



37 status, then the maximum assessment for such lots or tracts shall be comparable to those  
38 in effect for similar lots or tracts in the subdivision.

39 (4) As to improved or partially improved commercial tracts and golf course tracts located in  
40 the Citrus Springs MSBU, the greater of \$~~23~~5.00 per tract, per year, or \$~~10~~14.00 for each  
41 acre located within a tract; provided, however, that the assessment on any single tract  
42 shall not exceed \$~~23~~50.00 per tract, per year.

43 (5) As to green belt tracts and park tracts a maximum of \$~~5~~7.00 per tract, per year.

44 (6) As to all other tracts not included in subsections (a)(3), (a)(4) and (a)(5) of this section, a  
45 maximum per tract assessment at the same rate per acre as the per lot assessment.

46 (b) For the fiscal year beginning on October 1 of each year, the county administrator shall  
47 prepare and deliver to the board of county commissioners a written report setting forth  
48 recommendations for the rate of a special assessment. Upon receipt of such written report,  
49 the board of county commissioners shall establish the rate of special assessment for the fiscal  
50 year beginning on October 1 of each year.

51 (c) For the purposes of this section, the term "lot" means a platted lot, and the term "tract"  
52 means a platted tract as shown on the plats referred to in section 90-681(1).

53 (d) For the purposes of this section, the terms "improved lot" or "improved tract" means any lot  
54 or tract, as defined in subsection (c) of this section, upon which a residential structure or a  
55 structure housing a business or commercial enterprise has been erected, as of January 1 of  
56 any year. The terms "partially improved lot" or "partially improved tract" means any lot or  
57 tract which is vacant land, (devoid of the improvements necessary to make it an improved lot  
58 or tract) but is accessible by a drivable road surface which road shall abut such lot or tract, as  
59 of January 1 of any year. The terms "undeveloped lot" or "undeveloped tract" means any lot  
60 or tract as defined in subsection (c) of this section, for which there is no drivable road surface  
61 abutting such lots or tracts as of January 1 of any year.

62 (e) For the purpose of this section, the term "drivable road surface" means the completed  
63 construction of a minimum of a soil cement base or other approved base material, leveled  
64 and graded to a finish elevation and surface sealed in anticipation of an asphalt covering.

65 **Section 2. Severability.** If any section, sentence, clause, phrase or provision of this Ordinance is  
66 held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or  
67 unconstitutionality shall not be construed as to render invalid or unconstitutional the remaining  
68 provisions of this Ordinance.

69 **Section 3. Modification.** The provisions of this Ordinance may be modified as a result of  
70 considerations that may arise during public hearings. Such modifications shall be incorporated  
71 into the final version of the ordinance adopted by the Board and filed with the Clerk.

72 **Section 4. Codification.** The publisher of the County's Code of Ordinances, the Municipal Code  
73 Corporation, is directed to incorporate the amendments to the provisions of Chapter 90 of the  
74 Citrus County Code of Ordinances.

75 **Section 5. Effective Date.** This Ordinance shall take effect as provided by law.

76 PASSED AND DULY ADOPTED, in open session, with a quorum present and voting, this \_\_\_\_ day  
77 of \_\_\_\_\_, 2020.

78 BOARD OF COUNTY COMMISSIONERS  
79 OF CITRUS COUNTY, FLORIDA

80 ATTEST:

81 \_\_\_\_\_  
82 ANGELA VICK, Clerk

\_\_\_\_\_  
BRIAN J. COLEMAN, Chairman

83 APPROVED AS TO FORM FOR THE  
84 RELIANCE OF CITRUS COUNTY ONLY:

85 \_\_\_\_\_  
86 DENISE A. DYMOND LYN  
87 County Attorney



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41 located within a tract; provided, however, that the assessment on any single tract shall  
42 not exceed \$350.00 per tract, per year.

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77 of \_\_\_\_\_, 2020.

