

ORDINANCE NO. 2006- 70

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF NASSAU COUNTY, FLORIDA, AMENDING ORDINANCE NO. 88-20, AS AMENDED, AMENDING SECTION 7 AND SECTION 9 OF ORDINANCE NO. 88-20, AS AMENDED, RELATING TO THE ESTABLISHMENT OF SPECIAL ASSESSMENTS; PROVIDING FOR ASSESSMENTS FOR RESIDENTIAL PROPERTIES; PROVIDING FOR AN INCREASED RATE OF SPECIAL ASSESSMENTS AND TIPPING FEES FOR SOLID WASTE DISPOSAL AND MANAGEMENT; PROVIDING FOR ANNUAL COLLECTION OF SPECIAL ASSESSMENTS AND TIPPING FEES; PROVIDING SEVERABILITY; PROVIDING AN EFFECTIVE DATE.

WHEREAS, pursuant to Chapter 125, Florida Statutes, Sections 403.706, 197.3631, and 197.3632, Florida Statutes, the Nassau County Commission has legislative authority to impose, levy and collect non-ad valorem and special assessments for purposes of regulation and management of solid waste disposal within Nassau County; and

WHEREAS, the Nassau County Commission has authorized the preparation and consideration of a report by a solid waste analytical expert, Burton and Associates, entitled "Solid Waste Disposal Assessment Study" (the Burton Study), which has been filed with the Clerk and considered by the Nassau County Commission in the Public Hearing on this matter; and

WHEREAS, the Burton Study has established that the current residential special assessment schedule and tipping fee schedule for solid waste disposal in Nassau County does not cover the costs of solid waste disposal and management within Nassau County; and

WHEREAS, the Burton Study has proposed a schedule of assessments and tipping fees for all classes of land use requiring solid waste disposal services that provides each improved residential property will bear a cost burden in proportion to the benefit received by the property from solid waste disposal and management services; and

WHEREAS, the County Commission has determined the Burton Study recommendations are based on accurate analysis of costs and benefits, are fair and equitable to all benefited property owners and satisfy the rational nexus legal test for a valid non-ad valorem or special assessment; and

WHEREAS, the County Commission has determined a comprehensive solid waste management program specially benefits real property by enhancing land values through the efficient disposal and management of solid waste, long-term waste management and environmental and natural resource protection; and

WHEREAS, the County Commission has determined after a public hearing, public comment and consideration of the Burton Study and all other evidence before the Commission to adopt this ordinance and amend its special assessment schedule and tipping fees accordingly.

NOW, THEREFORE BE IT ORDAINED this 15th day of September 2006 by the Board of County Commissioners of Nassau County, Florida, that Sections 7 and 9 of Ordinance No. 88-20, as amended, shall be further amended as follows:

1. SECTION 7. SPECIAL ASSESSMENTS

7.1 The Board shall have the power to impose special assessments upon all the improved real property within the unincorporated and incorporated areas of Nassau County as provided by law and this Ordinance. Assessable property shall include exempt private property, and but shall not include exempt public property unless specifically exempt by statute from special assessments. Newly constructed residential property shall be assessable upon connection of permanent electric utility service, or issuance of a Certificate of Occupancy building permit or move-on permit, which occurs first.

~~7.2 The following special assessments are hereby imposed:~~

~~(a) For each dwelling unit on a parcel: \$59.00, and said \$59.00 special assessment shall commence on October 1 of each year for the period October 1 through September 30 of the following year and shall continue each year thereafter.~~

~~(b) Mobile home parks shall be assessed \$59.00 per year for each mobile home. If the mobile home is not owned by the property owner, the owner of the mobile home shall be billed by the Tax Collector. The mobile home park owner shall be responsible~~

~~for providing the mobile home owner's name to the Tax Collector. If the information is not provided by the time the assessment is mailed out, the mobile home park owner shall be responsible for the assessment. Further, if the mobile home owner in a mobile home not owned by the park owner has not paid the assessment by February 16th of each year, the mobile home park owner shall be responsible for said amount. If, in addition to each mobile home assessed \$59,00, there is use of a commercial container, the commercial tipping fee will be exempt.~~

~~(c) Travel trailer and recreational vehicle defined areas shall be subject to commercial tipping fees upon proof that the areas utilize commercial receptacle(s).~~

