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**NASSAU COUNTY, FLORIDA**

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**EAST NASSAU COMMUNITY PLANNING AREA  
MUNICIPAL SERVICE TAXING UNIT**

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**ADOPTED OCTOBER 8, 2018**

**ORDINANCE NO. 2018- 32**

**AN ORDINANCE CREATING THE EAST NASSAU COMMUNITY PLANNING AREA (ENCPA) RECREATION MUNICIPAL SERVICE TAXING UNIT FOR THE ENTIRE AREA LYING IN THE 24,000-ACRE BOUNDARY OF THE EAST NASSAU COMMUNITY PLANNING AREA THAT IS LOCATED IN THE UNINCORPORATED AREA OF NASSAU COUNTY; DESCRIBING THE BOUNDARIES OF THE EAST NASSAU COUNTY PLANNING AREA MSTU; AUTHORIZING THE ANNUAL LEVY OF AD VALOREM TAXES TO PROVIDE RECREATION SERVICES, FACILITIES AND MAINTENANCE; AUTHORIZING A PLEDGE OF THE ENCPA MSTU AD VALOREM TAX REVENUES TO THE RETIREMENT OF DEBT AS PROVIDED BY GENERAL LAW; AND PROVIDING AN EFFECTIVE DATE.**

**BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF NASSAU COUNTY, FLORIDA:**

**SECTION 1. FINDINGS.** It is hereby ascertained, determined and declared that:

(A) Pursuant to Article VIII, Section I of the Florida Constitution, and Sections 125.01 and 125.66, Florida Statutes, the Board of County Commissioners (the "Board") of Nassau County, Florida (the "County"), has all powers of local self-government to perform county and municipal functions and to render services in a manner not inconsistent with general law and such power may be exercised by the enactment of county ordinances and resolutions.

(B) Section 125.01(1)(q), Florida Statutes, provides specific legislative authorization for counties to establish a municipal service taxing unit to fund recreation service and facilities and other essential municipal

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**ATTACHMENT:**

DESCRIPTION OF EAST NASSAU COMMUNITY PLANNING AREA  
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and facilities within any part or all of the unincorporated area of the County and within the boundaries of a municipality if the municipality consents by ordinance to inclusion within the municipal service taxing unit.

(C) The purpose of this Ordinance is to create the East Nassau Community Planning Area Recreation Municipal Service Taxing Unit (the "ENCPA Recreation MSTU") to fund recreation services, maintenance and facilities within the MSTU as established in Section 2 hereof.

(D) The County has determined that certain costs associated with recreation service, maintenance and facilities can be properly allocated between the ENCPA Recreation MSTU and the remaining areas in Nassau County not included within the ENCPA Recreation MSTU based upon the relative amounts of service provided within each area.

(E) The County is required to include and fund the approved annual budget of the ENCPA Recreation MSTU within the County's annual budget.

(F) Pursuant to Section 200.065(5), Florida Statutes, the maximum millage rate the County can adopt, including any millage levied within a municipal service taxing unit, absent a minimum supermajority vote is the rolled-back rate based upon the amount of taxes which would have been levied in the prior year if the maximum millage rate had been adopted, as adjusted for change in the per capita Florida personal income.

**SECTION 2. CREATION.** The ENCPA Recreation Municipal Service Taxing Unit is hereby created as a new taxing unit which shall be coterminous with the 24,000-acre boundary of the East Nassau Community Planning Area lying in the unincorporated area of Nassau County, as set forth in Attachment

A and incorporated herein by reference.

**SECTION 3. AUTHORIZATION OF AD VALOREM TAXES.** The Board is hereby authorized to levy annual ad valorem taxes upon taxable real and personal property within the ENCPA Recreation MSTU beginning with the County budget for the fiscal year beginning October 1, 2019. The budget and millage rate for the ENCPA Recreation MSTU shall be approved and levied in the manner provided by general law for the levy of County ad valorem taxes.

**SECTION 4. PURPOSE AND AUTHORIZATION OF EXPENDITURES.**

(A) The ENCPA Recreation MSTU is established for the provision of recreation services, maintenance and facilities and costs associated with these functions provided by or through Nassau County for the benefit of the property or residents within the boundaries of the ENCPA Recreation MSTU.

(B) Revenues derived from ad valorem taxes levied within the ENCPA Recreation MSTU shall be used for the provision of recreation services, maintenance and facilities.

**SECTION 5. BOND REFERENDUM.** In the event the Board desires to pledge the MSTU's ad valorem tax to the retirement of debt issued for the purpose of financing recreation facilities, including, but not limited to land, improvements, and equipment, the Board shall cause a bond referendum election to be held in accordance with applicable provision of general law. Upon approval at referendum, the Board shall have all powers necessary to issue bonds in accordance with Florida law.

**SECTION 6. CODIFICATION.** It is the intention of the Board of County Commissioners of Nassau County, Florida, and it is hereby provided that the

provisions of this Ordinance shall become and be made a part of the Code of Ordinances of Nassau County, Florida, that the sections of this ordinance may be renumbered or realtered to accomplish such intention, and that the word "ordinance" may be changed to "section" or "article," or other appropriate designation.

**SECTION 7. EFFECTIVE DATE.** The Clerk shall file a certified copy of this Ordinance with the Department of State within ten days of its adoption. The Ordinance shall take effect immediately upon its filing with the Department of State.

DULY ENACTED this 8th day of October, 2018.

BOARD OF COUNTY COMMISSIONERS  
OF NASSAU COUNTY, FLORIDA



PAT EDWARDS  
Chairman

ATTEST:

By: 

JOHN A. CRAWFORD  
Ex-Officio Clerk

MES  
10-09-18

APPROVED AS TO FORM BY THE  
NASSAU COUNTY ATTORNEY:

By: 

MICHAEL S. MULLIN  
County Attorney

**ATTACHMENT A**

**DESCRIPTION OF  
EAST NASSAU COMMUNITY PLANNING AREA RECREATION  
MUNICIPAL SERVICE TAXING UNIT**

01-3N-26-0000-0001-0000  
01-3N-26-0000-0001-0060  
02-3N-26-0000-0001-0150  
06-2N-27-0000-0001-0000  
06-2N-27-0000-0001-0020  
07-2N-27-0000-0001-0000  
07-2N-27-0000-0005-0000  
11-3N-26-0000-0001-0050  
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