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**AMERICAN BEACH WATER AND SEWER DISTRICT**

**WATER AND SEWER EXPANSION PROJECT  
INITIAL ASSESSMENT RESOLUTION**

**RESOLUTION NUMBER 21-\_\_\_\_\_**

**ADOPTED July 26, 2021**

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**RESOLUTION NO. 21-\_\_**

A RESOLUTION OF THE AMERICAN BEACH WATER AND SEWER DISTRICT RELATING TO THE CONSTRUCTION AND FUNDING OF THE WATER AND SEWER EXPANSION PROJECTS WITHIN THE DISTRICT; ESTABLISHING THE TERMS AND CONDITIONS OF PROPOSED SPECIAL ASSESSMENTS TO FUND THE WATER AND SEWER EXPANSION PROJECTS; ESTABLISHING A PUBLIC HEARING TO CONSIDER IMPOSITION OF THE PROPOSED ASSESSMENTS AND THE METHOD OF THEIR COLLECTION; DIRECTING THE PROVISION OF NOTICE; AND PROVIDING AN EFFECTIVE DATE.

**BE IT RESOLVED BY THE NASSAU COUNTY BOARD OF COUNTY COMMISSIONERS, SITTING AS THE GOVERNING BODY OF THE AMERICAN BEACH WATER AND SEWER DISTRICT, AS FOLLOWS:**

## **ARTICLE I DEFINITIONS AND CONSTRUCTION**

**SECTION 1.01. DEFINITIONS.** As used in this Resolution, the following terms shall have the following meanings, unless the context hereof otherwise requires.

**"Adjusted Prepayment Amount"** means the amount required to prepay the Assessment for each Tax Parcel located in the District (1) following issuance of any Temporary Original Obligations as computed pursuant to Section 3.04(B) hereof and revised annually pursuant to Section 3.05(I) hereof, (2) following the issuance of the Permanent Original Obligations, as computed pursuant Section 3.04(C) hereof and revised annually pursuant to Section 3.05(I) hereof, and (3) following issuance of any Refunding Obligations, as computed pursuant to Section 3.04(D) hereof and revised annually pursuant to Section 3.05(I) hereof.

**"Annual Debt Service Component"** means the amount computed for each Tax Parcel pursuant to Section 3.05(E) hereof.

**"Annual Debt Service Factor"** means the factor computed pursuant to Section 3.05(D) hereof.

**"Assessment"** means an annual special assessment imposed against property located within the District to fund the Project Cost of the Water Expansion Project and Sewer Expansion Project to serve the District and related expenses, computed in the manner described in Section 3.05 hereof.

**"Assessment Area"** means the area of the District described in Section 3.01 and Appendix C hereof.

**"Assessment Period"** means the time period estimated by the District during which Assessments are imposed unless otherwise prepaid as provided herein. The Assessment Period for the Assessments shall be 20 years.

**"Assessment Roll"** means a non-ad valorem assessment roll relating to the Project Cost of the Water Expansion Project and Sewer Expansion Project to serve the District and related expenses.

**"Board"** means the Nassau County Board of County Commissioners, sitting as the governing body of the District.

**"Building"** means any structure, whether temporary or permanent, built for support, shelter or enclosure of persons, chattel, or property of any kind, including mobile homes.

**"Capital Cost"** means all or any portion of the expenses that are properly attributable to the acquisition, design, construction, and installation (including demolition, environmental mitigation and relocation) of the Water Expansion Project and Sewer Expansion Project and imposition of the Assessments under generally accepted accounting principles, and including reimbursement to the District or County for any funds advanced for Capital Cost and interest on any interfund or intrafund loan for such purposes.

**"Collection Cost"** means all or any portion of the estimated cost to be incurred by the District during any Fiscal Year in connection with the collection of Assessments.

**"Collection Cost Component"** means the amount computed for each Tax Parcel pursuant to Section 3.05(F) hereof.

**"Connection Fee"** means an additional charge due at the time water or wastewater service is newly provided to a new connection, to be paid as a condition of connection to potable water or wastewater services of the District.

**"County"** means Nassau County, a political subdivision of the State of Florida.

**"County Manager"** means the chief executive officer of the County, or such person's designee, who shall also serve as the manager for the District.

**"Debt Service Amount"** means the amount computed pursuant to Section 3.05(A) hereof.

**"District"** means the American Beach Water and Sewer District, a dependent special district to Nassau County, Florida, as created by Nassau County Ordinance No. 2020-16.

**"DOR Code"** means a property use code established in Rule 12D-8.008, Florida Administrative Code, assigned by the Property Appraiser to Tax Parcels within the District, as they may be subsequently refined and reassigned by the Property Appraiser or as assigned by the District for purposes of the Assessment as a result of field work based upon the use of the property.

**"ERC" or "Equivalent Residential Connection,"** means the standard unit to be used in calculating the Assessments for the Water Expansion Project and Sewer Expansion Project, as assigned for each Tax Parcel in accordance with Section 3.03 hereof based upon the property's expected water demand and/or wastewater generation as compared to the expected, average service demand of a Single-Family Residential Unit of 350 gallons per day for water and 200 gallons per day for wastewater.

**"Final Assessment Resolution"** means the resolution described in Section 4.06 of the Ordinance that imposes Assessments within the District.

**"Fiscal Year"** means the period commencing on October 1 of each year and continuing through the next succeeding September 30, or such other period as may be prescribed by law as the fiscal year for the District.

**"Funding Agreement"** means the agreement pursuant to which the District agrees to deliver the Obligations against payment therefor by the purchaser or underwriter of such Obligations.

**"Government Property"** means property owned by the United States of America or any agency thereof, the State of Florida or any agency thereof, a county, a special district or a municipal corporation.

**"Improved Property"** means all property in the Assessment Area of the District on which a Building or other improvements have been placed or constructed and received a Certificate of Occupancy as of the Effective Date of this Resolution, which improvements will be connected to the Water Expansion Project or Sewer Expansion Project.

**"Initial Prepayment Amount"** means the amount computed pursuant Section 3.04(A) hereof for each Tax Parcel located in the District.

**"Lot"** means any of the Platted Lots or Parcels of Record within the District on which a Single-Family Residential Unit has been or can be constructed or sited in accordance with applicable laws and regulations, after giving effect to any (1) recorded Unity of Title, or (2) further legal, subdivision of any of the numbered lots or parcels as



described in any deed or other muniment of title recorded in the public records of the District as of the date of the Final Assessment Resolution.

**"Modified Debt Service Amount"** means the amount computed pursuant to Section 3.05(C) hereof.

**"Non-Residential Property"** means those Tax Parcels of Improved Property in the Assessment Area assigned a DOR Code of 001, 002, 008, or other non-residential DOR Codes that may be subsequently assigned to Tax Parcels within the District by the Property Appraiser.

**"Obligations"** means Original Obligations or Refunding Obligations.

**"Ordinance"** means Nassau County Ordinance No. 2000-37 (the Capital Project and Related Service Assessment Ordinance adopted September 25, 2000), which shall establish the procedures for imposition of Assessments by the District as a dependent district to the County.

