

RESOLUTION NO. 2019-_____

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF NASSAU COUNTY, FLORIDA, RELATING TO THE SOUTH AMELIA ISLAND SHORE STABILIZATION MAINTENANCE ASSESSMENT AREA; PROVIDING AUTHORITY AND DEFINITIONS; CONFIRMING THE PRELIMINARY RATE RESOLUTION; APPROVING THE MAINTENANCE ASSESSMENT ROLL; PROVIDING FOR THE REIMPOSITION OF THE MAINTENANCE ASSESSMENTS; PROVIDING FOR COLLECTION OF THE ASSESSMENTS PURSUANT TO THE UNIFORM ASSESSMENT COLLECTION ACT; PROVIDING FOR THE EFFECT OF THIS RESOLUTION; PROVIDING SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Nassau County, Florida (the “County”) adopted Ordinance No. 2000-37 (the “Assessment Ordinance”) on September 25, 2000, to provide for the imposition of special assessments to fund the construction of Capital Projects and the provision of Related Services to benefit property within Assessment Areas; and

WHEREAS, on July 8, 2019, the Board adopted Resolution No. 2019-118, the Preliminary Rate Resolution (the “Preliminary Rate Resolution”), describing the method of assessing the Maintenance Costs for the Beach Renourishment Local Improvements against the real property that will be specially benefited thereby and directing preparation of the Maintenance Assessment Roll and the provision of the notices required by the Assessment Ordinance; and

WHEREAS, pursuant to the provisions of the Assessment Ordinance, the Board is required to adopt an Annual Rate Resolution for each fiscal year to approve the assessment roll for such fiscal year and confirm or repeal the Preliminary Rate Resolution

with such amendments as the Board deems appropriate after hearing comments and receiving objections of all interested parties; and

WHEREAS, the Assessment Roll has been filed with the Assessment Coordinator, as required by the Assessment Ordinance; and

WHEREAS, notice of a public hearing has been published and mailed, if required by the terms of the Assessment Ordinance, which provides notice to all interested persons of an opportunity to be heard; the proof of publication being attached hereto as Appendix A and the affidavit of mailing being attached hereto as Appendix B; and

WHEREAS, a public hearing has been duly held on September 9, 2019 and comments and objections of all interested persons have been heard and considered as required by the terms of the Assessment Ordinance.

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

SECTION 1. AUTHORITY. This Annual Rate Resolution is adopted pursuant to the Assessment Ordinance, the Initial Assessment Resolution (Resolution No. 2015-95), the Final Assessment Resolution (Resolution No. 2015-111), the Preliminary Rate Resolution (Resolution No. 2019-118), Chapter 125, Florida Statutes, Article VIII, Section 1, Florida Constitution, and other applicable provisions of law.

SECTION 2. DEFINITIONS.

(A) This Resolution is the Annual Rate Resolution as defined in the Assessment Ordinance.

(B) All capitalized terms in this Annual Rate Resolution shall have the meanings defined in the Assessment Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, and the Preliminary Rate Resolution.

SECTION 3. CONFIRMATION OF PRELIMINARY RATE RESOLUTION. The Preliminary Rate Resolution is hereby ratified and confirmed.

SECTION 4. APPROVAL OF ASSESSMENT ROLL.

(A) The Maintenance Assessment Roll, which is currently on file in the office of the Assessment Coordinator and attached hereto as Appendix C, is hereby approved for the Fiscal Year beginning October 1, 2019.

(B) Additionally, even though they may not be included in the Maintenance Assessment Roll due to the provisions of Chapter 2019-12, Laws of Florida, Maintenance Assessments are hereby levied and imposed on all Tax Parcels within the Maintenance Assessment Area with exempt “home addresses” pursuant to Section 119.071(d), Florida Statutes.

SECTION 5. REIMPOSITION OF MAINTENANCE ASSESSMENTS.

(A) The Tax Parcels described in the Maintenance Assessment Roll are hereby found to be specially benefited by the maintenance of the Beach Renourishment Local Improvements in the amount of the annual Maintenance Assessment set forth in the Maintenance Assessment Roll.

(B) The methodology set forth in the Preliminary Rate Resolution for computing the annual Maintenance Assessments is hereby approved and found to be a fair and reasonable method of apportioning the Maintenance Costs among the benefited properties.

(C) The annual Maintenance Assessments computed in the manner set forth in the Preliminary Rate Resolution are hereby levied and imposed on all Tax Parcels described in the Maintenance Assessment Roll and upon those Tax Parcels within the Maintenance Assessment Area that cannot be set forth in that Maintenance Assessment Roll due to the provisions of Chapter 2019-12, Laws of Florida, concerning exempt “home addresses” under Section 119.071(d), Florida Statutes.