78 BOARD OF COUNTY COMMISSIONERS  
79 OF CITRUS COUNTY, FLORIDA

80 ATTEST:

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82 ANGELA VICK, Clerk

\_\_\_\_\_  
BRIAN J. COLEMAN, Chairman

83 APPROVED AS TO FORM FOR THE  
84 RELIANCE OF CITRUS COUNTY ONLY:

85 \_\_\_\_\_  
86 DENISE A. DYMOND LYN  
87 County Attorney

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CITRUS COUNTY, FLORIDA

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PRELIMINARY RATE RESOLUTION  
FOR  
NEIGHBORHOOD BEAUTIFICATION IMPROVEMENTS  
WITHIN  
THE CITRUS SPRINGS MUNICIPAL SERVICE BENEFIT UNIT  
RESOLUTION NO. 2020 - \_\_\_\_

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ADOPTED MAY 26, 2020

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RESOLUTION NO. 2020 - \_\_\_\_

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF CITRUS COUNTY, FLORIDA, RELATING TO THE PROVISION OF NEIGHBORHOOD BEAUTIFICATION IMPROVEMENTS WITHIN THE CITRUS SPRINGS MUNICIPAL SERVICE BENEFIT UNIT; ESTABLISHING THE ESTIMATED ASSESSMENT RATES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2020; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; AND PROVIDING AN EFFECTIVE DATE.

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF CITRUS COUNTY, FLORIDA, AS FOLLOWS:

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the provisions of Chapters 86 and 90 of the Citrus County Code of Ordinances (the "Ordinance"), Article VIII, section 1, Florida Constitution, sections 125.01 and 125.66, Florida Statutes, and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS.

(A) This resolution constitutes the Preliminary Rate Resolution as defined in the Ordinance. It initiates the annual process for updating the Assessment Roll and directs the reimposition of assessments for the Fiscal Year beginning October 1, 2020. All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance.

(B) Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this Resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of

this Resolution. Words of any gender include the correlative words of the other gender, unless the sense indicates otherwise.

### SECTION 3. GENERAL FINDINGS.

(A) The legislative findings of special benefit and apportionment embodied in the Ordinance and the applicable implementing resolutions for the Citrus Springs Municipal Service Benefit Unit (the "MSBU") are affirmed and incorporated herein by reference.

(B) The installation and maintenance of neighborhood beautification improvements will provide a special benefit to all Tax Parcels located within the MSBU by protecting and enhancing the value, use, and enjoyment of such property. The beautification services and improvements will improve and enhance: (1) the boundaries, character and neighborhood identity of the MSBU; and (2) the safety and overall aesthetics of the MSBU.

(C) The Assessments to be imposed in accordance with this Preliminary Rate Resolution provide an equitable method of funding the provision of neighborhood beautification improvements by fairly and reasonably allocating the cost to specially benefitted property, based upon the number of Assessment Units attributable to each parcel of property in the manner previously approved.

SECTION 4. ESTIMATED ASSESSED COST.

(A) The total estimated Assessed Cost to be assessed and apportioned among all Assessment Units within the MSBU to provide neighborhood beautification improvements for the Fiscal Year commencing October 1, 2020 is as follows:

Total Annual Assessment Revenue for Fiscal Year 20-21      \$977,524.00

<u>Assessment Units</u>	<u>Maximum Annual Assessment Rate Per Unit</u>
Vacant Lot	\$30.00
Improved Lot	\$35.00
Greenbelt /Park Tract	\$ 7.00
Commercial & Golf Course Tract	\$35.00 per tract or \$14.00 per acre (not to exceed \$350 per tract), whichever is greater.

(B) The Assessed Cost of the neighborhood beautification improvements within the MSBU will be funded through the reimposition of Assessments against property located in the MSBU in the manner set forth in this Preliminary Rate Resolution.

SECTION 5. ASSESSMENT ROLL.

(A) The County Manager is hereby directed to prepare the updated Assessment Roll for Citrus Springs Municipal Service Benefit Unit for the Fiscal Year commencing October 1, 2020, in the manner provided in the Ordinance. The County Manager shall apportion the Assessed Cost for the MSBU among the parcels of real property within the MSBU as reflected on the Tax Roll in conformity with this Preliminary Rate Resolution.