**"Original Obligations"** means Temporary Original Obligations and Permanent Original Obligations.

**"Parcel of Record"** means an unplatted parcel of record or a subdivided Platted Lot in existence on the effective date of this Resolution, on which one or more Single-Family Residential Units has been or can be constructed or sited in accordance with applicable laws and regulations.

**"Permanent Original Obligations"** means notes, bonds or other evidence of indebtedness, including but not limited to, notes, bonds, commercial paper, capital leases, or any other obligations issued, incurred, or applied to finance a portion of the Project Cost

of the Water Expansion Project or Sewer Expansion Project or to refinance any Temporary Original Obligations, and are secured, in whole or in part, by proceeds of the Assessments.

**"Platted Lot"** means a platted building lot within the District as of the date of the Final Assessment Resolution on which a Single-Family Residential Unit has been or can be constructed or sited in accordance with applicable laws and regulations.

**"Prepayment Modification Factor"** means the factor computed pursuant to Section 3.05(B) hereof.

**"Proforma Obligations"** means a proforma of the Permanent Original Obligations prepared by the District or its financial advisor utilizing the following assumptions: (A) the principal amount of the Permanent Original Obligations is sufficient to fund (1) the Project Cost of the Water Expansion Project and Sewer Expansion Project, (2) payment of the estimated Transaction Cost for the Permanent Original Obligations, (3) amounts to be deposited in any reserve account established for the Permanent Original Obligations, (4) a fifteen percent (15%) debt service coverage, and (5) any other amounts deemed necessary by the District or its financial advisor, related to the Water Expansion Project and Sewer Expansion Project; (B) the Permanent Original Obligations are payable in substantially equal annual payments over the Assessment Period from their date of issuance; and (C) the Permanent Original Obligations bear interest at rates that, in the reasonable judgment of the District or its financial advisor (taking into consideration possible interest rate fluctuations between the date on which such proforma is prepared and the estimated date for issuance of the Permanent Original Obligations), may be available on the estimated issuance date for the Permanent Original Obligations; and (D) the Permanent Original

Obligations will bear interest at a rate one (1) percentage point in excess of the estimated interest rate such Obligations will actually bear.

**"Project Cost"** means (A) the Capital Cost of the Water Expansion Project and/or Sewer Expansion Project, (B) interest accruing on loans used to fund all or any portion of the Water Expansion Project and/or Sewer Expansion Project for such period of time as the District deems appropriate, if any, and (C) any other costs or expenses related thereto.

**"Refunding Obligations"** means a series of bonds or other evidence of indebtedness, including but not limited to, notes, bonds, commercial paper, capital leases, or any other obligations issued, incurred, or applied to refund all or any portion of the Permanent Original Obligations or any indebtedness issued to refinance the Permanent Original Obligations.

**"Residential Property"** means those Tax Parcels of Improved Property in the Assessment Area assigned a DOR Code of 0001, 0002, 0003, or other residential DOR Codes that may be subsequently assigned to Tax Parcels within the District by the Property Appraiser.

**"Sewer Expansion Project"** means the pipes, mains, lift stations, vacuum stations, and other facilities required for the District to provide wastewater collection services to all Tax Parcels located in the Assessment Area of the District.

**"Single-Family Residential Unit"** means a building consisting of one or more rooms arranged, designed, used, or intended to be used as living quarters for one family only.

**"Statutory Discount Amount"** means the amount computed for each Tax Parcel pursuant to Section 3.05(G) hereof.

**"Tax Parcel"** means a parcel of property to which the Property Appraiser has assigned a distinct ad valorem property tax identification number.

**"Tax Roll"** means the real property ad valorem tax assessment roll maintained by the Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

**"Temporary Original Obligations"** means that portion of the loan or loans from any short-term finance program, incurred by the District to (A) finance any portion of the Project Cost of the Water Expansion Project and/or Sewer Expansion Project on an interim basis, and (B) finance the payment of any Transaction Cost, if any, for the issuance of the Temporary Original Obligations.

**"Transaction Cost"** means the costs, fees and expenses incurred by the District in connection with the issuance and sale of any series of Obligations, including but not limited to (A) rating agency and other financing fees; (B) the fees and disbursements of bond counsel, disclosure counsel and District Counsel, if any; (C) the underwriters' discount; (D) the fees and disbursements of the District's financial advisor; (E) the costs of preparing and printing the Obligations, the preliminary official statement, the final official statement, and all other documentation supporting issuance of the Obligations; (F) the fees payable in respect of any municipal bond insurance policy; (G) administrative, development, credit review, and all other fees associated with any pooled commercial paper or similar interim financing program; and (H) any other costs of a similar nature incurred in connection with issuance of such Obligations.

**"Uniform Assessment Collection Act"** means Sections 197.3632 and 197.3635, Florida Statutes, or any successor statutes authorizing the collection of non-ad valorem assessments on the same bill as ad valorem taxes, and any applicable regulations promulgated thereunder.

**"Unity of Title"** means a condition, restriction, and limitation that a property owner of two Lots has voluntarily imposed on said Lots in accordance with County policies and procedures to legally condition, restrict, and limit the use of said Lots as a covenant running with the land so that such property will be considered one Lot for purposes of the Assessment.

**"Vacant Property"** means property within the Assessment Area that is not improved by a Building that will be serviced by the Water Expansion Project or Sewer Expansion Project and has not received a Certificate of Occupancy for any Building as of the Effective Date of this Resolution.

**"Water Expansion Project"** means the pipes, water mains, water meters, service laterals, and other facilities required for the District to provide water services to all Tax Parcels located in the Assessment Area of the District.

**SECTION 1.02. INTERPRETATION.** Unless the context indicates otherwise, words importing 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 1.03. LEGISLATIVE FINDINGS.** It is hereby ascertained, determined and declared that the Water Expansion Project and Sewer Expansion Project to be funded by the Assessments provides a special benefit to property and is fairly and reasonably apportioned among all benefitted properties based upon that certain report prepared by Government Services Group, Inc., that is entitled "Nassau County, Florida American Beach Water and Wastewater Improvements Assessment Program Memorandum," dated as of June 2021 and the following legislative findings:

(A) By the adoption of Nassau County Ordinance No. 2020-26, the District was created pursuant to Section 125.01 and 189.02, Florida Statutes, as a dependent special district to construct, own, operate, lease, and maintain water and sewer systems within its boundaries, which are set forth in Exhibit "A", attached hereto and incorporated herein by reference.

(B) The terms and conditions of Nassau County Ordinance No. 2000-37, the Capital Project and Related Service Assessment Ordinance, shall be applicable to and binding on the District for imposition of Assessments and are hereby adopted by the District and are incorporated herein by reference.

(C) The Water Expansion Project and Sewer Expansion Project both constitute Local Improvements as defined in the Ordinance, which permits the District to provide potable water and wastewater collection and treatment services to properties located in the Assessment Area. In order to more efficiently provide these services to properties, it is necessary for the District to construct the Water Expansion Project and the Sewer Expansion Project.

