), the ability to arrange for the collection of bulk waste and white goods when needed, and the ability to dispose of a specified amount of yard waste on a regular basis. The Disposal Cost per garbage cart size includes costs associated with disposal of all of the aforementioned types of Solid Waste. The annual Disposal Cost Component for each Cart size was calculated by multiplying \$0.0286 per gallon by the capacity of the Cart and then

multiplying it by 52, which represents 52 weeks of collection. The annual Disposal Cost Component for each garbage cart size is as follows:

20 gallon cart - \$29.7440

35 gallon cart - \$52.0520

64 gallon cart - \$95.1808

96 gallon cart - \$142.7712

Section 2.05. Special Assessment Base Rate Calculation.

The Solid Waste Special Assessment Base Rate was computed for each Property that receives solid waste services located within the City by adding the annual Collection Cost to the annual Disposal Cost. The annual Collection Cost for each Assessed Property is \$321.9684. The annual Disposal Cost for each Cart is listed in Table 3 below. The Disposal Cost varies depending on the size of the garbage cart(s) used on the property.

Table 3 - Special Assessment Base Rate Calculation

Cart Size	Disposal Cost Component	Collection Cost Component	Special Assessment Base Rate
20 gallon	\$29.7440	\$321.9684	\$351.7124
35 gallon	\$52.0520	\$321.9684	\$374.0204
64 gallon	\$95.1808	\$321.9684	\$417.1492
96 gallon	\$142.7712	\$321.9684	\$464.7396

Section 2.06. Uniform Assessment Method Collection Costs.

(A) Use of the Uniform Assessment Collection Act to collect special assessments entails that the City will incur additional costs associated with the Tax Collector's fee (two percent (2%)), Property Appraiser's fee (eighteen thousand dollars (\$18,000)), and Statutory Discount of up to four percent (4%) for early payment. The City has decided to recover the full Tax Collector's fee of two percent (2%) and a portion of the Statutory Discount (two and one-half percent (2.5%)). The City will pay for the Property Appraiser's fee and any revenue loss from the

remaining one and one-half percent (1.5%) of the Statutory Discount for early payment using other legally available funds.

(B) Table 4 shows the Adjusted Solid Waste Services Cost after adding costs due to the Tax Collector fee and two and one-half percent (2.5%) Statutory Discount to the Unadjusted Solid Waste Services Cost.

Table 4 - Adjusted Solid Waste Services Cost

Description	Total Amount
Unadjusted Solid Waste Services Cost	\$11,831,929.00
Tax Collector Fee (2%)	\$247,789.00
Statutory Discount (2.5%)	\$309,736.00
Adjusted Solid Waste Services Cost	\$12,389,454.00

(C) Table 5 shows the allocation of costs associated with the Uniform Assessment Collection Act to Assessed Properties based upon cart size. As shown in Table 5, the Tax Collector Fee and Statutory Discount were allocated to each cart size as a percentage of the Adjusted Solid Waste Services Cost for each cart size because those fees are based upon a percentage of the special assessment imposed upon each Assessed Property. The column on the right of Table 5 shows the Adjusted Solid Waste Assessment, which is the Solid Waste Special Assessment for each cart size after including Uniform Assessment Collection Act costs. The Adjusted Solid Waste Assessment is also the final estimated Solid Waste Services Assessment to be imposed on Assessed Properties for the Fiscal Year that commences October 1, 2026.

Table 5 - Adjusted Solid Waste Assessment for each Cart Size

Cart Size	Special Assessment Base Rate	Tax Collector Fee (2%)	Statutory Discount (2.5%)	Adjusted Solid Waste Assessment
20 gal.	\$351.7124	\$7.3189	\$9.1487	\$368.1800

35 gal.	\$374.0204	\$7.8043	\$9.7553	\$391.5800
64 gal.	\$417.1492	\$8.7381	\$10.9227	\$436.8100
96 gal.	\$464.7396	\$9.7735	\$12.2169	\$486.7300

Article 3

Solid Waste Assessments

Section 3.01. Determination of Solid Waste Services Cost; Establishment of Estimated Solid Waste Services Assessments.

