

**ORDINANCE NO. 2024-022**

**AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF NASSAU COUNTY, FLORIDA, AMENDING CHAPTER 30. TAXATION. AT ARTICLE II. MUNICIPAL SERVICE TAXING DISTRICT. IN ORDER TO RENAME THE MUNICIPAL SERVICE TAXING DISTRICT TO THE “NASSAU COUNTY SERVICES MUNICIPAL SERVICE TAXING DISTRICT UNIT” AND FURTHER AMENDING ALL REFERENCES TO REFLECT THIS NEW NAME AND PROVIDING CLARIFICATION AS TO WHAT SERVICES ARE TO BE PROVIDED THEREUNDER; FURTHER AMENDING CHAPTER 30. TAXATION. TO CREATE A NEW ARTICLE V. ENTITLED MUNICIPAL SERVICE BENEFIT UNITS. PROVIDING FOR ASSESSMENTS; THE CREATION OF ASSESSMENT AREAS; THE COLLECTION OF ASSESSMENTS FOR THE ESTABLISHMENT OF MUNICIPAL SERVICE BENEFIT UNITS AS MORE FULLY SET FORTH IN THE ATTACHED EXHIBIT “A”; PROVIDING FOR CODIFICATION; PROVIDING FOR CONFLICTING PROVISIONS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, Section 125.01(1)(q), Florida Statutes, authorizes the Nassau County Board of County Commissioners to “establish, and subsequently merge or abolish” municipal service taxing or benefit units for any part or all of the unincorporated county; and

**WHEREAS**, on September 15, 1981, pursuant to Section 125.01(1)(q), Florida Statutes, the Nassau County Board of County Commissioners adopted Ordinance 81-21 thereby establishing the “Municipal Service Taxing District” for all unincorporated areas of Nassau County to provide funding for “County planning, fire control, building and zoning, animal control and sheriff’s department”, and said provisions are codified at Article II. Municipal Service Taxing District. of Chapter 30. Taxation. of the Nassau County Code of Ordinances; and

**WHEREAS**, on September 25, 2000, the Nassau County Board of County Commissioners adopted Ordinance 2000-37 establishing procedures for the establishment of Municipal Service Benefit Units; however, Ordinance 2000-37 was never codified into the Nassau County Code of Ordinances; and

**WHEREAS**, on August 11, 2003, pursuant to the authority contained in Ordinance 2000-37, the Nassau County Board of County Commissioners adopted Resolution 2003-109 thereby establishing the Amelia Concourse Assessment Area Municipal Service Benefit Unit for the construction and funding of road improvements within the Amelia Concourse Assessment Area which was later amended by Resolution 2003-141, Resolution 2006-07, Resolution 2009-182 and Resolution 2017-47; but none of the Resolutions were codified into the Nassau County Code of Ordinances; and

**WHEREAS**, the Amelia Concourse Assessment Area Municipal Service Benefit Unit remains an active Municipal Service Benefit Unit; and

**WHEREAS**, the Nassau County Board of County Commissioners now desires to amend the provisions pertaining to the “Municipal Service Taxing District” in order to clarify the provision of services to the residents of the unincorporated areas of Nassau County; and

**WHEREAS**, the Nassau County Board of County Commissioners desires to codify the procedures for the establishment of Municipal Service Benefit Units into Chapter 30. Taxation. of the Nassau County Code of Ordinances and to further ratify the establishment of the Ameila Concourse Municipal Service Benefit Unit; and

**WHEREAS**, the Nassau County Board of County Commissioners further desires to amend Chapter 30. Taxation. as more particularly set forth in Exhibit “A” attached hereto.

**NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF NASSAU COUNTY, FLORIDA, AS FOLLOWS:**

**SECTION 1. AMENDMENT TO CODE.** The Nassau County Code of Ordinances is hereby amended as set forth in Exhibit “A” attached hereto and said Exhibit “A” is hereby adopted and incorporated into the Nassau County Code of Ordinances as though fully set forth herein.

**SECTION 2. CODIFICATION.** It is the intent of the Board of County Commissioners for Nassau County that the provisions of this Ordinance shall become and shall be made part of the Code of Ordinances of Nassau County, Florida. The sections of this Ordinance may be re-numbers or re-lettered and the words may be changed to section, article or other such appropriate word or phrase in order to accomplish such intention. The Nassau County Clerk of Courts will ensure that this Ordinance is codified into, and published, as part of the Nassau County Code of Ordinances.

**SECTION 3. CONFLICTING PROVISIONS.** All ordinances, or parts of ordinances, in conflict with the provisions of this ordinance are hereby repealed to the extent of such conflict.

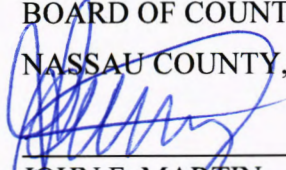
**SECTION 4. SEVERABILITY.** It is the intent of the Board of County Commissioners of Nassau County, Florida, and is hereby provided, that if any section, subsection, sentence, clause, phrase, or provision of this Ordinance is held to be invalid or unconstitutional by any court of competent jurisdiction, such invalidity or unconstitutionality shall not be so construed as to render invalid or unconstitutional the remaining provisions of this Ordinance.

**SECTION 5. EFFECTIVE DATE.** This Ordinance shall take effect upon filing with the Secretary of State as provided in Section 125.66. Florida Statutes.

AMEND CHAPTER 30 TO REVISE NASSAU COUNTY SERVICES MSTU; CODIFY MSBU PROCEDURES RESOLUTION 2000-37; AND RATIFY AMELIA CONCOURSE MSBU.