(D) The District conducted a mailed ballot to gauge property owner consent for the Assessments to fund the Water Expansion Project and Sewer Expansion Project and 85% of valid ballots returned voted in favor of the Assessments and the projects.

(E) The District seeks to develop a cost-effective potable water and sewer program with the intent of providing access to safe drinking water and reducing the impact of pollutants on the natural environment and preserving groundwater quality, and to finance the extension of its centralized utility facilities through the imposition of Assessments and available grant funding.

(F) The existing on-site wastewater disposal systems utilized by the properties throughout the Assessment Area of the District have been determined to be a potential threat to the environment due to possible contamination and nutrient pollution in the District's oceanfront ecosystem. Accordingly, it is necessary to install and provide central wastewater collection and treatment services to the properties in the Assessment Area of the District.

(G) The construction of the Water Expansion Project will provide a special benefit to the Tax Parcels located within the Assessment Area and will possess a logical relationship to the use and enjoyment of property by providing for: (1) access to potable water service to the owners and occupants of property, which improves the utilization, marketability, and development potential of said properties; and (2) the protection of property and rental values and the health and safety of the owners and occupants of property.

(H) The construction of the Sewer Expansion Project will provide a special benefit to the Tax Parcels located within the Assessment Area and will possess a logical relationship to the use and enjoyment of property by providing: (1) access to central wastewater treatment facilities to the owners and occupants of property for the proper, safe, and cost effective treatment and disposal of wastewater generated on such property, which improves the utilization, marketability, and development potential of said properties; (2) better, consistent and environmentally compliant service to owners and occupants; (3) the enhancement of environmentally responsible use and enjoyment of property; and (4) the protection of property and rental values and the health and safety of the owners and occupants of property.

(I) The rate of Assessment for the Project Cost of the Water Expansion Project and the Sewer Expansion Project for all Tax Parcels in the Assessment Area shall be expressed in terms of "Equivalent Residential Connections" or "ERCs," which is a fair and reasonable method of apportionment because it represents the property's expected potable water demand to be provided by the Water Expansion Project and wastewater generation to be collected by the Sewer Expansion Project.

(J) Some Platted Lots within the District have been combined into one Tax Parcel but contain additional buildable Lots on which a Single-Family Residential Unit may be constructed in the future. In order to properly apportion the Project Costs to such Lots, it is fair and reasonable to assign ERCs to such Tax Parcels based on the number of developable Lots.



(K) It is fair and reasonable to assign one (1) ERC to each Tax Parcel of Vacant Property because that is the most likely impact said property would have on the Water Expansion Project and Sewer Expansion Project and additional ERCs required to serve the Vacant Property upon development will be recouped through Connection Fees.

(L) In order to reduce the financial impact the Assessment will have on the real property owners in the District, the District has sought and obtained grant funding to cover about seventy (70%) percent of the Project Cost. Additionally, the District has decided to obtain financing on behalf of the real property owners for their share of the Project Cost. The financing terms shall be determined by the District and are expected to have a maturity of 20 years or less, which will enable each property's Assessment to be collected in installments over a period of years.

(M) The Assessments associated with the Water Expansion Project and the Sewer Expansion Project provide an equitable method of funding construction of the Water Expansion Project and the Sewer Expansion Project by fairly and reasonably allocating the cost to specially benefitted property, based upon the number of ERCs attributable to each Tax Parcel, in the manner hereinafter described.

(N) Each property within the Assessment Area will be benefited by the Water Expansion Project and the Sewer Expansion Project in an amount not less than the Assessment imposed against such property, as computed in the manner set forth in this Initial Assessment Resolution.

**ARTICLE II  
NOTICE AND PUBLIC HEARING**

**SECTION 2.01. ESTIMATED CAPITAL COST AND PROJECT COST.**

(A) The estimated Capital Cost for the Water Expansion Project is \$752,685.00.

(B) The estimated Project Cost of the Water Expansion Project is \$822,057.00.

The Project Cost will be funded through the imposition of Assessments against property located in the District in the manner set forth in Article III hereof.

(C) The estimated Capital Cost for the Sewer Expansion Project is \$1,852,944.00.

(D) The estimated Project Cost of the Sewer Expansion Project is \$2,007,974.00.

The Project Cost will be funded through the imposition of Assessments against property located in the District in the manner set forth in Article III hereof.

**SECTION 2.02. ASSESSMENT ROLL.**

(A) The County Manager is hereby directed to prepare a final estimate of the Capital Cost and Project Cost of the Water Expansion Project and Sewer Expansion Project and to prepare the preliminary Assessment Roll in the manner provided in the Ordinance.

(B) The County Manager shall apportion the Capital Cost and Project Cost among the parcels of real property within the Assessment Area in conformity with Article III hereof.

(C) The estimate of Capital Cost, Project Cost, and the Assessment Roll shall be maintained on file in either the District's Utilities Department or the County Manager's office (as designated by 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 2.03. PUBLIC HEARING.** A public hearing will be conducted by the Board on September 13, 2021, at 6:00 p.m., or as soon thereafter as the matter can be heard, in the Nassau County Commission Chambers, at the Nassau County Government Complex located at 96135 Nassau Place, Yulee Florida or other location designated by the Board, to consider (A) creation of the Assessment Area, (B) imposition of the Assessments, and (C) collection of the Assessments pursuant to the Uniform Assessment Collection Act commencing with the Tax Bill to be mailed in November 2021.

**SECTION 2.04. NOTICE BY PUBLICATION.** The County Manager shall publish a notice of the public hearing authorized by Section 2.03 hereof in the manner and the time provided in Section 2.05 of the Ordinance. Such notice shall be in substantially the form attached hereto as Appendix A.

**SECTION 2.05. NOTICE BY MAIL.**

(A) The County Manager shall, at the time and in the manner specified in Section 2.06 of the Ordinance, provide first class mailed notice of the public hearing authorized by Section 2.03 hereof to each property owner proposed to be assessed at the address indicated on the Tax Roll. Such notice shall be in substantially the form attached hereto as Appendix B.

(B) The notice by mail shall inform each property owner of their ability to file a Unity of Title for purposes of the Assessments. All Unity of Titles must be filed on or before October 1, 2021 on a form approved by the District.

## **ARTICLE III ASSESSMENTS**

### **SECTION 3.01. DESCRIPTION OF ASSESSMENT AREA.**

(A) The Assessment Area includes the property shown in Appendix C attached hereto and incorporated herein by reference.

(B) The Assessments are proposed for the purpose of improving the use and enjoyment of all properties located therein by constructing the Water Expansion Project and Sewer Expansion Project to provide access to potable water and central wastewater collection and treatment services.

### **SECTION 3.02. IMPOSITION OF ASSESSMENTS.**

(A) Assessments shall be imposed against property located within the Assessment Area for each Fiscal Year in which Obligations remain outstanding, the amount of which shall be computed in accordance with this Article III. The first annual Assessment will be included on the ad valorem tax bill mailed in November 2021.