~~(d) All hotels, motels, shall not be assessed the \$59.00 per unit fee upon proof that a particular unit is utilizing a commercial receptacle(s) and shall be subject to commercial tipping fees.~~

7.2 The special assessment rates for residential classes contained within Table III-I.a of the Burton Study attached and incorporated herein as Exhibit "A" are hereby adopted and imposed by the Nassau County Commission. The assessment rates contained within

Table III-I.a shall be levied and collected pursuant to Section 197.3632 annually. Provided, however, the Board of County Commissioners may annually increase the assessment rates contained within Table III-I.a, by resolution, provided said annual increase is limited to no greater than 10 percent of the previous year's assessment or fee. Any annual increase in the established rates greater than 10 percent shall require further analysis and adoption of an amended ordinance re-establishing base non-ad valorem assessment rates pursuant to Section 197.3632, Florida Statutes.

- 7.3 For property improved after the effective date of the Property Appraiser's property assessment roll, for which a ~~B~~building ~~P~~permit or ~~M~~move-~~O~~on permit ~~are~~ is issued or a permanent electric utility connection made prior to the effective date of the next property assessment roll, a pro-rated assessment shall be imposed for the period from the date of such connection or ~~Certificate Permit~~ through September 30th the following calendar year, based upon the current rate of assessment. Such assessments shall be collected by the County and Cities prior to and as a condition of issuance of ~~the Certificate~~ or the permanent electrical connection, a building permit or move-on permit, whichever occurs first.

7.4 If it is discovered that any special assessment has been omitted from the current years assessment roll, the assessment may be added during the current year.

2. SECTION 9. COLLECTION AND ENFORCEMENT OF ASSESSMENTS

9.1 ~~Special assessments for each dwelling unit shall be imposed as of October 1 of each year. The assessments shall be paid no later than February 16 and shall be delinquent on February 17.~~ Special assessments imposed upon benefited residential property by the Board of County Commissioners of Nassau County, Florida pursuant to all applicable sections of Chapter 197, Florida Statutes, as amended, including Sections 197.3631 and 197.3632, Florida Statutes, and Ordinance 88-20, as amended, 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. Except as otherwise provided by law, such liens shall be superior in dignity to all other liens, titles and claims until paid. The lien shall be deemed perfected annually upon adoption and certification of an assessment roll by the County Commission to the Nassau County Tax Collector and shall attach to assessed property as of January 1 of each year, the lien date for ad valorem taxes. All collection and enforcement procedures and remedies authorized by Chapter 197,

Florida Statutes, as amended, shall be available to Nassau County and the Nassau County Tax Collector to enforce and collect said assessments.

~~9.2 The assessments provided for herein shall constitute liens against the property subject thereto from October 1 of each year until fully paid and discharged, or barred by law. Such liens shall be superior in rank and dignity to all other liens, encumbrances, titles, and claims in or to the real property involved, except liens for ad valorem taxes.~~

~~9.3 The method of collection shall be as follows:~~

~~(a) The special assessment shall be assessed against the owner and the parcel, except as set forth in Section 7.2, as listed on the Property Appraiser's Assessment Roll, regardless of occupancy. Each person against whom an assessment is made shall be given written notice by U.S. Mail, addressed the same as the ad valorem tax notices, of the amount of the assessment, the dates when due and delinquent.~~

~~(b) The Tax Collector is vested with the power to collect payments of all annual assessments for distribution to the Board. The assessment shall be delinquent on February 17 of each succeeding year.~~

- ~~(c) The Tax Collector shall not accept partial payments on special assessment bills.~~
- ~~(d) Liens for special assessments shall continue and remain in effect against the parcels of property for the year the assessment has been made from October 1 of the year in which imposed, or until the assessment is paid or discharged as herein provided, whichever occurs first.~~
- ~~(e) On or before June 1 of each year, the Tax Collector shall prepare a list of outstanding and uncollected special assessments for each year and shall deliver such list to the County Administrator. Such list shall contain the amount of each outstanding assessment, a legal description of the real property against which the special assessment is imposed, and the name of the owner of such real property as indicated on the special assessment roll. The County Administrator shall prepare and insure that a notice of lien is recorded on all outstanding and uncollected special assessments. The form for the lien shall be approved by the Board and the lien executed by the Chairman.~~
- ~~(f) After recording the Notice of Lien, a special assessment lien may be discharged by payment of the special assessment and all applicable~~