**ADOPTED THIS 9th DAY OF December, 2024 BY THE BOARD OF COUNTY COMMISSIONERS OF NASSAU COUNTY, FLORIDA.**

BOARD OF COUNTY COMMISSIONERS  
NASSAU COUNTY, FLORIDA



\_\_\_\_\_  
JOHN F. MARTIN  
Chairman

ATTEST AS TO CHAIRMAN'S SIGNATURE:



\_\_\_\_\_  
JOHN A. CRAWFORD

Its: Ex-Officio Clerk

Approved as to form by the Nassau County Attorney:



\_\_\_\_\_  
DENISE C. MAY

**EXHIBIT "A"**

**CHAPTER 30 – TAXATION.**

**[ARTICLE I. IN GENERAL. SHALL REMAIN AS PREVIOUSLY ADOPTED.]**

**ARTICLE II. NASSAU COUNTY SERVICES MUNICIPAL SERVICE TAXING DISTRICT UNIT.**

**Sec. 30-21. - Title.**

This municipal service taxing unit shall be known as the "Nassau County services municipal service taxing district unit" for all of the unincorporated areas of the county.

**Sec. 30-22. Purpose.** The purpose of ~~this article~~ the Nassau County services municipal service taxing district unit is to provide funding of the following: County planning, fire ~~rescue and control~~ fire protection facilities, building and zoning, animal control and sheriff's department. These are vital services for the citizens of the unincorporated areas of the county.

**Sec. 30-23. Establishment of Nassau County services municipal service taxing district.** The board of county commissioners, hereinafter referred to as the board, establishes ~~a~~ the Nassau County services municipal service taxing district unit. This Nassau County services municipal service taxing district unit consists of all the unincorporated areas of the county, provided, however, that no lands located within the territorial boundaries of any city, town or other municipality in said county shall be included within such district except upon the adoption or enactment of an ordinance by the governing body of such city, town or other municipality consenting to and approving the inclusion of such lands in the district.

**Sec. 30-24. - Governing body of Nassau County services municipal service taxing district.** The board of county commissioners shall be the governing body of ~~such~~ the Nassau County services municipal service taxing district unit. Such unit shall be a body corporate and politic, exercising essential governmental functions and shall have the power to sue and be sued; to contract; to adopt and use a common seal and alter the same at pleasure; to purchase, hold, lease or otherwise acquire and convey such real property and interest therein as may be necessary or proper to carry out the purposes of this article, and do all things as allowed by the law of the state. The clerk of the board



shall be ex officio clerk and treasurer of the Nassau County services municipal service taxing district unit.

**Sec. 30-25. - Preliminary expenses.**

The preliminary expenses for the creation and establishment of ~~any such~~ the Nassau County services municipal service taxing district unit, including expenses for legal, financial or other services in connection with the preliminary report undertaken, shall be payable out of general funds of the county, but shall be a reimbursable expense to be paid from any fund of ~~said~~ the Nassau County services municipal service taxing district unit raised to accomplish the purpose of this article.

**Sec. 30-26. - Powers of Nassau County services municipal service taxing district unit.**

The board of county commissioners for and on behalf of the Nassau County services municipal service taxing district unit created hereunder in addition to and supplementing other powers granted in this article, is hereby authorized and powered:

- (1) *Rules.* To make rules and regulations for its own government and proceedings and to adopt an official seal for the Nassau County services municipal service taxing district unit;
- (2) *Employment.* To employ engineers, attorneys, accountants, financial or other experts and such other agents and employees as said commission may require or deem necessary to effectuate the purpose of this article or to contract for any such services;
- (3) *Fire rescue and fire protection facilities.* To acquire, construct, reconstruct or improve fire rescue and fire protection facilities in and for ~~said~~ the Nassau County services municipal service taxing district unit, including the acquisition of any fire rescue and fire protection facilities heretofore constructed by any person, firm, corporation or other body, or heretofore partially constructed by any person, firm, corporation, or other body, and the completion of such fire rescue and fire protection facilities by ~~such~~ the Nassau County services municipal service taxing district unit and to have the exclusive control and jurisdiction of such fire rescue and fire protection facilities;
- (4) *Acquisition of lands.* To acquire by purchase, gift, lease, condemnation or eminent domain or any other manner, such lands within the territorial extent of the Nassau County services municipal service taxing district unit as may be

reasonably necessary, for constructing and maintaining the facilities and making the improvements required to carry out the intent of this article, including without limiting the meaning of the foregoing general terms, the right to acquire by condemnation or eminent domain such lands and any interest therein, reasonably necessary for any such purpose that may already be devoted to public use for county, municipal, district, railroad or public utility purposes where and to the extent that the same may cross, intersect or be situate upon or within the area of such land herein-before referred to, and the Nassau County services municipal service taxing district unit shall also have the right to acquire by purchase, gift, lease, condemnation or eminent domain, or in any other manner, land, timber, earth, rock and other materials or property, and property rights, including riparian rights, in such amounts as may be reasonably necessary or useful in the development of the works or improvements before referred to. Condemnation or eminent domain proceedings shall be maintained by and in the name of the Nassau County services municipal service taxing district unit and the procedure shall be, except insofar as is altered hereby, that prescribed for use by counties in the state;

(5) *Violations.* To restrain, enjoin or otherwise prevent the violation of this article or of any resolution, rule or regulation adopted pursuant to the powers granted by this article; and

(6) *Join with other entities.* To join with any other district or districts, units, cities, towns, counties or other political subdivisions, public agencies, or authorities in the exercise of common powers where allowed by state law.

### **Sec. 30-27. - Taxation.**

The purpose for which ~~this~~ the Nassau County services municipal service taxing district unit is created, as set out in section 30-22, is hereby declared to be a county purpose, for the accomplishment of which taxes upon all real and personal property within the territorial limits of the authority are by this article and state law authorized to be levied, assessed and collected.

