
NASSAU COUNTY, FLORIDA

**FINAL CAPITAL ASSESSMENT RESOLUTION
FOR THE
SOUTH AMELIA ISLAND SHORE STABILIZATION
MUNICIPAL SERVICE BENEFIT UNIT
BEACH RENOURISHMENT CAPITAL ASSESSMENT AREA**

ADOPTED APRIL 12, 2021

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RESOLUTION NO. 2021-_____

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF NASSAU COUNTY, FLORIDA, RELATING TO THE SOUTH AMELIA ISLAND SHORE STABILIZATION MUNICIPAL SERVICE BENEFIT UNIT; PROVIDING AUTHORITY AND DEFINITIONS; IMPOSING ASSESSMENTS TO FUND THE BEACH RENOURISHMENT LOCAL IMPROVEMENT; CONFIRMING THE INITIAL ASSESSMENT RESOLUTION; APPROVING THE ASSESSMENT ROLL; PROVIDING FOR THE IMPOSITION OF THE 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 "Board") has enacted Ordinance No. 93-14, as amended and codified in Article IV, Chapter 5 of the Nassau County Code of Ordinances (the "MSBU Ordinance"), providing for certain beach nourishment projects in the southerly portion of Amelia Island within Nassau County; and

WHEREAS, the Board adopted Ordinance No. 2000-37 on September 25, 2000 (the "Assessment Ordinance"), to provide for the imposition of special assessments to fund the construction of certain Capital Projects, including beach renourishment projects, and the provision of Related Services to benefit property within Assessment Areas created pursuant to the Assessment Ordinance; and

WHEREAS, on January 25, 2021, the Board adopted Resolution No. 2021-009 (the "Initial Assessment Resolution") describing the method of assessing the Project Costs for the Beach Renourishment Local Improvement against the real property that will

be specially benefited thereby within the MSBU, directing preparation of the 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 confirm or repeal the Initial Assessment 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, as required by the Assessment Ordinance, notice of a public hearing has been published and mailed to each property owner proposed to be assessed notifying such property owner of the opportunity to be heard concerning the assessments; the proof of publication and an affidavit of mailing are attached hereto as Appendices A and B respectively; and

WHEREAS, a public hearing has been duly held on April 12, 2021 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 Final Assessment Resolution is adopted pursuant to the MSBU Ordinance, the Assessment Ordinance, the Initial Assessment Resolution, Chapter 125, Florida Statutes, Article VIII, Section 1, Florida Constitution, and other applicable provisions of law.

SECTION 2. DEFINITIONS.

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

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

SECTION 3. CONFIRMATION OF INITIAL ASSESSMENT RESOLUTION. The Initial Assessment Resolution is hereby ratified and confirmed.

SECTION 4. APPROVAL OF ASSESSMENT ROLL. The Assessment Roll, which is currently on file in the office of the Assessment Coordinator and attached hereto as Appendix C, is hereby approved.

SECTION 5. IMPOSITION OF ASSESSMENTS TO FUND THE PROJECT COST OF THE BEACH RENOURISHMENT LOCAL IMPROVEMENT.

(A) The Tax Parcels described in the Assessment Roll are hereby found to be specially benefited by the design, construction, and installation of the Beach Renourishment Local Improvement in the amount of the maximum annual Assessment set forth in the Assessment Roll.

(B) The methodology set forth in Articles III and IV of the Initial Assessment Resolution for assigning Assessment Units and computing the annual Assessments is hereby approved and found to be a fair and reasonable method of apportioning the Project Costs among the benefited properties.

(C) The annual Assessments computed in the manner set forth in the Initial Assessment Resolution are hereby levied and imposed on all Tax Parcels described in the

Assessment Roll for a period of 9 years, commencing with the tax bill to be mailed in November 2021.

(D) Upon adoption of this Final Assessment Resolution:

- (1) The 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 Final Assessment Resolution and shall attach to the property included on the Assessment Roll as of the prior January 1, the lien date for ad valorem taxes.
- (2) As to any Tax Parcel that is to be acquired or otherwise transferred to an entity for which Assessments cannot be collected pursuant to the Uniform Assessment Collection Act through condemnation, negotiated sale or otherwise prior to adoption of the next Annual Rate Resolution, the Prepayment Amount calculated in accordance with Section 4.03 of the Initial Assessment Resolution shall constitute a lien against assessed property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments to the extent permitted by law. 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 the Final Assessment Resolution or Annual Rate Resolution, as applicable, and shall attach to the property included on the Assessment Roll upon adoption of the Final Assessment Resolution or Annual Rate Resolution, as applicable.

SECTION 6. COLLECTION OF ASSESSMENTS.

(A) The Assessments shall be collected pursuant to the Uniform Assessment Collection Act.

(B) Upon adoption of this Final Assessment Resolution, the Assessment Coordinator shall cause the certification and delivery of the Assessment Roll to the Tax Collector by September 15, in the manner prescribed by the Uniform Assessment Collection Act.

(C) The 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.

SECTION 7. EFFECT OF FINAL RESOLUTION. The adoption of this Final Assessment Resolution shall be the final adjudication of the issues presented herein and in the Initial Assessment Resolution (including, but not limited to, the method by which the Assessments are computed, the Assessment Roll, the annual Assessment Amount, the levy and lien of the 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 Final Assessment Resolution.

SECTION 8. ASSESSMENT NOTICE. The Assessment Coordinator is hereby directed to record this Resolution as notice of the Assessments in the Official Records Book in the office of the Nassau County Clerk of Courts. The preliminary Assessment Roll and each annual Assessment Roll shall be retained by the Assessment Coordinator and shall be available for public inspection.

SECTION 9. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED this 12th day of April, 2021.

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

Thomas R. Ford
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

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, depose and say:

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, as amended (the "Assessment Ordinance") to be prepared in conformance with Resolution No. 2021-009 of the Board of County Commissioners of Nassau County, Florida, adopted January 25, 2021 (the "Initial Assessment 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 March 22, 2021, Mr. Moore caused the above-referenced notices to be mailed in accordance with the Assessment Ordinance and the Initial Assessment 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. Notices to property owners receiving

multiple individual notices were also mailed, or caused to be mailed on or before March 22, 2021.

FURTHER AFFIANTS 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 _____, 2021 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

CAPITAL ASSESSMENT ROLL

APPENDIX C
CAPITAL ASSESSMENT ROLL
[TO COME]

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 the Beach Renourishment Local Improvement for the South Amelia Island Shore Stabilization Unit MSBU (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, 2021.

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 _____, 2021.

NASSAU COUNTY, FLORIDA

By: _____
Chairman

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