(B) In accordance with Section 2.10 of the Ordinance, when imposed, the Assessment shall constitute a lien upon the Tax Parcels located in the District, which lien shall be equal in rank and dignity with the liens of all state, county, district, or municipal taxes and special assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other prior liens, mortgages, titles, and claims, until paid.

**SECTION 3.03. ASSESSMENT UNITS.** To reflect the relative amount of special benefit to be derived from construction of the Water Expansion Project and the Sewer Expansion Project, the number of ERCs attributable to each Tax Parcel shall be

determined in the manner set forth in this Section 3.03. All Tax Parcels that will be provided with available potable water service through the Water Expansion Project, as shown in Appendix C, shall be assigned ERCs for water. All Tax Parcels that will be provided with available wastewater service through the Sewer Expansion Project, as shown in Appendix C, shall be assigned ERCs for sewer.

(A) Residential Property shall be assigned one (1) ERC for each dwelling unit or Lot assigned to the Tax Parcel, whichever is greater.

(B) Non-Residential Property that is Improved Property shall be assigned ERCs in accordance with Section 8 of Nassau County Ordinance No. 2016-08.

(C) Non-Residential Property that is Vacant Property shall be assigned a minimum of 1.0 ERC, which is the lowest ERC assignment to Non-Residential Property that is Improved Property in the Assessment Area; however, any additional ERCs that would be assigned to such Tax Parcel of Non-Residential Property based on such properties actual development shall be collected in accordance with Section 3.10 hereof.

#### **SECTION 3.04. PREPAYMENT AMOUNTS.**

(A) Upon adoption of the Final Assessment Resolution, an Initial Prepayment Amount for each Tax Parcel located within the Assessment Area shall be calculated as the sum of (1) the amount computed by (a) dividing the number of water or sewer ERCs, as applicable, attributable to such Tax Parcel by the total number of water or sewer ERCs, as applicable, attributable to all Tax Parcels within the Assessment Area, and (b) multiplying the result by the estimated total Capital Cost of the Water Expansion Project and, separately, the total Capital Cost of the Sewer Expansion Project. A separate Initial

Payment Amount shall be calculated for the Water Expansion Project and Sewer Expansion Project.

(B) Following the issuance of any Temporary Original Obligations, an Adjusted Prepayment Amount for each Tax Parcel, other than those Tax Parcels as to which the Assessment has been prepaid prior to issuance of the Temporary Original Obligations, shall be computed by multiplying (1) the amount computed by dividing (a) the Initial Prepayment Amount established herein for such Tax Parcel by (b) the sum of (i) the aggregate Initial Prepayment Amounts for all Tax Parcels within the Assessment Area, and (ii) the aggregate comparable prepayment amounts computed for all Tax Parcels against which a special assessment has been imposed to finance other Local Improvements funded from proceeds of the Temporary Original Obligations, in each case excluding those Tax Parcels as to which the Assessment has been prepaid prior to issuance of the Temporary Original Obligations, by (2) the principal amount of the Proforma Obligations. The Adjusted Prepayment Amount for each Tax Parcel shall be revised annually, as provided in Section 3.05(I) hereof.

(C) Following issuance of the Permanent Original Obligations, an Adjusted Prepayment Amount for each Tax Parcel, other than those Tax Parcels as to which the Assessment has been prepaid prior to issuance of the Permanent Original Obligations, shall be computed by multiplying (1) the amount computed by dividing (a) the Adjusted Prepayment Amount established herein for such Tax Parcel by (b) the sum of (i) the aggregate Adjusted Prepayment Amounts for all Tax Parcels within the Assessment Area and (ii) the aggregate comparable prepayment amounts computed for all Tax Parcels

against which a special assessment has been imposed to finance other Local Improvements funded from proceeds of the Permanent Original Obligations, in each case excluding those Tax Parcels as to which the Assessment has been prepaid prior to issuance of the Permanent Original Obligations, by (2) the principal amount of the Permanent Original Obligations. The Adjusted Prepayment Amount for each Tax Parcel shall be revised annually, as provided in Section 3.05(I) hereof.

(D) Following issuance of any Refunding Obligations, a new Adjusted Prepayment Amount for each Tax Parcel, other than those Tax Parcels as to which the Assessment has been prepaid prior to issuance of such Refunding Obligations, shall be computed by multiplying (1) the amount computed by dividing (a) the Adjusted Prepayment Amount for such Tax Parcel by (b) the sum of (i) the aggregate Adjusted Prepayment Amounts for all Tax Parcels within the Assessment Area and (ii) the aggregate comparable prepayment amounts computed for all Tax Parcels against which a special assessment has been imposed to finance other Local Improvements funded from proceeds of the Obligations being refunded, in each case excluding those Tax Parcels as to which the Assessment has been prepaid prior to issuance of such Refunding Obligations, by (2) the principal amount of such Refunding Obligations. The Adjusted Prepayment Amount for each Tax Parcel shall be revised annually, as provided in Section 3.05(I) hereof.

**SECTION 3.05. COMPUTATION OF ASSESSMENTS.** The annual Assessment shall be computed for each Tax Parcel that has not prepaid in the manner set forth in this Section 3.05.



(A) DEBT SERVICE AMOUNT. A "Debt Service Amount" shall be computed for each Fiscal Year in the following manner:

(1) For each Fiscal Year in which Temporary Original Obligations will be outstanding, the "Debt Service Amount" shall be computed as the amount which would be payable in respect of the Proforma Obligations in accordance with a debt service schedule prepared based on the principal and interest installments equal to those established for the Proforma Obligations.

(2) Following issuance of the Permanent Original Obligations, the "Debt Service Amount" shall be computed for each Fiscal Year as the amount which would be payable in respect of the Obligations in accordance with a debt service schedule prepared based on the principal and interest installments equal to those established in the Funding Agreement, and (2) the Obligations bear interest at a rate one (1) percentage point in excess of actual rates; provided however, that the "Debt Service Amount" for any Fiscal Year shall not exceed the principal amount of Obligations then outstanding.

(B) PREPAYMENT MODIFICATION FACTOR. A "Prepayment Modification Factor" shall be computed for each Fiscal Year by dividing (1) the amount computed by subtracting (a) the sum of the Adjusted Prepayment Amounts, as of the date on which the Obligations are issued by the District, for all Tax Parcels as to which prepayment has been made following issuance of the Obligations, from (b) the total principal amount of Obligations initially issued by the District, by (2) the total principal amount of Obligations initially issued by the District.

(C) MODIFIED DEBT SERVICE AMOUNT. A "Modified Debt Service Amount" shall be computed for each Fiscal Year by multiplying (1) the Debt Service Amount by (2) the Prepayment Modification Factor.

(D) ANNUAL DEBT SERVICE FACTOR. An "Annual Debt Service Factor" shall be computed for each Fiscal Year by dividing (1) the Adjusted Prepayment Amount for such Tax Parcel, by (2) the aggregate Adjusted Prepayment Amount.

(E) ANNUAL DEBT SERVICE COMPONENT. The "Annual Debt Service Component" shall be computed for each Fiscal Year for each Tax Parcel by multiplying (1) the Modified Debt Service Amount, by (2) the Annual Debt Service Factor.