### **Sec. 30-28. - Levy, assessment and collection of taxes.**

The board shall have and is hereby granted the power to determine annually by resolution the amount of money that will be required to carry on the development and maintenance of the works and improvements under this article for the ensuing fiscal year (which fiscal year shall be the same as that of the county), that will be required to be levied to produce the said amount of money set forth in the resolution;

provided that the determination of the amount of money to be raised and the millage to be levied may be delayed until the board receives from the county tax assessor and the controller the information they are required to furnish the board as set out in this section of this article; immediately upon the adoption of the resolution, a certified copy thereof shall be furnished to the board of county commissioners and the board of county commissioners shall, for the year named in the certified copy of the resolution, levy, assess, collect and enforce taxes upon all taxable, real and personal property within the Nassau County services municipal service taxing district unit. The procedure to be followed to accomplish the purpose of this section shall be as hereinafter set out, to wit:

(1)The county tax assessor, each year beginning with the year 1982, immediately after the tax assessment roll of said county has been reviewed and equalized by the board of county commissioners of said county, shall report to the board the assessed valuation of all taxable real and personal property in the Nassau County services municipal service taxing district unit, and the comptroller of the state, shall, annually, beginning with the year 1982, report to the board, at the time he is required by law to report to the county tax assessors, the assessed valuation of all railroad lines, railroad property, telephone and telegraph lines, and telephone and telegraph property and all other taxable property within ~~said~~ the Nassau County services municipal service taxing district unit over which he has jurisdiction for valuation or assessment purposes. The sum of all assessments so reported by the county tax assessor and the comptroller of the state, shall be the assessed value of taxable property of said municipal service taxing district unit for that year for the purposes of district taxes and taxation under the provisions of this article.

(2)The board shall immediately thereupon, by resolution determine the total amount to be raised by taxation in such year upon the taxable property within the Nassau County services municipal service taxing district unit, and shall, in and by said resolution, fix and determine the millage on each dollar valuation of property on said assessment rolls, which, when levied, will raise the said amount so determined as aforesaid as the total amount to be raised by taxation in that year, and in and by said resolution the board shall direct the board of county commissioners to levy, assess and fix said millage as the rate of taxation upon all the taxable real and personal property within the: Nassau County services municipal service taxing district unit; provided that the Nassau County services municipal service taxing district unit shall not direct the county commissioners to levy and assess any tax for any one year in excess



of two (2) mills on the dollar upon all taxable real and personal property within the Nassau County services municipal service taxing district unit and the board of county commissioners shall not within any one year levy and assess for the Nassau County services municipal service taxing district unit more than two (2) mills on the dollar upon the taxable real and personal property within the Nassau County services municipal service taxing district unit.

(3)A certified copy of such tax resolution executed in the name of the Nassau County services municipal service taxing district unit by its chairman, or vice-chairman, and attested by its secretary, under its corporate seal, shall immediately be delivered to the board of county commissioners.

(4)It shall be the duty of said board of county commissioners, each year (i) to levy, assess and fix the millage and the rate of taxation upon all the taxable real and personal property within the Nassau County services municipal service taxing district unit as set forth in the certified copy of the resolution of said board; and (ii) to certify the said millage to the comptroller of the state; and (iii) to order the assessor of said county to levy and assess, and the county tax collector to collect, a tax at the millage fixed by said board of county commissioners upon all of the taxable real and personal property within ~~said~~ the Nassau County services municipal service taxing district unit for said year, and said levies and assessments shall be included in the tax roll and warrant of the tax assessor for said county for each fiscal year thereafter. The tax collector of said county shall collect such taxes so levied by the board of county commissioners for the ~~said~~ Nassau County services municipal service taxing district unit in lawful money of the United States in the manner and at the same time as county taxes are collected, and shall pay and remit the same upon collection to the board.

(5)It shall be the duty of the comptroller of the state each year to assess and levy upon all railroad lines and railroad property, telephone and telegraph lines and telephone and telegraph property, and all other taxable property within his jurisdiction and located within the municipal service taxing unit, a tax at the rate prescribed by the board of county commissioners, and certified to him by the board of commissioners, and to collect in lawful money of the United States the tax thereon in the same manner and at the same time as he is required by law to assess and collect such taxes for county purposes, and to remit the same when collected to the board.

(6)The tax assessor, tax collector and board of county commissioners, and the comptroller shall, when requested by the board, prepare from their official



records and deliver to the board any and all information that may be requested from time to time from them regarding the tax valuations, levies, assessments or collections in such county.

**Sec. 30-29. - Enforcement of taxes.**

All taxes levied and assessed by the board of county commissioners for the Nassau County services municipal service taxing district unit (beginning with the year 1982) shall be collected and the enforcement thereof shall be at the same time in the same manner as other county taxes are collected and enforced and when so collected shall be paid over to the board for its use pursuant to this article.

**Sec. 30-30. - Publication of annual financial statement.**

At least once a year, the board shall publish in some newspaper published in the county a complete detailed statement of its financial condition including a list of all moneys received and disbursed by the board during the preceding year.

**Sec. 30-31. - Exemption of the Nassau County services municipal service taxing district unit from taxation.**

All real and personal property owned, leased, controlled or used by the Nassau County services municipal service taxing district unit shall be exempt from all county, municipal, taxing district and other ad valorem taxes and special assessment for benefits.

**Secs. 30-32—30-35. - Reserved.**

**[ARTICLE III. GAS TAX. and ARTICLE IV. AMELIA ISLAND TOURIST DEVELOPMENT TAX. SHALL REMAIN AS PREVIOUSLY ADOPTED.]**

**ARTICLE V. MUNICIPAL SERVICE BENEFIT UNITS.**

**Sec. 30-76. Definitions.**

When used in this Article, the following terms shall have the following meanings, unless the context clearly requires otherwise:

"Annual Assessment Resolution" means the resolution described in Section 30-77 (h) hereof, approving an Assessment Roll for a specific Fiscal Year.

"Assessment" means a non-ad valorem assessment not based upon millage imposed by the County against properties specifically benefited pursuant to

this Article to fund the Project Cost of Local Improvements of Related Services.

"Assessment Area" means any unit, lot or parcel lying within the boundaries of the proposed benefit unit as more fully described in the legal description contained in the Ordinance of the Board pursuant to Section 30-77 (a) hereof, that specially benefits from a Local Improvement.