~~penalties, plus a service fee of ten dollars (\$10.00), to the Board of County Commissioners. Upon receipt of such payment, the County Administrator shall cause evidence of satisfaction and discharge to be provided in the record.~~

9.2 A special assessment for which a Notice of Lien has been recorded prior to the effective date of this Ordinance No. 2006- 70 may be discharged by payment of the special assessment and all applicable penalties, plus a service fee of thirty-five dollars (\$35.00) to the Nassau County Tax Collector.

~~(g) The payment of delinquent special assessment may be enforced by the Board at any time after recording of the Notice of Lien for the amount of the special assessment and all penalties, plus costs and reasonable attorney's fees by a proceeding in equity to foreclose the special assessment lien in the same manner as a mortgage foreclosure, or in any other manner authorized by law. In any enforcement proceedings, one or more parcels may be joined in the same suit.~~

~~(h)~~9.3 The Tax Collector may receive a two percent (2%) fee plus commission for ~~her~~ his services. The amount of

the fee shall be designed to offset the administrative costs associated with the collection of special assessment billings. The Board, in consultation with the Tax Collector, shall establish the commission.

3. ASSESSMENT EFFECTIVE DATE

This assessment shall become effective for the assessment due October 1, 2006. The assessment rates adopted in this ordinance shall supersede any assessment rates previously adopted to the contrary.

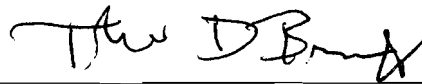
4. SEVERABILITY

If any section, subsection, sentence, clause, phrase, or portion of this ordinance is for any reason held or declared to be unconstitutional, invalid, or void, such holding or invalidity shall not affect remaining portions of this ordinance, after the exclusion of such part or parts shall be deemed to be valid as if such part or parts have not been included herein. If this ordinance or any provision hereof shall be held inapplicable to any person, group of persons, property, or kind of property, circumstances or set of circumstances, such holding shall not affect the application hereof to any other person, property or circumstance.

5. EFFECTIVE DATE

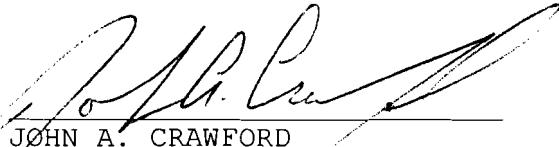
A certified copy of this ordinance shall be filed in the Office of the Secretary of State within ten (10) days after enactment and this ordinance shall take effect October 1, 2006.

BOARD OF COUNTY COMMISSIONERS
NASSAU COUNTY, FLORIDA



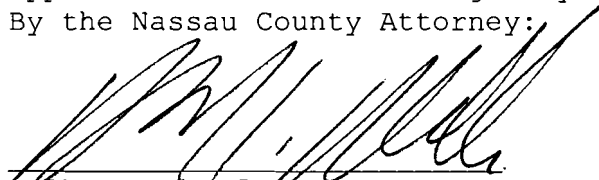
THOMAS D. BRANAN, JR.
Chairman

ATTEST as to Chairman's signature:



JOHN A. CRAWFORD
Ex-Officio Clerk

Approved as to form and legality
By the Nassau County Attorney:



MICHAEL S. MULLAN

EXHIBIT "A"

