### **RESOLUTION NO. 2007- 178**

A RESOLUTION OF THE BOARD OF COUNTY **COMMISSIONERS OF** NASSAU COUNTY. FLORIDA, RELATING TO THE SOUTH AMELIA ISLAND SHORE STABILIZATION MUNICIPAL **SERVICE** BENEFIT UNIT; **PROVIDING AUTHORITY AND DEFINITIONS: CONFIRMING IMPOSITION** THE **OF SUPPLEMENTAL MAINTENANCE** ASSESSMENTS AGAINST **PARCELS** WHICH WERE **ERRONEOUSLY OMITTED** FROM THE **MAINTENANCE** ASSESSMENT ROLL; **APPROVING** SUPPLEMENTAL MAINTENANCE ASSESSMENT ROLL; PROVIDING FOR THE EFFECT OF THIS RESOLUTION; PROVIDING SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Nassau County, Florida (the "County") adopted Ordinance No. 2000-37 on September 25, 2000, to provide for the imposition of special assessments to fund the construction of Capital Projects and the provision of Related Services to benefit property within Assessment Areas; and

WHEREAS, on August 13, 2007, the Board adopted Resolution No. 2007-148, (the "Initial Assessment Resolution") proposing the creation of the SAISSA Beach Renourishment Maintenance Assessment Area (the "Maintenance Assessment Area") and describing the method of assessing the Maintenance Costs for the Beach Renourishment Local Improvements against the real property that will be specially benefited thereby and directing preparation of the Maintenance Assessment Roll and the provision of the notices required by the Ordinance: and

WHEREAS, pursuant to the provisions of the Ordinance, the Board imposed Maintenance Assessments against properties within the Maintenance Assessment Area using the tax bill collection method for the Fiscal Year beginning on October 1, 2007

with the adoption of the Initial Assessment Resolution and the Final Assessment Resolution on September 10, 2007 (the "Final Assessment Resolution:) and approved a Maintenance Assessment Roll for the Maintenance Assessments in the Final Assessment Resolution; and

WHEREAS, Section 2.11 of the Ordinance provides that when it shall appear that an assessment should have been imposed under the Ordinance against a parcel of property specially benefited by the provision of Local Improvements or Related Services, but that such property was erroneously omitted from the Assessment Roll approved pursuant to the Final Assessment Resolution, the Board may impose an Assessment for the applicable Fiscal Year;

WHEREAS, those parcels of property which were omitted from the Maintenance Assessment Roll approved pursuant to the Final Assessment Resolution, have been identified, included on a supplemental Assessment Roll and provided notice by mail in substantially the form attached as Appendix A hereto, as required by Section 2.06 and Section 2.11 of the Ordinance;

WHEREAS, notice of a public hearing has been published and mailed, which provides notice to all interested persons of an opportunity to be heard; an affidavit regarding the form of the notice mailed being attached hereto as Appendix B and the proof of publication being attached hereto as Appendix C;

WHEREAS, a public hearing has been duly held on October 8, 2007 and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance.

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

**SECTION 1. AUTHORITY.** This Supplemental Assessment Resolution is adopted pursuant to the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, Chapter 125, Florida Statutes, Article VIII, Section 1, Florida Constitution, and other applicable provisions of law.

**SECTION 2. DEFINITIONS.** All capitalized terms in this Supplemental Assessment Resolution shall have the meanings defined in the Ordinance, the Initial Assessment Resolution and the Final Assessment Resolution.

#### SECTION 3. SUPPLEMENTAL MAINTENANCE ASSESSMENTS.

(A) The Tax Parcels described in the supplemental Maintenance Assessment Roll, which is hereby approved, are hereby found to be, or have been, specially benefited by the maintenance of the Beach Renourishment Local Improvements in the amount of the annual Maintenance Assessment set forth in the supplemental Maintenance Assessment Roll, a copy of which was present or available for inspection at the above referenced public hearing and which is attached hereto as Appendix D and incorporated herein by reference. It is hereby ascertained, determined and declared that each Tax Parcel described in the supplemental Maintenance Assessment Roll is, or has been, benefited by the maintenance of the Beach Renourishment Local Improvements in an amount not less than the Maintenance Assessment for such parcel, computed in the manner set forth in the Ordinance, the Initial Assessment Resolution and the Final Assessment Resolution.