"Assessment Roll" means the non-ad valorem assessment roll relating to Local Improvements, approved by a Final Assessment Resolution pursuant to Section 30-77(g) hereof or an Annual Assessment Resolution pursuant to Section 30-77 (h) hereof.

"Assessment Unit" means the unit or criteria utilized to determine the Assessment for each parcel of property, as set forth in the Initial Assessment Resolution. "Assessment Units" may include, by way of example only and not limitation, one or a combination of the following: front footage, platted lots or parcels of record, land area, improvement area, equivalent residential connections, permitted land use, trip generation rates, rights to future trip generation capacity under applicable concurrency management regulations, property value or any other physical characteristic or reasonably expected use of the property that is related to the Local Improvement to be funded from proceeds of the Assessment.

"Board" means the Board of County Commissioners of Nassau County, Florida.

"Capital Cost" means all or any portion of the expenses that are properly attributable to the acquisition, design, construction, installation, reconstruction, renewal or replacement (including demolition, environmental mitigation and relocation) of Local Improvements and imposition of the related Assessments under generally accepted accounting principles; and including reimbursement to the County for any funds advanced for Capital Cost and interest on any interfund or intrafund loan for such purposes. Capital costs shall not include operation and/or maintenance costs of the Local Improvement.

"Clerk" shall mean the Clerk of the Circuit Court for the County, ex- officio Clerk of the Board, or such person's designee.

"County" means Nassau County, Florida.



"Final Assessment Resolution" means the resolution described in Section 30-77 (g) hereof, which shall confirm, modify or repeal the Initial Assessment Resolution and which shall be the final proceeding for the imposition of an Assessment.

"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 County.

"Government Property" means property owned by the United States of America, the State of Florida, a county, a special district, a municipal corporation, or any of their respective agencies or political subdivisions.

"Initial Assessment Resolution" means the resolution described in Section 30-77 (c) hereof, which shall be the initial proceeding for the imposition of an Assessment.

"Local Improvement" means a capital improvement for the construction or installation of Stormwater or Roadway improvements including paving or chip seal of roadways which are constructed or installed by the County for the special benefit of a neighborhood or other local area.

"Municipal service benefit unit (MSBU)" means a municipal service benefit unit established by ordinance and pursuant to this Article and any other municipal service benefit unit previously established by the county.

"Obligations" means bonds or other evidence of indebtedness including but not limited to, notes, commercial paper, capital leases, reimbursable advances by the County, or any other obligation issued or incurred to finance any portion of the Project Cost of Local Improvements and secured, in whole or in part, by proceeds of the Assessments.

"Pledged Revenue" means (a) the proceeds of the assessments, as including investment earnings, (b) proceeds of the assessments, as specified by the resolution authorizing the bonds, and any other non-ad valorem revenues or other legally available monies specifically pledged by the county under the resolution authorizing the bonds.

"Project Cost" means (a) the Capital Cost of a Local Improvement, (b) the Transaction Cost associated with the Obligations which financed the Local Improvement, (c) interest accruing on such Obligations for such period of time as the Board deems appropriate, (d) the debt service reserve fund or



account, if any, established for the Obligations which financed the Local Improvement, and (e) any other costs or expenses related thereto.

"Property Appraiser" means the Nassau County Property Appraiser.

"Resolution of Intent" means the resolution expressing the Board's intent to collect Assessments on the ad valorem tax bill required by the Uniform Assessment Collection Act.

"Tax Collector" means the Nassau County Tax Collector.

"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.

"Transaction Cost" means the costs, fees and expenses incurred by the County 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; (c) the underwriters' discount; (d) the fees and disbursements of the County'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, as may be amended, authorizing the collection of non-ad valorem assessments on the same bill as ad valorem taxes, and any applicable regulations promulgated thereunder.

## **Sec. 30-77. Assessments.**

### **(a) Creation of Assessment Areas.**

1. Creation by Board. The Board is hereby authorized to create assessment areas in accordance with this Article and any procedures adopted by the Board to include property located within the unincorporated area of the County and such property situated within a municipality as to which consent is received by such municipality as provided in Section 125.01(1)(q), Florida Statutes. Each Assessment Area shall encompass only that property specially benefited by the Local Improvements



proposed for funding from the proceeds of Assessments to be imposed therein. Either the Initial Assessment Resolution proposing each Assessment Area or the Final Assessment Resolution creating each Assessment Area shall include brief descriptions of the proposed Local Improvements, a description of the property to be included within the Assessment Area, and specific legislative findings that recognize the special benefit to be provided by each proposed Local Improvement to property within the Assessment Area.

2. Creation by community-based petition. A community may petition for the creation of an assessment area in accordance with this Article and any procedures adopted by the Board to include property located within the unincorporated area of the County and such property situated within a municipality as to which consent is received by such municipality as provided in Section 125.01(1)(q), Florida Statutes and pursuant to a petition process as set forth by the County. Each Assessment Area shall encompass only that property specially benefited by the Local Improvements proposed for funding from the proceeds of Assessments to be imposed therein. Either the Initial Assessment Resolution proposing each Assessment Area or the Final Assessment Resolution creating each Assessment Area shall include brief descriptions of the proposed Local Improvements, a description of the property to be included within the Assessment Area, and specific legislative findings that recognize the special benefit to be provided by each proposed Local Improvement to property within the Assessment Area.

**(b) Assessments.**

The Board is hereby authorized to impose Assessments against property located within an Assessment Area created pursuant to Section 30-77 (a). to fund the Project Cost of Local Improvements. The Assessment shall be computed in a manner that fairly and reasonably apportions the Project Cost among the parcels of property within the Assessment Area, based upon objectively determinable Assessment Units.