(B) Copies of Chapters 86 and 90 of the County Code, the enabling resolutions, documentation related to the estimated Assessed Cost, and the preliminary

assessment roll for the upcoming fiscal year shall be maintained on file in the offices of the County Manager and open to public inspection. The foregoing shall not be construed to require that the Assessment Roll be in printed form if the amount of the Assessment for each Tax Parcel can be determined by use of a computer terminal available to the public.

SECTION 6. PUBLIC HEARING. There is hereby established a public hearing to be held by the Board at 2:00 p.m. on June 23, 2020, to consider (A) reimposition of the Assessments, and (B) collection of the Assessments pursuant to the Uniform Assessment Collection Act.

SECTION 7. NOTICE BY PUBLICATION. Upon completion of the materials required by Section 5 hereof, the County Manager shall publish a notice of the public hearing authorized by Section 6 hereof in the manner and the time provided in Sections 86-25 and 86-38 of the Ordinance. The notice shall be published no later than June 2, 2020, in substantially the form attached hereto as Appendix A.

SECTION 8. NOTICE BY MAIL. In the event the circumstances described in Sections 86-28 or 86-42 of the Ordinance so require, the County Manager shall, at the time and in the manner specified in Sections 86-26 and 86-39 of the Ordinance, provide first class mailed notice of the public hearing authorized by Section 6 hereof to each property owner proposed to be assessed at the address indicated on the Tax Roll. The notice shall be mailed no later than June 2, 2020, in substantially the form attached hereto as Appendix B.

SECTION 9. IMPOSITION OF ASSESSMENTS.

(A) The Assessments shall be reimposed against all Tax Parcels within the MSBU for the provision of neighborhood beautification improvements for the Fiscal Year commencing on October 1, 2020. The annual Assessments will be included on the ad valorem tax bill to be mailed in November 2020. The Assessments for the Fiscal Year commencing on October 1, 2020 shall constitute a lien upon the Tax Parcels located in the Assessment Areas, pursuant to the Ordinance.

(B) The Assessment amount for the Fiscal Year commencing on October 1, 2020, shall be calculated and apportioned in accordance with the apportionment method previously adopted by the Board for the MSBU in order to generate the estimated Assessed Cost established for the MSBU in Section 4 hereof.

(C) Based upon the Assessed Costs for the MSBU, as provided in Section 4 of this Preliminary Rate Resolution, and the apportionment methodologies previously adopted by the Board, the estimated Assessments provided below are hereby established to fund the specified Assessed Costs for the MSBU determined to be assessed in the Fiscal Year commencing October 1, 2020.

Total Annual Assessment Revenue for Fiscal Year 20-21      \$977,524.00

<u>Assessment Units</u>	<u>Maximum Annual Assessment Rate Per Unit</u>
Vacant Lot	\$30.00
Improved Lot	\$35.00
Greenbelt /Park Tract	\$ 7.00
Commercial & Golf Course Tract	\$35.00 per tract or \$14.00 per acre (not to exceed \$350 per tract), whichever is greater.

SECTION 10.      METHOD OF COLLECTION. The Assessments shall be collected pursuant to the Uniform Assessment Collection Act.

SECTION 11. APPLICATION OF ASSESSMENT PROCEEDS. Proceeds derived by the County from the Assessments will be utilized for the provision of neighborhood beautification within the Citrus Springs Municipal Service Benefit Unit. 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 neighborhood beautification within the Citrus Springs Municipal Service Benefit Unit.

SECTION 12. SEVERABILITY. If any clause, section or provision of this Resolution shall be declared unconstitutional or invalid for any reason or cause, the remaining portion of said Resolution shall be in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

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

DULY ADOPTED this 26<sup>th</sup> day of May, 2020.

