

**ORDINANCE 2021- 14**

**AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF NASSAU COUNTY; REPEALING ARTICLE VII – EAST NASSAU COMMUNITY PLANNING AREA (ENCPA) RECREATION MUNICIPAL SERVICE TAXING UNIT, SECTION 30-151 THROUGH SECTION 30-155 OF THE CODE OF NASSAU COUNTY IN ITS ENTIRETY; MAKING CERTAIN LEGISLATIVE FINDINGS; PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Board Of County Commissioners of Nassau County, Florida (the “Board”) adopted Ordinance 2018-32 creating the East Nassau Community Planning Area (ENCPA) Recreational Municipal Service Taxing Unit (the “ENCPA-MSTU”), which is codified in Chapter 30, Article VII, Sections 30-151 through 30-155 of the Nassau County Code of Ordinances; and

**WHEREAS**, though the Board created the framework for the ENCPA-MSTU, it has never implemented or levied any millage within the ENCPA-MSTU to provide funding for the recreational needs of the ENCPA-MSTU; and

**WHEREAS**, the Board authorized the preparation of a Parks, Recreation, and Open Space Systems Master Plan, which was adopted by the Board on January 25, 2021 pursuant to Resolution 2021-011; and

**WHEREAS**, the Board held a public workshop to review amendments to the Comprehensive Plan and Land Development Code to implement the Parks, Recreation, and Open Space Systems Master Plan; and

**WHEREAS**, the ENCPA-MSTU is no longer needed, as it is currently constituted, to address the recreational needs of the ENCPA-MSTU as set forth in the Recreational Master Plan; and

**WHEREAS**, the repeal of the ENCPA-MSTU is appropriate at this time.

**NOW THEREFORE**, be it Ordained by the Board of County Commissioners of Nassau County as follows:

**Section 1:** The above recitals are true and correct and are incorporated as if adopted and contained herein.

**Section 2:** Chapter 30, Article VII, Sections 30-151 through 30-155 of the Code of Nassau County are hereby repealed in their entirety as follows:

~~ARTICLE VII. EAST NASSAU COMMUNITY PLANNING AREA (ENCPA)  
RECREATION MUNICIPAL SERVICE TAXING UNIT~~

~~Sec. 30-151. Findings.~~

~~It is hereby ascertained, determined and declared that:~~

~~(1) Pursuant to Article VIII, Section I of the Florida Constitution, and F.S. §§ 125.01 and 125.66, 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.~~

~~(2) Florida Statutes § 125.01(1)(q), provides specific legislative authorization for counties to establish a municipal service taxing unit to fund recreation service and facilities and other essential municipal 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.~~

~~(3) The purpose of this article 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 30-152 hereof.~~

~~(4) 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.~~

~~(5) The county is required to include and fund the approved annual budget of the ENCPA Recreation MSTU within the county's annual budget.~~

~~(6) Pursuant to F.S. § 200.065(5), 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.~~

~~Sec. 30-152. Creation.~~

~~The ENCPA recreation municipal service taxing unit is hereby created as a new taxing unit which shall be coterminous with the twenty-four thousand-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.~~

~~Sec. 30-153. 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.~~

~~Sec. 30-154. 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.~~

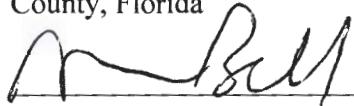
~~Sec. 30-155. Bond referendum.~~

~~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.~~

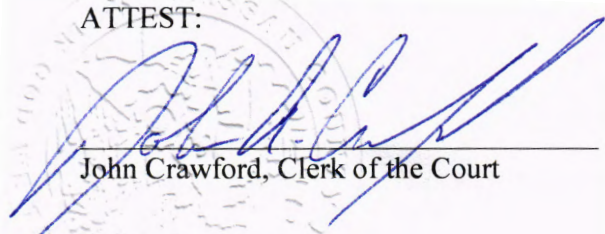
**Section 3.** Sections 30-151 through Sections 30-155 of the Code of Nassau County, Florida is hereby reserved for future use.

**Section 4.** 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.

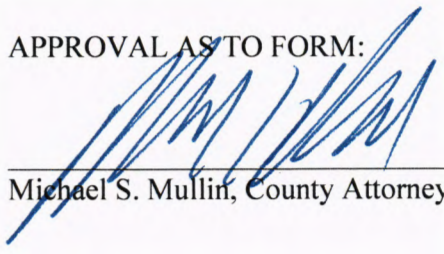
Duly adopted by the Board of County Commissioners of Nassau County this 23<sup>rd</sup> day of August, 2021.

Board of County Commissioners of Nassau  
County, Florida  
  
AARON C. BELL  
Vice-Chairman

ATTEST:

  
John Crawford, Clerk of the Court

APPROVAL AS TO FORM:

A handwritten signature in blue ink, appearing to read "Michael S. Mullin", is written over a horizontal line. The signature is stylized and somewhat cursive.

Michael S. Mullin, County Attorney