**(c) Initial Assessment Resolution.**

The initial proceeding for creation of an Assessment Area and imposition of an Assessment shall be the Board's adoption of an Initial Assessment Resolution. The Initial Assessment Resolution shall (a) describe the property to be located within the proposed Assessment Area; (b) describe



the Local Improvement proposed for funding from proceeds of the Assessments; (c) estimate the Capital Cost or Project Cost; (d) describe with particularity the proposed method of apportioning the Capital Cost or Project Cost among the parcels of property located within the proposed Assessment Area, such that the owner of any parcel of property can objectively determine the number of Assessment Units and the amount of the Assessment; (e) describe the provisions, if any, for acceleration and prepayment of the Assessment; (f) describe the provisions, if any, for reallocating the Assessment upon future subdivision; and (g) include specific legislative findings that recognize the fairness provided by the apportionment methodology.

**(d) Assessment Roll.**

(1) The County shall prepare a preliminary Assessment Roll that contains the following information:

(a) a summary description of each parcel of property (conforming to the description contained on the Tax Roll) subject to the Assessment;

(b) the name of the owner of record of each parcel, as shown on the Tax Roll;

(c) the number of Assessment Units attributable to each parcel;

(d) the estimated maximum annual Assessment to become due in any Fiscal Year for each Assessment Unit; and

(e) the estimated maximum annual Assessment to become due in any Fiscal Year for each parcel.

(2) Copies of the Initial Assessment Resolution and the Preliminary Assessment Roll shall be on file in the office of the Clerk 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 parcel of property can be determined by use of a computer terminal available to the public.

**(e) Notice by Publication.**

After filing the Assessment Roll in the office of the Clerk, as required by Section 30-77 (d) hereof, the County shall publish twice in a newspaper of general circulation within the County a notice stating that a public hearing of the Board will be held on a certain day and hour, not earlier than 20



calendar days from such publication, at which hearing the Board will receive written comments and hear testimony from all interested persons regarding creation of the Assessment Area and adoption of the Final Assessment Resolution. The published notice shall conform to the requirements set forth in the Uniform Assessment Collection Act.

**(f) Notice by Mail.**

In addition to the published notice required by Section 30-77 (e), the County shall provide notice of the proposed Assessment by first class mail to the owner of each parcel of property subject to the Assessment. The mailed notice shall conform to the requirements set forth in the Uniform Assessment Collection Act. Notice shall be mailed at least 20 calendar days prior to the hearing to each property owner at such address as is shown on the Tax Roll within ninety (90) days prior to the date of mailing. Notice shall be deemed mailed upon delivery thereof to the possession of the U.S. Postal Service. The County may provide proof of such notice by affidavit. Failure of the owner to receive such notice due to mistake or inadvertence shall not affect the validity of the Assessment Roll nor release or discharge any obligation for the payment of an Assessment imposed by the Board pursuant to this Article.

**(g) Adoption of Final Assessment Resolution.**

At the time named in such notice, or such time to which an adjournment or continuance may be taken, the Board shall receive written objections and hear testimony of interested persons and may then, or at any subsequent meeting of the Board, adopt the Final Assessment Resolution which shall (a) create the Assessment Area; (b) confirm, modify or repeal the Initial Assessment Resolution with such amendments, if any, as may be deemed appropriate by the Board; (c) establish the maximum amount of the Assessment for each Assessment Unit; (d) approve the Assessment Roll, with such amendments as it deems just and right; and (e) determine the method of collection. Following adoption of the Final Assessment Resolution but prior to the date on which the Assessment Roll is certified for collection pursuant to Section 30-77 hereof, the Board may obtain a written legal opinion that the Assessments have been validly imposed from the Office of the County Attorney, an attorney-at-law or firm of attorneys of recognized standing in matters pertaining to local government law; provided however, that the failure to obtain such opinion shall not



invalidate the Assessments or affect the factual findings made by the Board in connection therewith.

**(h) Annual Assessment Resolution.**

During its budget adoption process and prior to September 15 of each year, the Board shall adopt an Annual Assessment Resolution for each Fiscal Year in which Assessments will be imposed to approve the Assessment Roll for such Fiscal Year. The Final Assessment Resolution shall constitute the Annual Assessment Resolution for the initial Fiscal Year. The Assessment Roll shall be prepared in accordance with the Initial Assessment Resolution, as confirmed or amended by the Final Assessment Resolution. If the proposed Assessment for any parcel of property exceeds the maximum amount established in the notice provided pursuant to Section 30-77 (f) hereof or if an Assessment is imposed against property not previously subject thereto, the Board shall provide notice to the owner of such property in accordance with Sections 30-77 (e) and 30-77 (f) hereof and conduct a public hearing prior to adoption of the Annual Assessment Resolution. Failure to adopt an Annual Assessment Resolution during the budget adoption process for a Fiscal Year may be cured at any time.

**(i) Effect of Assessment Resolutions.**

The adoption of the Final Assessment Resolution shall be the final adjudication of the issues presented (including, but not limited to, the apportionment methodology, the rate of assessment, the adoption of the Assessment Roll and the levy and lien of the Assessments), unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Board adoption of the Final Assessment Resolution. The Assessments for each Fiscal Year shall be established upon adoption of the Annual Assessment Resolution. The Assessment Roll, as approved by the Annual Assessment Resolution, shall be certified to the Tax Collector, or such other official as the Board by resolution deems appropriate.

**(j) Lien of Assessments.**

(1) Upon adoption of the Annual Assessment Resolution for each Fiscal Year, Assessments to be collected under the Uniform Assessment Collection Act 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 lien shall be superior in dignity to all other liens, titles and claims, until paid. The lien shall be deemed perfected upon adoption by the Board of the Annual Assessment Resolution and shall attach to the property included on the Assessment Roll as of the prior January 1, the lien date for ad valorem taxes.

(2) Upon adoption of the Final Assessment Resolution, Assessments to be collected under any alternative method of collection provided in Section 30-78 (b) hereof 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 lien shall be superior in dignity to all other liens, titles and claims, until paid. The lien shall be deemed perfected on the date notice thereof is recorded in the Official Records of Nassau County, Florida.