(F) COLLECTION COST COMPONENT. The "Collection Cost Component" shall be computed each Fiscal Year for each Tax Parcel by (1) dividing (a) the Adjusted Prepayment Amount for such Tax Parcel by (b) the sum of the aggregate Adjusted Prepayment Amount remaining in the Assessment Area, and (2) multiplying the result by the Collection Cost.

(G) STATUTORY DISCOUNT AMOUNT. The "Statutory Discount Amount" shall be computed for each Tax Parcel as the amount allowed by law as the maximum discount for early payment of ad valorem taxes and non-ad valorem assessments, such amount to be calculated by deducting (1) the sum of (a) the Annual Debt Service Component and (b) the Collection Cost Component, from (2) the amount computed by dividing (a) the sum of (i) the Annual Debt Service Component and (ii) the Collection Cost Component, by (b) 0.95.

(H) ASSESSMENT. The annual Assessment for each Tax Parcel shall be computed as the sum of (1) the Annual Debt Service Component for the Water Expansion Project and the Sewer Expansion Project, as applicable, (2) the Collection Cost Component and (3) the Statutory Discount Amount.

(I) REVISION OF ADJUSTED PREPAYMENT AMOUNT. Upon certification of the Assessment Roll each Fiscal Year, the Adjusted Prepayment Amount for each Tax Parcel shall be recomputed by deducting (1) the amount computed by (a) dividing (i) the principal component of the Debt Service Amount utilized to compute the Annual Debt Service Component for the Assessment Roll by (ii) the total Debt Service Amount utilized to compute the Annual Debt Service Component for the Assessment Roll and (b) multiplying the result by the Annual Debt Service Component included on the Assessment Roll for the Tax Parcel, from (2) the Adjusted Prepayment Amount (or for the initial Assessment Roll, the Initial Prepayment Amount) utilized to compute the annual Assessment included on the Assessment Roll for such Tax Parcel.

#### **SECTION 3.06. INITIAL PREPAYMENT OPTION.**

(A) Following adoption of the Final Assessment Resolution, the County Manager shall provide first class mailed notice to the owner of each Tax Parcel subject to the Assessment of the owner's option to prepay all future annual Assessments. On or prior to the date specified in such notice, the owner of each Tax Parcel subject to the Assessment shall be entitled to prepay all future annual Assessments, upon payment of the Initial Prepayment Amount; provided, however, that due to the prepayment period extending beyond the deadline for certification of the Assessment Roll for the Fiscal Year beginning

on October 1, 2021, the annual Assessment amount computed for each Tax Parcel in accordance with Section 3.05 will be billed on the Tax Bill and payable pursuant to the Uniform Assessment Collection Act.

(B) The amount of all prepayments made pursuant to this Section 3.06 shall be final. The District shall not be required to refund any portion of a prepayment if (1) the actual Capital Cost of the Water Expansion Project or the Sewer Expansion Project is less than the estimated Capital Cost upon which the Initial Prepayment Amount was computed, or (2) the annual Assessments will not be imposed for the full number of years anticipated at the time of such prepayment.

#### **SECTION 3.07. ADDITIONAL PREPAYMENT OPTION.**

(A) Following the date specified in the notice provided pursuant to Section 3.06(A) hereof, if the Board allows an additional prepayment opportunity in its sole discretion, the owner of each Tax Parcel subject to the Assessments shall be entitled to prepay all future unpaid annual Assessments upon payment of an amount equal to the sum of (1) the Adjusted Prepayment Amount for such Tax Parcel, and (2) interest on the Adjusted Prepayment Amount from the most recent date to which interest on the Obligations has been paid to the next date following such prepayment on which the District can redeem Obligations after providing all notices required to redeem all or any portion of the Obligations.

(B) During any period commencing on the date the annual Assessment Roll is certified for collection pursuant to the Uniform Assessment Collection Act and ending on the next date on which unpaid ad valorem taxes become delinquent, the District may reduce

the amount required to prepay the future unpaid annual Assessments for the Tax Parcel by the amount of the Assessment that has been certified for collection with respect to such Tax Parcel.

(C) The amount of all prepayments made pursuant to this Section 3.07 shall be final. The District shall not be required to refund any portion of a prepayment if (1) the Capital Cost of the Water Expansion Project or Sewer Expansion Project is less than the amount upon which such Adjusted Prepayment Amount was computed, (2) the Project Cost is less than the amount upon which such Adjusted Prepayment amount was computed, (3) the Adjusted Prepayment Amount is reduced upon issuance of the Permanent Original Obligations, or (4) annual Assessments will not be imposed for the full number of years anticipated at the time of such prepayment.

### **SECTION 3.08. MANDATORY PREPAYMENT.**

(A) The owner of a Tax Parcel subject to the Assessment shall immediately prepay all future unpaid annual Assessments for such Tax Parcel if (1) the Tax Parcel 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, or (2) a tax certificate has been issued and remains outstanding in respect of the Tax Parcel and the District, at its sole option, elects to accelerate the Assessment. In the case of (1) above, the owner of the Tax Parcel prior to condemnation, sale or other transfer must notify the District at least 30 days prior to the proposed acquisition or transfer date in order to allow the District sufficient time to determine the final amount due. Failure

to provide such notice shall cause an automatic acceleration of such Assessment the effective date of which is 10 days prior to the proposed acquisition or transfer date.

(B) The amount required to prepay the future unpaid annual Assessments will be equal to the sum of (1) the Adjusted Prepayment Amount for such Tax Parcel, and (2) interest on the Adjusted Prepayment Amount from the most recent date to which interest on the Obligations has been paid to the next date following such prepayment on which the District can redeem Obligations after providing all notices required to redeem all or any portion of the Obligations.

(C) During any period commencing on the date the annual Assessment Roll is certified for collection pursuant to the Uniform Assessment Collection Act and ending on the next date on which unpaid ad valorem taxes become delinquent, the District may reduce the amount required to prepay the future unpaid annual Assessments for the Tax Parcel by the amount of the Assessment that has been certified for collection with respect to such Tax Parcel.

(D) The amount of all prepayments made pursuant to this Section 3.08 shall be final. The District shall not be required to refund any portion of a prepayment if (1) the Capital Cost or Project Cost of the Water Expansion Project or Sewer Expansion Project is less than the amount upon which such Adjusted Prepayment Amount was computed, (2) the Adjusted Prepayment Amount is reduced upon issuance of any Permanent Original Obligations, or (3) annual Assessments will not be imposed for the full number of years anticipated at the time of such prepayment.

(E) Collection by the District of mandatory prepayments pursuant to this Section 3.08 is supplemental and in addition to any other legally available remedy the District may seek for repayment of the Assessments.

**SECTION 3.09. REALLOCATION UPON FUTURE SUBDIVISION.** If a Tax Parcel is subsequently subdivided, the Assessment imposed against such Tax Parcel may be reallocated among the newly created Tax Parcels upon (1) application of the owner and (2) assignment of a distinct ad valorem property tax identification number to each Tax Parcel by the Property Appraiser.