- (B) Adoption of this resolution constitutes a legislative determination that all such parcels assessed derive a special benefit, as set forth in the Ordinance, the Initial Assessment Resolution, and the Final Assessment Resolution, from the maintenance of the Beach Renourishment Local Improvements and a legislative determination that the Maintenance Assessments imposed hereunder are fairly and reasonably apportioned among the properties receiving such special benefit.
- (C) As authorized in Section 2.11 of the Ordinance, Maintenance Assessments are levied and imposed for the Fiscal Year beginning October 1, 2007 against all property which was erroneously omitted from the Maintenance Assessment Roll at the rates of assessment in the supplemental Maintenance Assessment Roll attached as Appendix D and approved hereby.
- (D) The Maintenance Assessments levied and imposed hereby shall constitute a lien upon the Assessed Property so assessed 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.
- (E) The supplemental Maintenance Assessment Roll as herein approved, together with the correction of any errors or omissions as provided for in the Ordinance, shall be collected using the alternative method of collection described in Section 3.02 of the Ordinance. Unless otherwise directed by the Board, any delinquent payments of the supplemental Maintenance Assessment shall be collected pursuant to Section 3.02(E) of the Ordinance.

(F) The supplemental Maintenance Assessment shall become due upon

adoption of this Resolution and, in accordance with section 3.02(C) of the Ordinance,

shall become delinquent 30 days from the final due date specified in the mailed notice, as

extended pursuant to Board direction.

SECTION 4. EFFECT OF ADOPTION OF RESOLUTION. The adoption of

this resolution shall be the final adjudication of the issues presented herein (including, but

not limited to, the determination of special benefit and fair apportionment to the Assessed

Property, the method of apportionment, the rate of assessment, the supplemental

Maintenance Assessment Roll and the levy and lien of the Maintenance Assessments

imposed hereby) unless proper steps shall be initiated in a court of competent jurisdiction

to secure relief within 20 days from the date of this resolution.

SECTION 5. SEVERABILITY. If any clause, section or provision of this

Resolution shall be declared unconstitutional or invalid for any reason or cause, the

remaining portion of said Resolution shall remain in full force and effect and be valid as

if such invalid portion thereof had not been incorporated herein.

SECTION 6. EFFECTIVE DATE. This Resolution shall take effect

immediately upon its adoption.

**DULY ADOPTED** this 8th day of October, 2007.

BOARD OF COUNTY

COMMISSIONERS OF NASSAU

COUNTY, FLORIDA

JIM B. HIGGINBOTHAN

Its: Chairman

5

Attest as to Chairman's signature:

O AS TO FORM BY THE U COUNTY ATTORNEY:

DAVID A. HALLMAN

REVIEWED BY GENE KNAGA
DEPUTY COMPTROLLER

### APPENDIX A

FORM OF SUPPLEMENTAL MAINTENANCE ASSESSMENT NOTICE

### NASSAU COUNTY, FLORIDA Nassau County Clerk of Court 76347 Veterans Way Yulee, Florida 32097 (904) 548-4600

September \_\_\_\_, 2007

[Property Owner Name] [Street Address] [City, State and zip]

Re:

Parcel Number [Insert Number]

South Amelia Island Shore Stabilization Municipal Service Benefit Unit Maintenance

Assessment Area—Supplemental Maintenance Assessment

### Dear Property Owner:

The Board of County Commissioners of Nassau County (the "Board") created the South Amelia Island Shore Stabilization Municipal Service Benefit Unit Maintenance Assessment Area (the "Maintenance Assessment Area") to impose special assessments to fund the maintenance and operating costs of the beach renourishment local improvements within the Maintenance Assessment Area. On September 10, 2007, the Board imposed Maintenance Assessments for the Fiscal Year commencing October 1, 2007 against properties within the Maintenance Assessment Area. Your property was inadvertently omitted from the Maintenance Assessment Roll for the assessment for Fiscal Year 2007-2008. Accordingly, this notice is being mailed to notify you of the annual Maintenance Assessment for the above-referenced property to be collected by a supplemental bill for Fiscal Year 2007-2008 to be mailed to you in October 2007. For future fiscal years, the maintenance assessments for your property will be collected on the ad valorem tax bill that is sent in November of each year, as authorized by Section 197.3632, Florida Statutes. In both its content and phrasing, this notice conforms to the requirements of state law as set forth in Section 197.3632, Florida Statutes.