**(k) Revisions to Assessments.**

If any Assessment made under the provisions of this Article is either in whole or in part annulled, vacated or set aside by the judgment of any court, or if the Board is satisfied that any such Assessment is so irregular or defective that the same cannot be enforced or collected, or if the Board has failed to include any property on the Assessment Roll which property should have been so included, the Board may take all necessary steps to impose a new Assessment against any property benefited by the Local Improvement, following as nearly as may be practicable, the provisions of this Article and in case such second Assessment is annulled, the Board may obtain and impose other Assessments until a valid Assessment is imposed.

**(l) Procedural Irregularities.**

Any irregularity in the proceedings in connection with the levy of any Assessment under the provisions of this Article shall not affect the validity of the same after the approval thereof, and any Assessment as finally approved shall be competent and sufficient evidence that such Assessment was duly levied, that the Assessment was duly made and adopted, and that all other proceedings adequate to such Assessment were duly had, taken and performed as required by this Article; and no variance from the directions hereunder shall be held material unless it be clearly shown that the party objecting was materially injured thereby. Notwithstanding the provisions of this Section 30-77 (l), any party objecting to an Assessment



imposed pursuant to this Article must file an objection with a court of competent jurisdiction within the time periods prescribed herein.

**(m) Correction of Errors and Omissions.**

(1) No act of error or omission on the part of the Board, County, Property Appraiser, Tax Collector, Clerk, or their respective deputies or employees, shall operate to release or discharge any obligation for payment of any Assessment imposed by the Board under the provisions of this Article.

(2) The number of Assessment Units attributed to a parcel of property may be corrected at any time by the County. Any such correction which reduces an Assessment shall be considered valid from the date on which the Assessment was imposed and shall in no way affect the enforcement of the Assessment imposed under the provisions of this Article. Any such correction which increases an Assessment or imposes an Assessment on omitted property shall first require notice to the affected owner in the manner described in Section 30-77 (f) hereof, providing the date, time and place that the Board will consider confirming the correction and offering the owner an opportunity to be heard.

(3) After the Assessment Roll has been delivered to the Tax Collector in accordance with the Uniform Assessment Collection Act, any changes, modifications or corrections thereto shall be made in accordance with the procedures applicable to errors and insolvencies for ad valorem taxes.

**Sec. 30-78. Collection of Assessments.**

**(a) Method of Collection.**

(1) Unless directed otherwise by the Board, Assessments (other than Assessments imposed against Government Property) shall be collected pursuant to the Uniform Assessment Collection Act and the County shall comply with all applicable provisions thereof. The Resolution of Intent required by the Uniform Assessment Collection Act may be adopted either prior to or following the Initial Assessment Resolution; provided however, that the Resolution of Intent must be adopted prior to January 1 (or March 1 with consent of the Property Appraiser and Tax Collector) of the year in which the Assessments are first collected on the ad valorem tax bill. Any hearing or notice required by this Article may be combined with any other hearing or notice required by the Uniform Assessment Collection Act.



(2) The amount of an Assessment to be collected using the uniform method pursuant to the Uniform Assessment Collection Act for any specific tax parcel may include an amount equivalent to the payment delinquency, delinquency fees and recording costs for a prior year's Assessment for a comparable service, facility, or program provided, (1) the collection method used in connection with the prior year's Assessment was not made pursuant to the Uniform Assessment Collection Act, (2) notice is provided to the owner as required under the Uniform Assessment Collection Act, and (3) any lien on the affected tax parcel for the prior year's Assessment is supplanted and transferred to such current year's Assessment upon certification of the Assessment Roll to the Tax Collector by the County.

**(b) Alternative Method of Collection.**

In lieu of using the Uniform Assessment Collection Act, the County may elect to collect the Assessment by any other method which is authorized by law or provided by this Section 30-78 (b) as follows:

(1) The County shall provide Assessment bills by first class mail to the owner of each affected parcel of property, other than Government Property. The bill or accompanying explanatory material shall include (1) a brief explanation of the Assessment, (2) a description of the Assessment Units used to determine the amount of the Assessment, (3) the number of Assessment Units attributable to the parcel, (4) the total amount of the parcel's Assessment for the appropriate period, (5) the location at which payment will be accepted, (6) the date on which the Assessment is due, and (7) a statement that the Assessment constitutes 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.

(2) A general notice of the lien resulting from imposition of the Assessments shall be recorded in the Official Records of Nassau County, Florida. Nothing herein shall be construed to require that individual liens or releases be filed in the Official Records.

(3) The County shall have the right to appoint or retain an agent to foreclose and collect all delinquent Assessments in the manner provided by law. An Assessment shall become delinquent if it is not paid within 30 days from the due date. The County or its agent shall notify any property owner who is delinquent in payment of an Assessment within 60 days from the date such Assessment was due. Such notice shall state in effect that the



County or its agent will initiate a foreclosure action and cause the foreclosure of such property subject to a delinquent Assessment in a method now or hereafter provided by law for foreclosure of mortgages on real estate, or otherwise as provided by law.

(4) All costs, fees and expenses, including reasonable attorney fees and title search expenses, related to any foreclosure action as described herein shall be included in any judgment or decree rendered therein. At the sale pursuant to decree in any such action, the County may be the purchaser to the same extent as an individual person or corporation. The County may join in one foreclosure action the collection of Assessments against any or all property assessed in accordance with the provisions hereof. All delinquent property owners whose property is foreclosed shall be liable for an apportioned amount of reasonable costs and expenses incurred by the County and its agents, including reasonable attorney fees, in collection of such delinquent Assessments and any other costs incurred by the County as a result of such delinquent Assessments including, but not limited to, costs paid for draws on a credit facility and the same shall be collectible as a part of or in addition to, the costs of the action.

(5) In lieu of foreclosure, any delinquent Assessment and the costs, fees and expenses attributable thereto, may be collected pursuant to the Uniform Assessment Collection Act; provided however, that (1) notice is provided to the owner in the manner required by law and this Article, and (2) any existing lien of record on the affected parcel for the delinquent Assessment is supplanted by the lien resulting from certification of the Assessment Roll to the Tax Collector.

