## RESOLUTION NO. 2002 - 158

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF NASSAU COUNTY, FLORIDA, APPROVING ASSESSMENT ROLL FOR THE PIRATES WOOD ASSESSMENT AREA, ESTABLISHED PURSUANT TO ORDINANCE NO. 2000-37; ESTABLISHING THE LIEN ASSOCIATED THEREWITH; DIRECTING THAT THE ASSESSMENT ROLL BE CERTIFIED TO THE NASSAU COUNTY TAX COLLECTOR; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Nassau County, Florida, enacted Ordinance No. 2000-37 on September 25, 2000 (the "ordinance"), to provide for the creation of assessment areas and authorize the imposition of special assessments to fund the construction of local improvements to serve the property located therein; and

WHEREAS, pursuant to Resolution No. 2001-74, adopted May 14, 2001, and 2001-106, adopted July 16, 2001, the Board created and imposed special assessments within the Pirates Wood Assessment Area; and

WHEREAS, pursuant to the provisions of the Ordinance, the Board is required to adopt an "Annual Assessment Resolution" during its budget process for each fiscal year to approve the assessment roll for such fiscal year;

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Nassau County, Florida, this 26<sup>th</sup> day of August, 2002 as follows:

**SECTION 1. AUTHORITY**. This Resolution is adopted pursuant to the Ordinance, Chapter 125, Florida Statutes, and other applicable provisions of law.

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SECTION 2. APPROVAL OF ASSESSMENT ROLLS. The Assessment roll on file with the County Coordinator for the Pirates Wood Assessment Area is hereby approved. Pursuant to Section 197.3632, Florida Statutes, the assessment roll shall be certified to the Nassau County Tax Collector prior to September 15, 2002.

SECTION 3. ASSESSMENT LIENS. Special assessments imposed within the assessment area listed in Section 2 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 upon adoption of this Resolution and shall attach to the property included on the assessment roll as of January 1, 2002, the lien date for ad valorem taxes.

> BOARD OF COUNTY COMMISSIONERS NASSAU COUNTY, FLORIDA

NICK D. DEONAS Its: Chairman

ATTEST:

OXLEY, CHIP" JR.

JCM. "CHIP" OXLEY, JR Its: Ex-Officio Clerk

Approved as to form by the Nassau County Attorney:

MICHAEL S. MULLIM