Solid Waste Special Assessment Rate Table

Line No.	Class	Assessment Rate Group	BVAL Code	BVAL Description	Billing Determinant	RES Equivalent Dwelling Unit (EDU) Factor	Assessment Rate
1	RES	SINGLE FAMILY RESIDENTIAL	000000	Vacant	per EDU	1.0	\$ 100.00
2	RES	SINGLE FAMILY RESIDENTIAL	000100	Single Fam	per EDU	1.0	\$ 100.00
3	RES	SINGLE FAMILY RESIDENTIAL	000110	MH/SFR	per EDU	1.0	\$ 100.00
4	RES	SINGLE FAMILY RESIDENTIAL	000200	SFR Manuf	per EDU	1.0	\$ 100.00
5	RES	SINGLE FAMILY RESIDENTIAL	000300	SFR Patio	per EDU	1.0	\$ 100.00
6	RES	SINGLE FAMILY RESIDENTIAL	000320	Townhouse	per EDU	1.0	\$ 100.00
7	RES	SINGLE FAMILY RESIDENTIAL	000500	SFR Resort	per EDU	1.0	\$ 100.00
8	RES	SINGLE FAMILY RESIDENTIAL	000600	SFR Rental	per EDU	1.0	\$ 100.00
9	RES	SINGLE FAMILY RESIDENTIAL	000900	Single Fam B	per EDU	1.0	\$ 100.00
10	RES	SINGLE FAMILY RESIDENTIAL	001000	Condo Low	per EDU	1.0	\$ 100.00
11	RES	SINGLE FAMILY RESIDENTIAL	001100	Condo High	per EDU	1.0	\$ 100.00
12	RES	SINGLE FAMILY RESIDENTIAL	001200	Condo TWH	per EDU	1.0	\$ 100.00
13	RES	SINGLE FAMILY RESIDENTIAL	001300	Condo	per EDU	1.0	\$ 100.00
14	RES	SINGLE FAMILY RESIDENTIAL	001301	Condotel	per EDU	1.0	\$ 100.00
15	RES	SINGLE FAMILY RESIDENTIAL	002900	Excep DWG	per EDU	1.0	\$ 100.00
18	RES	SINGLE FAMILY RESIDENTIAL	009600	Res Exempt	per EDU	1.0	\$ 100.00
17	RES	MOBILE HOME	000800	M/H 94 New	per EDU	1.0	\$ 100.00
18	RES	MOBILE HOME	000820	M/H 93 Old	per EDU	1.0	\$ 100.00
19	RES	MOBILE HOME	000830	M/H No Tag	per EDU	1.0	\$ 100.00
20	RES	N/A	000810	M/H Addtn	N/A	N/A	\$ -
21	RES	DUPLEX	002700	Duplex	per EDU	0.7	\$ 70.00
22	RES	DUPLEX	002701	Duplex Res	per EDU	0.7	\$ 70.00
23	RES	DUPLEX	002702	Duplex Sup	per EDU	0.7	\$ 70.00
24	RES	TRI/QUAD	002800	Tri/Quad	per EDU	0.7	\$ 70.00
25	RES	TRI/QUAD	002801	Tri/Quad R	per EDU	0.7	\$ 70.00
26	RES	MULTI-FAMILY	001400	Co-op Low	per EDU	0.7	\$ 70.00
27	RES	MULTI-FAMILY	001500	Co-op High	per EDU	0.7	\$ 70.00
28	RES	MULTI-FAMILY	001600	Co-op TWH	per EDU	0.7	\$ 70.00
29	RES	MULTI-FAMILY	001700	Dormitory	per EDU	0.7	\$ 70.00
30	RES	MULTI-FAMILY	001800	Int Own L	per EDU	0.7	\$ 70.00
31	RES	MULTI-FAMILY	001900	Int Own H	per EDU	0.7	\$ 70.00
32	RES	MULTI-FAMILY	002000	Int Own T	per EDU	0.7	\$ 70.00
33	RES	MULTI-FAMILY	002200	M/Fam Low	per EDU	0.7	\$ 70.00
34	RES	MULTI-FAMILY	002300	M/Fam High	per EDU	0.7	\$ 70.00
35	RES	MULTI-FAMILY	002400	M/Fam TWH	per EDU	0.7	\$ 70.00
36	RES	MULTI-FAMILY	002500	M/Fam Row	per EDU	0.7	\$ 70.00
37	RES	MULTI-FAMILY	009700	M/Fam Exmp	per EDU	0.7	\$ 70.00
38	NON-RES	ACCOMMODATION	004400	Hotel	per sq. ft. of	N/A	\$ -
39	NON-RES	ACCOMMODATION	004500	Hotel/Motel	per sq. ft. of	N/A	\$ -
40	NON-RES	ACCOMMODATION	004510	Bed & Brkt	per sq. ft. of	N/A	\$ -
41	NON-RES	ACCOMMODATION	004600	Motel Low	per sq. ft. of	N/A	\$ -
42	NON-RES	ACCOMMODATION	004700	Motel High	per sq. ft. of	N/A	\$ -
43	NON-RES	ACCOMMODATION	004710	Excp Hotel	per sq. ft. of	N/A	\$ -
44	NON-RES	ACCOMMODATION	006900	Club House	per sq. ft. of	N/A	\$ -
45	NON-RES	ACCOMMODATION	008601	Boat House	per sq. ft. of	N/A	\$ -
46	NON-RES	ARTS, ENT & RECREATION	005800	Rec Facil	per sq. ft. of	N/A	\$ -
47	NON-RES	ARTS, ENT & RECREATION	005900	Arena	per sq. ft. of	N/A	\$ -
48	NON-RES	ARTS, ENT & RECREATION	006000	Auditorium	per sq. ft. of	N/A	\$ -