(A) The Solid Waste Services Cost to be assessed and apportioned among benefitted properties for the Fiscal Year commencing October 1, 2026 is approximately \$12,389,454.00.

(B) The estimated Solid Waste Services Assessments to be assessed and apportioned among Assessed Properties pursuant to the methodology set forth herein to generate the estimated Solid Waste Services Cost for the Fiscal Year beginning October 1, 2026 are hereby established as follows for the purpose of this Solid Waste Initial Assessment Resolution:

Cart Size	Solid Waste Services Assessments
20 gallon	\$368.18
35 gallon	\$391.58
64 gallon	\$436.81
96 gallon	\$486.73

(C) The Estimated Solid Waste Services Assessments specified in (B) above are hereby established to fund the specified Solid Waste Services Cost determined to be assessed in the Fiscal Year beginning October 1, 2026.

(D) No portion of such Solid Waste Services Cost is attributable to the capital improvements necessitated by new growth or development that are funded by impact fee revenue.

(E) This Resolution does not limit the ability of the City to charge solid waste user fees to government properties that benefit from the City's provision of solid waste services, facilities, or programs.

(F) Any shortfall in the expected proceeds from the Solid Waste Services Assessments due to any reduction or exemption from payment of the Solid Waste Services Assessments required by law or authorized by the City Commission shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Solid Waste Services Assessment.

(G) In accordance with Sec. 163.3162(3)(a) and (b), Fla. Stat., the City is prohibited from charging a fee on certain properties classified by the Property Appraiser as agricultural. However, if a Property has a Building used strictly for residential purposes and not for agricultural purposes, the Property is subject to the special assessment and shall be assessed according to the methodology described in this Resolution.

(H) The estimated Solid Waste Services Assessments established in this Solid Waste Initial Assessment Resolution shall be the estimated assessment rates applied by the City Manager in the preparation of the initial Assessment Roll for the Fiscal Year beginning October 1, 2026.

Section 3.02. Assessment Roll.

(A) The City Manager is hereby directed to prepare, or cause to be prepared, an initial Assessment Roll for the Fiscal Year beginning October 1, 2026, in the manner provided in Section 27-95.15 of the Ordinance. The Assessment Roll shall include all Assessed Properties within the City. The City Manager shall apportion the estimated Solid Waste Services Cost to be recovered through Solid Waste Services Assessments in the manner set forth in this Solid Waste Initial Assessment Resolution.

(B) A copy of the Ordinance, this Solid Waste Initial Assessment Resolution, documentation related to the estimated amount of the Solid Waste Services Cost to be recovered through the imposition of Solid Waste Services Assessments, and the initial Assessment Roll shall be maintained on file in the office of the City Manager and open to public inspection. The foregoing shall not be construed to require that the initial Assessment Roll be in printed form if the amount of the Solid Waste Services Assessment for each parcel of property can be determined by the use of a computer terminal available to the public.

(C) It is hereby ascertained, determined, and declared that the method of determining the Solid Waste Services Assessments for solid waste services as set forth in this Solid Waste Initial Assessment Resolution is a fair and reasonable method of apportioning the Solid Waste Services Cost among parcels of Assessed Property located within the City.

Section 3.03. Hardship Assistance.

(A) There is hereby created an economic hardship program to assist residential property Owners. This program is designed to financially assist City residents who are living below or close to the poverty level and are at risk of losing title to their homes as a result of the imposition of the Solid Waste Services Assessment.

(B) On an annual basis the City Commission may designate the funds available to provide any hardship assistance. The provision of hardship assistance in any one year shall in no way establish a right or entitlement to such assistance in any subsequent year and the provision of funds in any year may be limited to the extent funds are available and appropriated by the City Commission.

(C) The City Manager shall establish guidelines and administer the hardship program.

(D) An Owner of Residential Property who meets low income level and asset guidelines established by the City may be eligible to receive a partial payment of the Solid Waste Services Assessment by the City. Applicants for this hardship assistance shall provide written documentation satisfactory to the City Manager in order to

qualify for such assistance. Any amounts provided for hardship assistance shall be paid by the City from funds other than those generated by the Solid Waste Services Assessment.