(D) Upon adoption of this Annual Rate Resolution, the Maintenance Assessments shall constitute a lien against the assessed property 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. The lien shall be deemed perfected upon adoption by the Board of this Annual Rate Resolution and shall attach to the property included on the Maintenance Assessment Roll as of the prior January 1, the lien date for ad valorem taxes.

SECTION 6. COLLECTION OF ASSESSMENTS.

(A) The Maintenance Assessments shall be collected pursuant to the Uniform Assessment Collection Act. Upon adoption of this Annual Rate Resolution, the Assessment Coordinator shall cause the certification and delivery of the Maintenance Assessment Roll to the Tax Collector by September 15, in the manner prescribed by the Uniform Assessment Collection Act.

(B) The Maintenance Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix D. If required, the Property Appraiser and Tax

Collector shall apply the Maintenance Assessment rates approved herein to any Tax Parcels within the Maintenance Assessment Area with exempt “home addresses” pursuant to Section 119.071(d), Florida Statutes.

SECTION 7. EFFECT OF ADOPTION OF RESOLUTION. The adoption of this Annual Rate Resolution shall be the final adjudication of the issues presented herein and in the Preliminary Rate Resolution (including, but not limited to, the method by which the Maintenance Assessments are computed, the Maintenance Assessment Roll, the annual Maintenance Assessment Amount, the levy and lien of the Maintenance Assessments, and the special benefit to assessed property) unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of the Board action on this Annual Rate Resolution.

SECTION 8. CONFLICTS. All resolutions or parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 9. 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 remain in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

SECTION 10. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED this 9th day of September, 2019.

**BOARD OF COUNTY COMMISSIONERS
OF NASSAU COUNTY, FLORIDA**

JUSTIN M. TAYLOR

Its: Chairman

Attest as to Chairman's signature:

JOHN A. CRAWFORD

Its: Ex-Officio Clerk

APPROVED AS TO FORM BY THE
NASSAU COUNTY ATTORNEY:

MICHAEL S. MULLIN

DRAFT #1: 08/06/19

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APPENDIX A

PROOF OF PUBLICATION

APPENDIX B

AFFIDAVIT OF MAILING

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared William R. Moore, who, after being duly sworn, deposes and says:

1. William R. Moore is a coordinator with South Amelia Island Shore Stabilization Association, Inc. Mr. Moore has caused the notices required by Nassau County Ordinance No. 2000-37 (the "Assessment Ordinance") to be prepared in conformance with Resolution No. 2015-95 (the "Initial Assessment Resolution") and Resolution No. 2019-118 (the "Preliminary Rate Resolution"). An exemplary form of such notice is attached hereto. Mr. Moore has caused such individual notices for each affected property owner to be prepared and each notice included the following information: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the County expects to collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

2. On or before August 19, 2019, Mr. Moore caused the above-referenced notices to be mailed in accordance with the Assessment Ordinance, the Initial Assessment Resolution, and the Preliminary Rate Resolution by First Class Mail to each affected owner, at the addresses then shown on the real property assessment tax roll database maintained by the Nassau County Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

FURTHER AFFIANT SAYETH NOT.

William R. Moore, affiant

STATE OF FLORIDA
COUNTY OF NASSAU

The foregoing Affidavit of Mailing was sworn to and subscribed before me this _____ day of _____, 2019 by William R. Moore, SAISSA Coordinator. He is personally known to me or has produced _____ as identification and did take an oath.

Printed Name: _____
Notary Public, State of Florida
At Large
My Commission Expires: _____
Commission No.: _____

APPENDIX C

MAINTENANCE ASSESSMENT ROLL

APPENDIX D

**FORM OF CERTIFICATE TO
NON-AD VALOREM ASSESSMENT ROLL**

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

I HEREBY CERTIFY that, I am the Chairman of the Board of County Commissioners of Nassau County, Florida, or an authorized agent of the County; as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for maintenance of the Beach Renourishment Local Improvements for the South Amelia Island Shore Stabilization Unit Maintenance Assessment Area (the "Non-Ad Valorem Assessment Roll") 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, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Nassau County Tax Collector by September 15, 2019.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Nassau County Tax Collector and made part of the above described Non-Ad Valorem Assessment Roll this ____ day of _____, 2019.

NASSAU COUNTY, FLORIDA

By: _____
Chairman

[to be delivered to Tax Collector prior to September 15]