**SECTION 3.10. VACANT PROPERTY.**

(A) Upon development of any Vacant Property in the Assessment Area, the number of ERCs assigned to such Vacant Property in accordance with Section 3.03 hereof shall be adjusted upward as required to reflect such Tax Parcel's expected potable water demand and wastewater flow from the property based on its actual development, as determined in accordance with the rules for assigning ERCs in Section 3.03.

(B) Any additional amounts owed shall be collected as an additional Connection Fee prior to, and as a condition of, connection to the Water Expansion Project or Sewer Expansion Project in accordance with the County's policies and procedures. The amount payable as an additional Connection Fee for the additional ERCs shall be determined based on the cost per ERC and Adjusted Prepayment Amount determined in Section 3.05(I).

## **ARTICLE IV GENERAL PROVISIONS**

**SECTION 4.01. METHOD OF COLLECTION.** The Assessments shall be collected pursuant to the Uniform Assessment Collection Act commencing with the Tax Bill mailed in November 2021; provided however, that any Assessment against Government Property shall be collected pursuant to Section 3.04 of the Ordinance.

**SECTION 4.02. 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 4.03. INTENT FOR REIMBURSEMENT FROM BOND PROCEEDS.** The District is hereby authorized to temporarily advance funds from available utility revenue funds for the payment of the Capital Cost of the Water Expansion Project and Sewer Expansion Project, such advances to be reimbursed from proceeds of tax-exempt Obligations. This is a Declaration of Official Intent under U.S. Treasury Regulations for purposes of Sections 103 and 141 to 150 of the Internal Revenue Code of 1986, as amended (the "Internal Revenue Code"). The District declares that it reasonably expects that the Capital Cost for the Water Expansion Project and Sewer Expansion Project will be reimbursed with the proceeds of bonds (as defined in Section 150 of the Internal Revenue Code). The maximum principal amount of bonds expected to be issued for the Capital Cost of the Water Expansion Project and Sewer Expansion Project is \$2,830,031.00.



**SECTION 4.04. EFFECTIVE DATE.** This Resolution shall take effect immediately upon its adoption.

**DULY ADOPTED** this 26<sup>th</sup> day of July, 2021.

**NASSAU COUNTY BOARD OF  
COUNTY COMMISSIONERS,  
AS THE GOVERNING BOARD OF  
THE AMERICAN BEACH WATER  
AND SEWER DISTRICT**

\_\_\_\_\_  
THOMAS R. FORD  
Its: Chairman

ATTEST:

By: \_\_\_\_\_  
Clerk of Court

APPROVED AS TO FORM  
AND LEGAL SUFFICIENCY

By: \_\_\_\_\_  
County Attorney

## **APPENDIX A**

### **FORM OF NOTICE TO BE PUBLISHED**

To Be Published by August 23, 2021

### **NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF SPECIAL ASSESSMENTS**

#### **[MAP OF ASSESSMENT AREA]**

Notice is hereby given that the American Beach Water and Sewer District, a dependent special district to Nassau County, will conduct a public hearing to consider creation of an assessment area and imposition of special assessments against certain parcels of property located within the District, as shown above, to fund the provision of the Water Expansion Project and Sewer Expansion Project. The hearing will be held at 6:00 P.M., or as soon thereafter as the matter can be heard, on September 13, 2021 in the Nassau County Commission Chambers, at the Nassau County Government Complex located at 96135 Nassau Place, Yulee, Florida for the purpose of receiving public comment on the proposed District and assessments. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact Clerk of Court's office at (904) 548-4600, at least two (2) days prior to the date of the hearing. All affected property owners have a right to appear at the hearing and to file written objections with the District within 20 days of this notice. If a person wishes to appeal any decision made by the District 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.

The Assessments have been proposed to fund design and construction of the Water Expansion Project and Sewer Expansion Project that will provide the properties within the proposed Assessment Area with central potable water services and wastewater collection services. These facilities include the pipes, mains, meters, service laterals, lift stations, vacuum stations, and other facilities required for the District to provide potable water and wastewater collection services to all properties located in the Assessment Area of the District. The assessment for each parcel of property will be based upon the number of equivalent residential connections (ERCs) attributable to such parcel based upon the property's expected potable water demand and wastewater generation as compared to the expected, average service demand of single family residential property of 350 gallons per day for potable water and 200 gallons per day for wastewater. Residential properties will be assigned ERCs based on the number of dwelling units or buildable lots, whichever is greater. Non-residential property will be assigned ERCs in accordance with the rules set forth in Nassau County Ordinance No. 2016-08. Vacant Property (non-residential) will be assigned one (1) ERC with any additional ERCs to be paid as a connection fee upon development. A more specific description is set forth in the Initial Assessment Resolution adopted by the District on July 26, 2021. Copies of the Initial Assessment Resolution and the preliminary assessment roll are available for inspection at the Clerk of the Circuit Court and Comptroller, 76347 Veterans Way, Suite 456, Yulee, Florida. Copies of the plans and specifications for the Water Expansion Project and Sewer Expansion Project are available

for inspection at the Florida Governmental Utility Authority, 280 Wekiva Springs Road, Suite 2070, Longwood, Florida 32779.

The assessments will be collected on the ad valorem tax bill, 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. The District intends to collect the assessments in 20 annual assessments, the first of which will be included on the ad valorem tax bill to be mailed in November 2021. Future annual assessments may be prepaid at the option of the property owner.

If you have any questions, please contact the County Manager's Office at (904) 530-6010.

AMERICAN BEACH WATER AND SEWER DISTRICT

## **APPENDIX B**

### **FORM OF NOTICE TO BE MAILED**

**APPENDIX B**  
**FORM OF NOTICE TO BE MAILED**

August 23, 2021

[Property Owner Name]

[Street Address]

[City, State and zip]

Re: Parcel Control Number [Insert Number]  
American Beach District

Dear Property Owner:

As you should be aware, the American Beach Water and Sewer District was created to provide central potable water and wastewater collection service to your property. Water and wastewater extension facilities will be constructed to provide these services. The cost of these facilities will be funded in part by available grants and in part by assessments against the property to be served. The assessment for each parcel of property will be based upon the number of equivalent residential connections (ERCs) attributable to such parcel based upon the property's expected potable water demand and wastewater generation as compared to the expected, average service demand of single family residential property of 350 gallons per day for potable water and 200 gallons per day for wastewater. Residential properties will be assigned ERCs based on the number of dwelling units or buildable lots, whichever is greater. Non-residential property will be assigned ERCs in accordance with the rules set forth in Nassau County Ordinance No. 2016-08. Vacant Property (non-residential) will be assigned one (1) ERC with any additional ERCs to be paid as a connection fee upon development.

Property owners who have (1) structure that straddles two lots or (2) two buildable lots may execute a Declaration of Unity of Title, that allows a property owner's real property to be considered as one unified lot or parcel for the purpose of the assessment program. After filing a valid Unity of Title, you would pay the reduced ERC allocation; however, the execution of the Unity of Title will restrict your ability to develop or transfer less than the entire parcel to another person or entity without obtaining a release of the Declaration of Unity of Title. If you would like additional information regarding the Unity of Title, please call (904) 530-6100. Execution of the Unity of Title will be due to the District by October 1, 2021 to be effective. Property owners should consult with an attorney prior to executing a Declaration of Unity of Title.