Section 3.04. Vacancy Adjustment.

(A) Each Owner of Assessed Property shall be afforded the opportunity to demonstrate, in the manner described below, that the Owner should be entitled to a partial refund of the Solid Waste Services Assessment if the Assessed Property has been vacant for at least three (3) consecutive months during the Fiscal Year.

(B) First, the Owner must notify the City in writing in advance that the Assessed Property will be vacant for at least three (3) consecutive months. Second, when the Property ceases to be vacant, the Owner shall certify by affidavit to the City, on a form provided by the City Manager, that the Property was vacant at least three (3) consecutive months; such certification shall be subject to verification and audit. At a minimum, such affidavit shall conclusively identify and affirm: (1) the tax parcel; (2) the size of the garbage cart; (3) the dates the Property was vacant; (4) proof of payment of the solid waste assessment for the Fiscal Year in which the refund is sought; and (5) documentation indicating that the Assessed Property used substantially less utilities during the period of vacancy or, in the alternative, evidence satisfactory to the City Manager that such property was vacant and verification that no solid waste was generated from such Assessed Property during the period of vacancy. Failure to file the application within three (3) months after the vacancy period ends shall be deemed to be a waiver of the right to a refund.

(C) The City Manager is directed and authorized to issue, or cause to be issued, a partial refund of the Solid Waste Services Assessment imposed for the Fiscal Year beginning October 1, 2026 upon an Assessed Property whose Owner timely and satisfactorily demonstrates by affidavit that such parcel has experienced a vacancy as defined herein. The refund will be calculated by multiplying the number of months the Property was vacant by a portion of the monthly Solid Waste Services Assessment amount, i.e., (one-twelfth (1/12) of a portion of the annual Solid Waste Services Assessment multiplied by the number of vacant months). The

portion of the monthly Solid Waste Services Assessment amount that will be refunded is that portion attributable to disposal costs. The City Manager will establish guidelines for vacancy rate calculations. The final determination of the refund shall be determined by the City Manager. The City will process the refund.

(D) Any shortfall in the expected Solid Waste Services Assessment proceeds due to any adjustment for vacancy shall be supplemented by any legally available funds and shall not be paid for by proceeds or funds derived from Solid Waste Services Assessments.

Section 3.05. Property Reclassification.

If an Assessed Property Owner paid the Solid Waste Services Assessment for the Fiscal Year, but the Property is later reclassified as commercially-collected property during the Fiscal Year, and if proof of payment is provided to the City, the Owner(s) shall be entitled to a refund in an amount equal to one-twelfth (1/12) of the Solid Waste Services Assessment imposed in respect of such Property for each full month during which the Property was or will be provided with commercial collection service. The City will process the refund.

Section 3.06. Cart Size Exchange.

Each Assessed Property Owner may request a different size Cart once per Fiscal Year. If the new Cart size is less than the current one, the City will issue a refund directly to the Property Owner. If the new Cart size is greater than the current one, the Property Owner will pay the difference directly to the City prior to receiving a larger Cart.

Section 3.07. Method of Collection.

The Solid Waste Service Assessments shall be collected from all Assessed Property pursuant to the Uniform Assessment Collection Act as provided in Section 27-95.26 of the Ordinance for the Fiscal Year beginning October 1, 2026.

Article 4

Notice and Public Hearing

Section 4.01. Authorization of Public Hearing.

There is hereby established a public hearing to be held at 5:30 p.m., or as soon thereafter as may be heard, on September 10, 2026 in the Commission Chambers of City Hall, 200 E. University Avenue, Gainesville, Florida, at which time the City Commission will receive and consider any comments on the Solid Waste Services Assessment from the public and affected property owners and consider imposing Solid Waste Services Assessments.

Section 4.02. Notice by Publication.

The City Manager shall publish a notice of the public hearing authorized by Section 4.01 hereof in the manner and time provided in Section 27-95.16 of the Ordinance. The notice shall be published no later than August 21, 2026 in substantially the form attached hereto as Appendix A.

Section 4.03. Notice by Mail.