**(c) Responsibility for Enforcement.**

The County and its agent, if any, shall maintain the duty to enforce the prompt collection of Assessments by the means provided herein. The duties related to collection of Assessments may be enforced at the suit of any holder of Obligations in a court of competent jurisdiction by mandamus or other appropriate proceedings or actions.

**(d) Government Property.**

(1) If Assessments are imposed against Government Property, the County shall provide Assessment bills by first class mail to the owner of each affected parcel of Government Property. The bill or accompanying explanatory material shall include (a) a brief explanation of the



Assessment, (b) a description of the Assessment Units used to determine the amount of the Assessment, (c) the number of Assessment Units attributable to the parcel, (d) the total amount of the parcel's Assessment for the appropriate period, (e) the location at which payment will be accepted, and (f) the date on which the Assessment is due.

(2) Assessments imposed against Governmental Property shall be due on the same date as Assessments against other property within the Assessment Area and, if applicable, shall be subject to the same discounts for early payment.

(3) An Assessment shall become delinquent if it is not paid within 30 days from the due date. The County shall notify the owner of any Government Property that is delinquent in payment of its Assessment within 60 days from the date such Assessment was due. Such notice shall state in effect that the County will initiate a mandamus or other appropriate judicial action to compel payment.

(4) All costs, fees and expenses, including reasonable attorney fees and title search expenses, related to any mandamus or other action as described herein shall be included in any judgment or decree rendered therein. All delinquent owners of Government Property against which a mandamus or other appropriate action is filed shall be liable for an apportioned amount of reasonable costs and expenses incurred by the County, including reasonable attorney fees, in collection of such delinquent Assessments and any other costs incurred by the County as a result of such delinquent Assessments including, but not limited to, costs paid for draws on a credit facility and the same shall be collectible as a part of or in addition to, the costs of the action.

(5) As an alternative to the foregoing, an Assessment imposed against Government Property may be collected on the bill for any utility service provided to such Governmental Property. The Board may contract for such billing services with any utility provider.

### **Sec. 30-79. Issuance of Obligations.**

#### **(a) General Authority.**

(1) Upon adoption of the Final Assessment Resolution imposing Assessments to fund a Local Improvement or at any time thereafter, the Board shall have the power and is hereby authorized to provide by

resolution, at one time or from time to time in series, for the issuance of Obligations to fund the Project Cost thereof.

(2) The principal of and interest on each series of Obligations shall be payable from Pledged Revenue. At the option of the Board, the County may agree, by resolution, to budget and appropriate funds to make up any deficiency in the reserve account established for the Obligations or in the payment of the Obligations, from other non-ad valorem revenue sources. The Board may also provide, by resolution, for a pledge of or lien upon proceeds of such non-ad valorem revenue sources for the benefit of the holders of the Obligations. Any such resolution shall determine the nature and extent of any pledge of or lien upon proceeds of such non-ad valorem revenue sources.

**(b) Terms of the Obligations.**

The Obligations shall be dated, shall bear interest at such rate or rates, shall mature at such times as may be determined by resolution of the Board, and may be made redeemable before maturity, at the option of the County, at such price or prices and under such terms and conditions, all as may be fixed by the Board. Said Obligations shall mature not later than 40 years after their issuance. The Board shall determine by resolution the form of the Obligations, the manner of executing such Obligations, and shall fix the denominations of such Obligations, the place or places of payment of the principal and interest, which may be at any bank or trust company within or outside of the State of Florida, and such other terms and provisions of the Obligations as it deems appropriate. The Obligations may be sold at public or private sale for such price or prices as the Board shall determine by resolution. The Obligations may be delivered to any contractor to pay for construction of the Local Improvements or may be sold in such manner and for such price as the Board may determine by resolution to be for the best interests of the County.

**(c) Variable Rate Obligations.**

At the option of the Board, Obligations may bear interest at a variable rate.

**(d) Temporary Obligations.**

Prior to the preparation of definitive Obligations of any series, the Board may, under like restrictions, issue interim receipts, interim certificates, or temporary Obligations, exchangeable for definitive



Obligations when such Obligations have been executed and are available for delivery. The Board may also provide for the replacement of any Obligations which shall become mutilated, destroyed or lost. Obligations may be issued without any other proceedings or the happening of any other conditions or things than those proceedings, conditions or things which are specifically required by this Article.

**(e) Anticipation Notes.**

In anticipation of the sale of Obligations, the Board may, by resolution, issue notes and may renew the same from time to time. Such notes may be paid from the proceeds of the Obligations, the proceeds of the Assessments, the proceeds of the notes and such other legally available moneys as the Board deems appropriate by resolution. Said notes shall mature within five years of their issuance and shall bear interest at a rate not exceeding the maximum rate provided by law. The Board may issue Obligations or renewal notes to repay the notes. The notes shall be issued in the same manner as the Obligations.

**(f) Taxing Power Not Pledged.**

Obligations issued under the provisions of this Article shall not be deemed to constitute a general obligation or pledge of the full faith and credit of the County within the meaning of the Constitution of the State of Florida, but such Obligations shall be payable only from Pledged Revenue in the manner provided herein and by the resolution authorizing the Obligations. The issuance of Obligations under the provisions of this Article shall not directly or indirectly obligate the County to levy or to pledge any form of ad valorem taxation whatever therefore. No holder of any such Obligations shall ever have the right to compel any exercise of the ad valorem taxing power on the part of the County to pay any such Obligations or the interest thereon or to enforce payment of such Obligations or the interest thereon against any property of the County, nor shall such Obligations constitute a charge, lien or encumbrance, legal or equitable, upon any property of the County, except the Pledged Revenue.