BOARD OF COUNTY COMMISSIONERS  
OF CITRUS COUNTY, FLORIDA

By: \_\_\_\_\_  
Brian J. Coleman, Chairman

ATTEST:

By: \_\_\_\_\_  
Angela Vick, County Clerk

APPROVED AS TO FORM FOR THE  
RELIANCE OF CITRUS COUNTY ONLY

By: \_\_\_\_\_  
Denise A. Dymond Lyn, County Attorney

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF SPECIAL ASSESSMENTS IN CITRUS COUNTY, FLORIDA TO PROVIDE FOR NEIGHBORHOOD BEAUTIFICATION IMPROVEMENTS WITHIN THE CITRUS SPRINGS MUNICIPAL SERVICE BENEFIT UNIT.

Notice is hereby given that the Board of County Commissioners of Citrus County, Florida will conduct a public hearing to consider the continued imposition of annual, non-ad valorem special assessments to fund neighborhood beautification improvements within the Citrus Springs Municipal Service Benefit Unit (MSBU) for the fiscal year beginning on October 1, 2020 and future fiscal years. The following table reflects the previously approved MSBU, the total estimated revenue, the assessment units used for apportionment, and the proposed assessment rate schedules:

DIST#	ASSESSMENT AREA AND PURPOSE	TOTAL ANNUAL ASSESSMENT REVENUE FOR FY20-21	ASSESSMENT UNITS	MAXIMUM ANNUAL ASSESSMENT RATE PER UNIT
0024	CITRUS SPRINGS MSBU NEIGHBORHOOD BEAUTIFICATION	\$977,524.00	Lot/Tract	\$350.00

The assessment for each parcel of property will be based on the number of assessment units attributed to each tax parcel. The annual assessment will also include each tax parcel's share of administration and collection costs. A more specific description of the services, facilities, or programs and the method of computing the assessment for each parcel of property can be found in the enabling documents for the specific assessment area. Copies of Chapters 86 and 90 of the County Code, the enabling resolutions, and the preliminary assessment rolls for the upcoming fiscal year are available for inspection at the office of the Office of the Board of County Commissioners' Administrative Office, Room 232, located at the Citrus County Courthouse, 110 North Apopka Avenue, Inverness, Florida, and the Land Section Office, located at 3600 W. Sovereign Path, Suite 205, Lecanto, Florida, between the hours of 8:30 a.m. and 4:30 p.m., Monday through Friday.

The hearing will be held at 2:00 p.m. on June 23, 2020, in Room 100 of the Citrus County Courthouse, 110 North Apopka Avenue, Inverness, Florida, for the



purpose of receiving public comment on the proposed special assessments and their collection on the ad valorem tax bill. All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice.

Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Board with respect to any matter considered at the hearing or at any subsequent meeting to which the Board has continued its deliberations, you 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. Any person requiring reasonable accommodation at this meeting because of a disability or physical impairment should contact the County Administrator's Office, 3600 W. Sovereign Path, Suite 267, Lecanto, FL 34461, (352) 527-5210, at least two days before the meeting. If you are hearing or speech impaired, use the TTY telephone (352) 341-6580. If you need a Spanish Translator please make arrangements with the County by telephone within two days of the publication notice at 352-527-5370. Si necesita un traductor de español por favor haga arreglos con el Condado dentro de los dos días de la notificación de la publicación a 352-527-5370.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2020, as authorized by section 197.3632, Florida Statutes. 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 the Land Section Office at (352) 527-5458, Monday through Friday between 8:30 a.m. and 4:30 p.m.



APPENDIX B

FORM OF NOTICE TO BE MAILED

APPENDIX B

FORM OF NOTICE TO BE MAILED

Citrus County Land Section  
3600 W. Sovereign Path, Suite 205  
Lecanto, FL 34461

CITRUS COUNTY, FLORIDA NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR NEIGHBORHOOD BEAUTIFICATION NON-AD VALOREM ASSESSMENTS WITHIN THE CITRUS SPRINGS MSBU NOTICE DATE JUNE 2, 2020
---

Owner Name  
Address  
City, State Zip

AK #: «ALTKEY»  
Parcel Tax ID: «PARCELID»  
Legal: «LEGAL\_128»