(A) The City Manager shall also provide notice by first class mail to the Owner of each parcel of Assessed Property in the event circumstances described in Section 27-95.20(g) of the Ordinance so require. Such notices shall be mailed no later than August 21, 2026.

(B) If the City determines that the truth-in-millage ("TRIM") notice that is mailed by the Property Appraiser under section 200.069, Florida Statute, also fulfills the requirements of paragraph (A) of this Section 4.03, then the separate mailing requirement described in paragraph (A) will be deemed to be fulfilled by the TRIM notice.

Article 5

General Provisions

Section 5.01. Application of Assessment Proceeds.

The revenue derived from the City's Solid Waste Services Assessments will be utilized for the provision of solid waste services, facilities, and programs within the City. In the event there is any fund balance remaining at the end of the Fiscal

Year, such balance shall be carried forward and used only to fund solid waste services, facilities, and programs.

Section 5.02. Severability.

The provisions of this Solid Waste Initial Assessment Resolution are severable; and if any section, subsection, sentence, clause or provision is held invalid by any court of competent jurisdiction, the remaining provisions of this Solid Waste Initial Assessment Resolution shall not be affected thereby.

Section 5.03. Effective Date.

This resolution shall take effect immediately upon adoption.

Passed and adopted this 18th day of June, 2026.



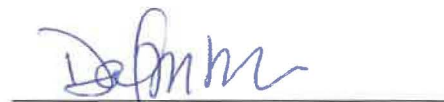
Harvey L. Ward, Jr.
Mayor

Attest:



Kristen J. Bryant
City Clerk

Approved as to form and legality:



Daniel M. Nee
City Attorney

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF SOLID WASTE SERVICES SPECIAL ASSESSMENTS

Notice is hereby given that the City Commission of the City of Gainesville, Florida will conduct a public hearing to consider the imposition of annual solid waste services special assessments for the provision of solid waste services within the municipal boundaries of the City of Gainesville.

The hearing will be held at 5:30 p.m., or as soon thereafter as may be heard, on September 10, 2026, in the Commission Chambers of City Hall, 200 E. University Avenue, Gainesville, Florida, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the City Commission within 20 days of this notice. If a person decides to appeal any decision made by the City Commission with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Office of Equity and Inclusion at (352) 334-5051, at least two days prior to the date of the hearing.

The annual assessment for each parcel of property will be based upon the capacity of the solid waste cart(s) used at that parcel.

The City Commission on June 18, 2026 adopted an Initial Assessment Resolution setting the proposed solid waste services special assessments to be assessed for the fiscal year as shown in the following schedule:

Fiscal Year: 2026-2027

20 gallon cart: \$368.18

35 gallon cart: \$391.58

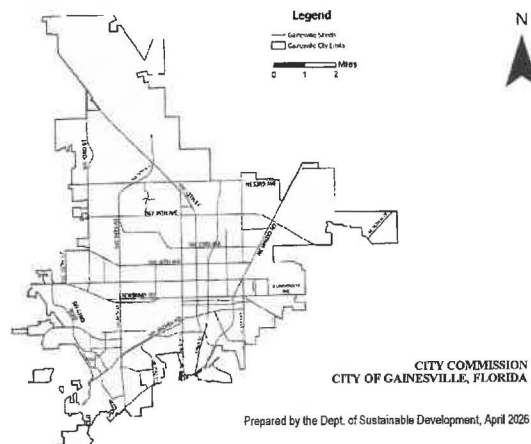
64 gallon cart: \$436.81

96 gallon cart: \$486.73

The Solid Waste Services Assessment Ordinance, the Solid Waste Initial Assessment Resolution, documentation related to the estimated amount of the Solid Waste Services Cost to be recovered through the imposition of Solid Waste Services Special Assessments, and the Initial Assessment Roll are available for inspection at the City Manager's Office, City Hall, located at 200 E. University Avenue, Gainesville, Florida.

The solid waste service non-ad valorem assessment will be collected by the tax collector and placed on the ad valorem tax bill to be mailed in November 2026. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact City of Gainesville Public Works at (352) 334-5070, Monday through Friday between 8:00 a.m. and 5:00 p.m.



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APPENDIX
"A"
Resolution No.
2026-434