The District intends to obtain grants and a state loan to finance this assessment project. This will permit the cost attributable to your property to be amortized over a period

of twenty (20) years. However, you may choose to prepay your assessment in full (\$2,620.00 per ERC for water and \$6,405.00 per ERC for sewer) and avoid the additional financing cost. Please do not send payment now. If the assessments are imposed, you will receive a separate notice of the date and place for payment.

If you do not choose to prepay during the period described in the next notice, the amount necessary to pay your assessment in full will be increased by your share of the financing cost and annual administrative, collection, and statutory discount costs. The District anticipates that financing cost will increase the prepayment amount by approximately 9.5 percent to \$2,861.00 per ERC for water and 8.5 percent to \$6,940.00 for sewer.

The annual assessment will include your share of the principal, interest, collection cost, and the amount Florida law requires the District to discount receipts for its annual budget. The maximum annual assessment is estimated to be \$234.00 per ERC for water and \$515.00 per ERC for sewer. However, the actual annual assessment cannot be determined until the grants and loan are obtained and the assessment may be lower. Annual assessments will be payable for twenty (20) years; however, if there are no significant defaults in payment of the assessments, the last loan payment may be made from any reserve accounts funded by the loan. The District 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.

The District will hold a public hearing at 6:00 P.M., or as soon thereafter as the matter can be heard, on September 13, 2021, in the Nassau County Commission Chambers, at the Nassau County Government Complex located at 96135 Nassau Place, Yulee, Florida, for the purpose of receiving comments on the proposed assessments, including collection on the ad valorem tax bill. You are invited to attend and participate in the public hearing or to file written objections with the District prior to or during the hearing. If you decide to appeal any decision made by the District 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. In accordance with the Americans with Disabilities Act, if you need a special accommodation or an interpreter to participate in this proceeding, please contact the County Manager's office at (904) 530-6010 at least seven days prior to the date of the hearing.

Questions regarding your assessment and the process for collection may be directed to the Clerk of the Circuit Court and Comptroller at (904) 548-4600.

AMERICAN BEACH WATER AND SEWER DISTRICT

\* \* \* \* \* **SEND NO MONEY NOW. THIS IS NOT AN INVOICE** \* \* \* \* \*

**AMERICAN BEACH WATER AND SEWER DISTRICT**

[Property Owner Name]

Parcel Control Number [Insert Number]

Total number of Water ERCs attributed to property: [Insert Number]

Total number of Wastewater ERCs attributed to property: [Insert Number]

Initial prepayment amount (excludes financing cost): [Insert Amount]

Adjusted prepayment amount (includes financing cost): [Insert Amount]

Number of annual payments: 20

Maximum annual assessment: [Insert Amount]

Expected date of first bill: November 2021

Total amount of annual payments: [Insert Amount]

Expected date of last bill: November 2040

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\* \* \* \* \* **SEND NO MONEY NOW. THIS IS NOT AN INVOICE** \* \* \* \* \*



## **APPENDIX C**

### **DESCRIPTION OF TAX PARCELS LOCATED IN THE AMERICAN BEACH ASSESSMENT AREA**

## APPENDIX C

### AMERICAN BEACH WATER AND WASTEWATER ASSESSMENT AREA



### WATER AND SEWER TAX PARCELS

00-00-30-010C-0002-0220	00-00-30-010B-0012-0130	00-00-30-010C-0002-0010	00-00-30-010A-0009-0730
00-00-30-010C-0001-0260	00-00-30-010A-0010-0810	00-00-30-010A-0002-0150	00-00-30-010A-0010-0780
00-00-30-010C-0001-0290	00-00-30-010A-0009-0690	00-00-30-010C-0001-0180	00-00-30-010A-0006-0480
00-00-30-010C-0003-0010	00-00-30-010A-0009-0660	00-00-30-010B-0013-0180	00-00-30-010B-0013-0060
00-00-30-010A-0003-0182	00-00-30-010A-0008-0570	00-00-30-010B-0015-0030	00-00-30-010D-0005-0040
00-00-30-010D-0007-0040	00-00-30-010A-0004-0250	00-00-30-010C-0001-0010	00-00-30-010B-0016-0010
00-00-30-010C-0001-0120	00-00-30-010A-0003-0220	00-00-30-010B-0012-0060	00-00-30-010B-0013-0040
00-00-30-010B-0017-0030	00-00-30-010A-0002-0120	00-00-30-010A-0008-0600	00-00-30-010B-0013-0030
00-00-30-010B-0015-0060	00-00-30-010A-0001-0030	00-00-30-010D-0002-0010	00-00-30-010A-0004-0320
00-00-30-010B-0014-0100	00-00-30-010C-0002-0210	00-00-30-010D-0009-0040	00-00-30-010A-0005-0410
00-00-30-010B-0013-0160	00-00-30-010C-0002-0200	00-00-30-010D-0009-0030	18-2N-28-0000-0003-0000
00-00-30-010B-0013-0080	00-00-30-010C-0002-0110	00-00-30-010B-0013-0070	00-00-30-010C-0002-0090
00-00-30-010B-0012-0160	00-00-30-010C-0002-0030	00-00-30-0820-0012-0010	00-00-30-010B-0014-0110
00-00-30-010B-0012-0150	00-00-30-010C-0002-0020	00-00-30-010B-0017-0060	00-00-30-010B-0015-0110