Solid Waste Special Assessment Rate Table

Line No	Class	Assessment Rate Group	BVAL Code	BVAL Description	Billing Determinant	RES Equivalent Dwelling Unit (EDU) Factor	Assessment Rate
(2) 49	NON-RES	ARTS, ENT & RECREATION	006100	Theater	per sq. ft. of	N/A	\$ -
50	NON-RES	EDUCATION	009000	School	per sq. ft. of	N/A	\$ -
51	NON-RES	EDUCATION	009100	Church	per sq. ft. of	N/A	\$ -
52	NON-RES	EDUCATION	009200	Ed Religos	per sq. ft. of	N/A	\$ -
53	NON-RES	FINANCE & INSURANCE	006200	Bank	per sq. ft. of	N/A	\$ -
54	NON-RES	FINANCE & INSURANCE	006300	Brnch Bank	per sq. ft. of	N/A	\$ -
55	NON-RES	FOOD SRVCS	005600	Restaurant	per sq. ft. of	N/A	\$ -
56	NON-RES	FOOD SRVCS	005700	Res F/Food	per sq. ft. of	N/A	\$ -
57	NON-RES	HEALTH CARE	005200	Office Med	per sq. ft. of	N/A	\$ -
58	NON-RES	HEALTH CARE	005300	Hospital	per sq. ft. of	N/A	\$ -
59	NON-RES	HEALTH CARE	005400	Nurs Home	per sq. ft. of	N/A	\$ -
(3) 60	NON-RES	LOCAL GOVT	009300	Govt Bldg	per sq. ft. of	N/A	\$ -
61	NON-RES	MANUFACTURING	008000	Manuf Lght	per sq. ft. of	N/A	\$ -
62	NON-RES	MANUFACTURING	008100	Manuf Hevy	per sq. ft. of	N/A	\$ -
63	NON-RES	MANUFACTURING	008900	Excep Ind	per sq. ft. of	N/A	\$ -
64	NON-RES	MANUFACTURING	009900	Inds Exemp	per sq. ft. of	N/A	\$ -
65	NON-RES	OFFICES	004899	MH Office	per sq. ft. of	N/A	\$ -
66	NON-RES	OFFICES	004900	Office Low	per sq. ft. of	N/A	\$ -
67	NON-RES	OFFICES	005000	Office High	per sq. ft. of	N/A	\$ -
68	NON-RES	OFFICES	005100	Offc Condo	per sq. ft. of	N/A	\$ -
69	NON-RES	OFFICES	007700	Excep Offc	per sq. ft. of	N/A	\$ -
70	NON-RES	RETAIL	003500	Store Retl	per sq. ft. of	N/A	\$ -
71	NON-RES	RETAIL	003600	Store Disc	per sq. ft. of	N/A	\$ -
72	NON-RES	RETAIL	003700	Store Dept	per sq. ft. of	N/A	\$ -
73	NON-RES	RETAIL	003800	Shop Nbhd	per sq. ft. of	N/A	\$ -
74	NON-RES	RETAIL	003900	Shop Comty	per sq. ft. of	N/A	\$ -
75	NON-RES	RETAIL	003910	Shop Condo	per sq. ft. of	N/A	\$ -
76	NON-RES	RETAIL	004000	Shop Regnl	per sq. ft. of	N/A	\$ -
77	NON-RES	RETAIL	004100	Shp Spr Rg	per sq. ft. of	N/A	\$ -
78	NON-RES	RETAIL	004300	Nbhd Conve	per sq. ft. of	N/A	\$ -
79	NON-RES	RETAIL	007800	Excep Stor	per sq. ft. of	N/A	\$ -
80	NON-RES	RETAIL	007900	Excep Comm	per sq. ft. of	N/A	\$ -
81	NON-RES	RETAIL	009800	Comm Exemp	per sq. ft. of	N/A	\$ -
82	NON-RES	ST GOVT	009300	Govt Bldg	per sq. ft. of	N/A	\$ -
83	NON-RES	SUPRMKT	004200	Super Mrkt	per sq. ft. of	N/A	\$ -
84	NON-RES	TRANS/WREHSE/WHLE TRADE	007000	Cold Strge	per sq. ft. of	N/A	\$ -
85	NON-RES	TRANS/WREHSE/WHLE TRADE	007100	Trans Term	per sq. ft. of	N/A	\$ -
86	NON-RES	TRANS/WREHSE/WHLE TRADE	008200	Wareh Dist	per sq. ft. of	N/A	\$ -
87	NON-RES	TRANS/WREHSE/WHLE TRADE	008300	Wareh Mini	per sq. ft. of	N/A	\$ -
88	NON-RES	TRANS/WREHSE/WHLE TRADE	008400	Wareh Stor	per sq. ft. of	N/A	\$ -
89	NON-RES	TRANS/WREHSE/WHLE TRADE	008500	Air Hangar	per sq. ft. of	N/A	\$ -
90	NON-RES	UNCLASSIFIED & OTHER	006400	Serv Statn	per sq. ft. of	N/A	\$ -
(1) 91	NON-RES	UNCLASSIFIED & OTHER	006500	Garage	per sq. ft. of	N/A	\$ -
92	NON-RES	UNCLASSIFIED & OTHER	006600	Veh Sale/R	per sq. ft. of	N/A	\$ -
93	NON-RES	UNCLASSIFIED & OTHER	006700	Serv Shop	per sq. ft. of	N/A	\$ -
94	NON-RES	UNCLASSIFIED & OTHER	006800	Mortuary	per sq. ft. of	N/A	\$ -
(1) 95	NON-RES	UNCLASSIFIED & OTHER	008600	Barns	per sq. ft. of	N/A	\$ -
96	NON-RES	UNCLASSIFIED & OTHER	008700	Pref Met B	per sq. ft. of	N/A	\$ -