---

\* \* \* \* \* NOTICE TO PROPERTY OWNER \* \* \* \* \*

In «ORIGINATION\_YR», the Board of County Commissioners of Citrus County created the «MSBU\_NAME» Municipal Service Benefit Unit (the "MSBU") for the provision and funding of «DIST\_TYPE» services. The provision of these services is funded by an annual «DIST\_TYPE» assessment imposed against all benefited property within the MSBU. Accordingly, pursuant to section 197.3632, Florida Statutes, notice is hereby given that the Board of County Commissioners of Citrus County, which may be sitting as the governing body of the MSBU, will consider the continued imposition of an annual «DIST\_TYPE» assessment for «DIST\_TYPE» services using the tax bill collection method which may be levied on your property for the fiscal year beginning October 1, 2020 and future fiscal years. The use of the annual «DIST\_TYPE» assessment to fund «DIST\_TYPE» services benefiting property located within the MSBU is a fair, efficient and effective method of funding these essential public services.

The annual «DIST\_TYPE» assessment is based on the number of «assmnt\_unit\_type»s attributed to each tax parcel of property. The annual «DIST\_TYPE» assessment will include each tax parcel's share of the annual «DIST\_TYPE» costs, administrative costs, and collection costs. The maximum annual «DIST\_TYPE» assessment is estimated to be «BASE\_ASMNT» per «ASSMNT\_UNIT\_TYPE». The total annual assessment revenue to be collected within the MSBU for the Fiscal Year beginning October 1, 2020, is estimated to be «TOTAL\_COLLECTED». Information regarding the assessment for the tax parcel identified above is provided below:

The total number of «ASSMNT\_UNIT\_TYPE»s on the above tax parcel is «SPUNITNBR».

The maximum annual «DIST\_TYPE» assessment for the above tax parcel for the fiscal year commencing on October 1, 2020 and future fiscal years is «SPDISTAMT».

A more specific description of the «DIST\_TYPE» services and the method of computing the assessment for each parcel of property are set forth in Chapter 86 and Chapter 90 of the Citrus County Code of Ordinances and the County's existing rate resolution for the MSBU. Copies of these documents and the preliminary Annual «Dist\_Type» Assessment Roll for the upcoming fiscal year are available for inspection at the Office of the Board of County Commissioner's Administrative Office, Room 232, located at the Citrus County Courthouse, 110 North Apopka Avenue, Inverness, Florida, and the Land Section Office, located at 3600 W. Sovereign Path, Suite 205, Lecanto, Florida, between the hours of 8:30 a.m. and 4:30 p.m., Monday through Friday.

A public hearing will be held at 2:00 p.m., or as soon thereafter as the matter can be heard, on June 23, 2020, in Room 100 of the Citrus County Courthouse, 110 North Apopka Avenue, Inverness, Florida, for the purpose of receiving public comment on the proposed annual «DIST\_TYPE» assessments and their collection on the ad valorem tax bill. All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. All comments should be addressed to the Clerk of the Board of County Commissioners, 110 North Apopka Avenue, Inverness, Florida 34450.

The County intends to include annual assessments on your ad valorem tax bill. Failure to pay your assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If you decide to appeal any decision made by the Board with respect to any matter considered at the hearing, you 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.

Any person requiring reasonable accommodation at this meeting because of a disability or physical impairment should contact the County Administrator's Office, 3600 W. Sovereign Path, Suite 267, Lecanto, FL 34461, (352) 527-5210, at least two days before the meeting. If you are hearing or speech impaired, use the TTY telephone (352) 341-6580. If you need a Spanish Translator please make arrangements with the County by telephone within two days of the publication notice at 352-527-5370. Si necesita un traductor de español por favor haga arreglos con el Condado dentro de los dos días de la notificación de la publicación a 352-527-5370.

If you have any questions, please contact the Land Section Office at (352) 527-5458, Monday through Friday between 8:30 a.m. and 4:30 p.m.

\* \* \* \* \* THIS IS NOT A BILL \* \* \* \* \*