**(g) Trust Funds.**

The Pledged Revenue received pursuant to the authority of this Article shall be deemed to be trust funds, to be held and applied solely as provided in this Article and in the resolution authorizing issuance of the Obligations. Such Pledged Revenue may be invested by the County, or its designee, in



the manner provided by the resolution authorizing issuance of the Obligations. The Pledged Revenue upon receipt thereof by the County shall be subject to the lien and pledge of the holders of any Obligations or any entity other than the County providing credit enhancement on the Obligations.

**(h) Remedies of Holders.**

Any holder of Obligations, except to the extent the rights herein given may be restricted by the resolution authorizing issuance of the Obligations, may, whether at law or in equity, by suit, action, mandamus or other proceedings, protect and enforce any and all rights under the laws of the State of Florida or granted hereunder or under such resolution, and may enforce and compel the performance of all duties required by this part, or by such resolution, to be performed by the County.

**(i) Refunding Obligations.**

The County may, by resolution of the Board, issue Obligations to refund any Obligations issued pursuant to this Article, or any other obligations of the County theretofore issued to finance the Project Cost of a Local Improvement and provide for the rights of the holders hereof. Such refunding Obligations may be issued in an amount sufficient to provide for the payment of the principal of, redemption premium, if any, and interest on the outstanding Obligations to be refunded. If the issuance of such refunding Obligations results in an annual Assessment that exceeds the estimated maximum annual Assessments set forth in the notice provided pursuant to Section 30-77 (f) hereof, the Board shall provide notice to the affected property owners and conduct a public hearing in the manner required by Section 30-77 (h) of this Article.

**(j) No referendum required.**

No referendum or election in the county shall be required for the exercise of any of the provisions of this Article, unless such referendum or election is required by the Constitution of the State of Florida.

**Sec. 30-80. Alternative Method.**

This Article shall be deemed to provide an additional and alternative method for the imposition and collection of Assessments and shall be regarded as supplemental and additional to powers conferred by other laws, and shall not be



regarded as in derogation of any powers now existing or which may hereafter come into existence.

**Sec. 30-81. Amelia Concourse Municipal Service Benefit Unit Assessment Area Resolutions Ratified, Confirmed and Incorporated.**

The Board of County Commissioners hereby ratifies and confirms the following resolutions pertaining to the establishment of the Amelia Concourse Assessment Area of the Municipal Service Benefit Unit:

(1) Resolution 2003-109, creating the Amelia Concourse Municipal Service Benefit Unit Assessment Area for the construction and funding of road improvements;

(2) Resolution 2003-141, amending the Amelia Concourse Municipal Service Benefit Unit Assessment Area for the construction and funding of road improvements;

(3) Resolution 2006-07, amending the Amelia Concourse Municipal Service Benefit Unit Assessment Area for the construction and funding of road improvements;

(4) Resolution 2009-182, amending the Amelia Concourse Municipal Service Benefit Unit Assessment Area for the construction and funding of road improvements; and

(5) Resolution 2017-47, amending the Amelia Concourse Municipal Service Benefit Unit Assessment Area for the construction and funding of road improvements.

**Secs. 30-82 - 30-100- Reserved.**

**[ARTICLE VI. SMALL COUNTY SURTAX. SHALL REMAIN AS PREVIOUSLY ADOPTED.]**



**FLORIDA DEPARTMENT of STATE**

**RON DESANTIS**  
Governor

**CORD BYRD**  
Secretary of State

December 12, 2024

John A. Crawford  
Clerk of the Circuit Court  
Nassau County  
76347 Veteran's Way, Suite 456  
Yulee, Florida 32097

Dear John Crawford:

Pursuant to the provisions of Section 125.66, Florida Statutes, this will acknowledge receipt of your electronic copy of Nassau County Ordinance No. 2024-022, which was filed in this office on December 12, 2024.

Sincerely,

Alexandra Leijon  
Administrative Code and Register Director

AL



## Heather Nazworth

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**From:** Municode Ords Admin <MunicodeOrds@civicplus.com>  
**Sent:** Friday, December 13, 2024 8:34 AM  
**To:** Heather Nazworth  
**Subject:** \*EXTERNAL\*: RE: Nassau County, FL Code of Ordinances - 2023(11325) OrdBank

**This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.**

We have received your files.

Thank you and have a nice day.

Ords Administrator  
[Municodeords@civicplus.com](mailto:Municodeords@civicplus.com)  
1-800-262-2633  
P.O. Box 2235  
Tallahassee, FL 32316

When available, please send all documents in WORD format to [Municodeords@civicplus.com](mailto:Municodeords@civicplus.com). However, if WORD format is not available, we welcome any document format including PDF.

**svj (she/her/hers)**  
Production Support Specialist Supplement Department • **CivicPlus**  
[civicplus.com](http://civicplus.com)



Powering and Empowering Local Governments

**From:** Heather Nazworth <hnazworth@nassauclerk.com>  
**Sent:** Thursday, December 12, 2024 11:00 AM  
**To:** Municode Ords Admin <MunicodeOrds@civicplus.com>  
**Subject:** Nassau County Ordinances 2024-022,023, and 024

Gentlemen:

Enclosed please find a certified copy of Ordinance Nos. 2024-022, 2024-023, and 2024-024 were adopted by the Nassau County Board of County Commissioners in a regular session on December 9, 2024. **Also, please provide a confirmation email.**

Please include these ordinances in the supplement. Thank you for your assistance in this matter.

On behalf of John A. Crawford, Ex-Officio Clerk

*Heather Nazworth*

Chief Deputy Clerk Services/BOCC/VAB  
Nassau County Clerk of the Circuit Court/Comptroller  
76347 Veterans Way, Ste. 456  
Yulee, FL 32097

Direct (904)548-4666

Toll Free (800) 958-3496

Fax (904) 548-4508

Email: [hnazworth@nassauclerk.com](mailto:hnazworth@nassauclerk.com)

Website: [www.nassauclerk.com](http://www.nassauclerk.com)

**Under Florida law, e-mail addresses are public records. If you do not want your e-mail address released in response to a public records request, please do not send electronic mail to this entity. Instead, please contact this office by phone or in writing.**