Solid Waste Special Assessment Rate Table

Line No.	Class	Assessment Rate Group	BVAL Code	BVAL Description	Billing Determinant	RES Equivalent Dwelling Unit (EDU) Factor	Assessment Rate
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Notes:

(1) Barns and Garages are not assessed for Residential or Improved Agriculture DOR Use Codes.

DOR Use

<u>Code</u>	<u>DOR Description</u>	
0000	Vac Res.	
0100	Single Family	
0200	Mobile Homes	
0300	MF 10 Units or >	
0400	Condominia	Barns (008600) and Garages (006500) on parcels with these DOR Use Codes are not subject to solid waste special assessment.
0500	Cooperatives	
0600	Retiremnt Homes	
0700	Miscellaneous	
0800	MF < 10 Units	
0900	Undefined Res	
5000	Improved Ag.	

(2) Public schools and federal government are statutorily exempt from solid waste special assessment.

DOR Use

<u>Code</u>	<u>DOR Description</u>	
8100	Military	Buildings on parcels with this DOR Use Code are Not Subject to SAR.
8200	Forest, Parks, Rec.	
8300	Public County Sch	
8400	Colleges	
8800	Federal	

(3) Buildings subject to Government SARs are determined based upon DOR Use Code, separated (between Local Govt and St Govt) and BVAL Code.

DOR Use

<u>Code</u>	<u>DOR Description</u>	<u>SAR Group</u>	
8000	Undefined Gov	LOCAL	Parcels with buildings subject to the Government SARs are determined based upon DOR USE Code as identified and grouped here.
8500	Hospitals	LOCAL	
8600	Counties	LOCAL	
8700	State	ST	
8900	Municipal	LOCAL	

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REVISED AS A RESULT OF ACTIONS BY THE BOARD OF COUNTY COMMISSIONERS OF NASSAU COUNTY, FLORIDA, AT THE PUBLIC HEARING HELD ON SEPTEMBER 15, 2006.