00-00-30-010A-0001-0060	00-00-30-010C-0001-0090	00-00-30-010A-0008-0610	00-00-30-010B-0016-0120
00-00-30-010B-0017-0010	00-00-30-010B-0014-0060	00-00-30-010A-0002-0110	00-00-30-010D-0007-0030
00-00-30-010B-0011-0110	00-00-30-010B-0014-0070	00-00-30-010A-0006-0430	00-00-30-010B-0012-0120
00-00-30-010B-0011-0130	00-00-30-010A-0004-0280	00-00-30-010B-0018-0050	00-00-30-010B-0012-0080
00-00-30-010C-0001-0220	00-00-30-010C-0001-0110	00-00-30-010A-0008-0630	00-00-30-010A-0009-0710
00-00-30-010B-0016-0130	00-00-30-010C-0002-0080	00-00-30-010B-0011-0090	00-00-30-010B-0012-0100
00-00-30-010A-0005-0380	00-00-30-010C-0002-0070	00-00-30-010B-0014-0170	00-00-30-010B-0013-0050
00-00-30-010B-0018-0070	00-00-30-010D-0010-0010	00-00-30-010B-0016-0170	00-00-30-010A-0002-0130
00-00-30-010A-0005-0340	00-00-30-010B-0015-0130	00-00-30-010B-0018-0130	00-00-30-010D-0004-0010
00-00-30-010B-0016-0140	00-00-30-010A-0009-0740	00-00-30-010B-0011-0100	00-00-30-010A-0007-0550
00-00-30-010B-0018-0030	00-00-30-0437-0004-0000	00-00-30-010A-0006-0420	00-00-30-010D-0011-0040
00-00-30-010B-0014-0090	00-00-30-010B-0012-0030	00-00-30-010C-0001-0040	00-00-30-010D-0011-0030
00-00-30-0820-0012-0040	00-00-30-010C-0001-0160	00-00-30-010A-0006-0460	00-00-30-010B-0017-0020
18-2N-28-0000-0002-0000	00-00-30-010C-0002-0120	00-00-30-010B-0017-0140	00-00-30-010D-0005-0010
20-2N-28-0000-0002-0000	00-00-30-010A-0005-0360	00-00-30-010B-0018-0120	00-00-30-010D-0006-0040
00-00-30-010A-0003-0200	00-00-30-010A-0010-0750	00-00-30-010B-0017-0040	00-00-30-010B-0014-0150
00-00-30-010B-0017-0080	18-2N-28-0000-0001-0000	00-00-30-010B-0017-0130	00-00-30-010B-0018-0020
00-00-30-010B-0011-0070	00-00-30-010C-0002-0060	00-00-30-010B-0013-0022	00-00-30-010B-0018-0010
00-00-30-0820-0012-0060	00-00-30-010C-0002-0050	00-00-30-010B-0018-0100	00-00-30-010D-0004-0030
00-00-30-010C-0002-0130	00-00-30-010C-0002-0040	00-00-30-010B-0017-0050	00-00-30-010B-0015-0050
00-00-30-010D-0007-0010	00-00-30-010C-0001-0030	00-00-30-010C-0001-0100	00-00-30-010A-0007-0560
00-00-30-010A-0007-0510	00-00-30-010B-0011-0010	00-00-30-010A-0005-0400	00-00-30-010B-0011-0120
00-00-30-010B-0015-0140	00-00-30-010B-0011-0040	00-00-30-010B-0016-0180	00-00-30-010B-0014-0010
00-00-30-010A-0009-0720	00-00-30-010C-0001-0140	00-00-30-010B-0016-0080	00-00-30-010D-0006-0030
00-00-30-010A-0005-0350	00-00-30-010B-0011-0140	00-00-30-010B-0015-0150	00-00-30-010A-0010-0800
00-00-30-010A-0007-0540	00-00-30-010A-0002-0140	00-00-30-010B-0018-0150	00-00-30-010B-0016-0060
00-00-30-010A-0006-0470	00-00-30-010A-0009-0680	00-00-30-010C-0001-0150	00-00-30-010D-0010-0030
00-00-30-010A-0008-0580	00-00-30-010B-0014-0120	00-00-30-010C-0001-0230	00-00-30-010B-0015-0070
00-00-30-010B-0018-0140	00-00-30-010C-0002-0140	00-00-30-010C-0002-0100	00-00-30-010B-0017-0170
00-00-30-010A-0004-0310	00-00-30-0437-0003-0000	00-00-30-010B-0016-0160	00-00-30-010A-0010-0790
00-00-30-010A-0004-0300	00-00-30-010B-0012-0110	00-00-30-010B-0017-0120	00-00-30-010B-0013-0100
00-00-30-010A-0004-0290	00-00-30-010C-0001-0050	00-00-30-010B-0017-0100	00-00-30-010D-0006-0020
00-00-30-010A-0004-0270	00-00-30-010A-0003-0181	00-00-30-010B-0012-0020	00-00-30-010B-0011-0080
00-00-30-010A-0001-0050	00-00-30-010A-0003-0190	00-00-30-010B-0013-0011	00-00-30-010C-0002-0170
00-00-30-010A-0001-0020	00-00-30-010A-0003-0180	00-00-30-010A-0002-0100	00-00-30-010C-0002-0160
00-00-30-010A-0001-0010	00-00-30-010A-0003-0170	00-00-30-010A-0007-0530	00-00-30-0820-0012-0030
00-00-30-010C-0002-0180	00-00-30-010B-0015-0100	00-00-30-010A-0005-0390	00-00-30-0820-0012-0020
00-00-30-010B-0016-0090	00-00-30-010B-0014-0040	00-00-30-010B-0016-0110	00-00-30-010D-0006-0010
00-00-30-010C-0002-0150	00-00-30-010A-0008-0640	00-00-30-010B-0013-0110	00-00-30-010D-0008-0030
00-00-30-010B-0012-0050	00-00-30-010A-0008-0590	00-00-30-0820-0012-0050	00-00-30-010D-0008-0020
00-00-30-010B-0016-0150	00-00-30-010A-0008-0650	00-00-30-010A-0010-0770	00-00-30-010D-0008-0010
00-00-30-010B-0012-0090	00-00-30-010B-0013-0120	00-00-30-010B-0016-0050	00-00-30-010A-0007-0500
00-00-30-010A-0007-0490	00-00-30-010B-0013-0140	00-00-30-010B-0014-0050	00-00-30-010B-0017-0160
00-00-30-010B-0011-0060	00-00-30-010A-0008-0620	00-00-30-010B-0018-0160	00-00-30-010A-0009-0700
00-00-30-010B-0011-0050	00-00-30-010A-0001-0090	00-00-30-0437-0001-0000	00-00-30-010D-0011-0020
00-00-30-010B-0016-0040	00-00-30-0437-0002-0000	00-00-30-010D-0009-0010	00-00-30-010C-0001-0200
00-00-30-010A-0004-0240	00-00-30-010B-0014-0140	00-00-30-010B-0017-0180	00-00-30-010B-0017-0070
00-00-30-010A-0005-0330	00-00-30-010B-0014-0130	00-00-30-010B-0015-0170	00-00-30-010A-0009-0670
00-00-30-010B-0018-0090	00-00-30-010C-0001-0170	00-00-30-010B-0017-0090	00-00-30-010B-0017-0150
00-00-30-010B-0013-0150	00-00-30-010B-0013-0170	00-00-30-010B-0012-0010	00-00-30-010A-0005-0370
00-00-30-010B-0012-0140	00-00-30-010C-0002-0190	00-00-30-010A-0003-0230	00-00-30-010B-0012-0070

00-00-30-010D-0008-0040	00-00-30-010B-0018-0080	00-00-30-010A-0001-0080	00-00-30-010A-0006-0440
00-00-30-010B-0018-0170	00-00-30-010A-0007-0520	00-00-30-010A-0001-0070	00-00-30-010D-0005-0030
00-00-30-010B-0016-0070	00-00-30-010B-0015-0090	00-00-30-010A-0003-0210	00-00-30-010A-0004-0260
00-00-30-010B-0014-0030	00-00-30-010A-0010-0760	00-00-30-010B-0016-0100	00-00-30-010C-0001-0020
00-00-30-010A-0010-0820	00-00-30-010C-0001-0060	00-00-30-010B-0015-0120	

## SEWER ONLY TAX PARCELS

00-00-30-010C-0001-0270
00-00-30-010C-0001-0280