The assessment for each parcel of real property is calculated based on a combination of factors including the parcel's property use, the just value of property attributable to such parcel of real property and the proximity to the beach. A more specific description of the maintenance costs and the method of computing the maintenance assessment for each parcel of real property are set forth in the Initial Assessment Resolution adopted by the Board on August 13, 2007. Copies of the Master Capital Project and Service Assessment Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, the Supplemental Assessment Resolution and the supplemental Assessment Roll are available for inspection the Nassau County Clerk of Court, located at 76347 Veterans Way, Yulee, Florida. Information regarding the assessment for your specific real property is attached to this letter.

The Board intends to continue collection of the maintenance assessments on your ad valorem tax bill. The maintenance assessment on your property is proposed to commence collection with the tax bill to be mailed in November 2008 and will continue annually thereafter. Failure to pay the assessment could result in foreclosure proceedings against your property as well as the initiation of proceedings to compel payment by any means authorized by law, including a process that would result in a tax certificate to be issued against the property which may result in a loss of title. The total maintenance assessment revenue to be collected in the Maintenance Assessment Area is estimated to be \$600,478 for the Fiscal Year commencing on October 1, 2007.

The Board will hold a public hearing at 7:00 P.M., or as soon thereafter as the matter can be heard, on October 8, 2007, in the Nassau County Commission Chambers, at the Nassau County Government Complex located at 96135 Nassau Place, Yulee, Florida, for the purpose of receiving comments on the imposition of supplemental maintenance assessments in the Maintenance Assessment Area. You are invited to attend and participate in the public hearing or to file written objections with the Clerk of Court anytime prior to the public hearing.

If you decide to appeal any decision made by the Board with respect to any matter considered at the hearing, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, if you need a special accommodation or an interpreter to participate in this proceeding, please contact the Clerk of Court's office at (904) 548-4600, at least seven days prior to the date of the hearing.

Questions regarding your assessment and the process for collection may be directed to the Clerk of Court at (904) 548-4600.

BOARD OF COUNTY COMMISSIONERS OF NASSAU COUNTY, FLORIDA

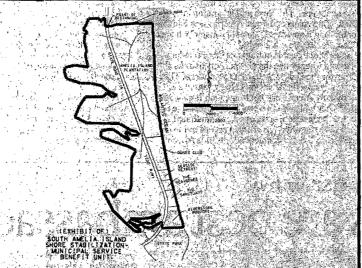
\* \* \* \* \* SEND NO MONEY NOW. THIS IS NOT AN INVOICE \* \* \* \* \*

## South Amelia Island Shore Stabilization Municipal Service Benefit Unit Maintenance Assessment Area

[Property Owner Name] Parcel Number [Insert Number]	
Parcel Land Use	[Insert Category-Residential or Commercial]
Property Value	[Insert Amount]
Residential Subarea	[Insert Subarea]
The total annual Maintenance Assessment is \$	for the above parcel for Fiscal Year 2007-2008
The maximum annual Maintenance Asses	sment that can be imposed without further
notice for future fiscal years is \$	for the above parcel.
* * * * * SEND NO MONEY N	OW. THIS IS NOT AN INVOICE * *

PROOF OF PUBLICATION

# APPENDIX B PROOF OF PUBLICATION



#### NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF SUPPLEMENTAL SPECIAL ASSESSMENTS IN THE SOUTH AMELIA ISLAND SHORE STABILIZATION MUNICIPAL SERVICE BENEFIT UNIT MAINTENANCE ASSESSMENT AREA.

Notice is hereby given that the Board of County Commissioners of Nassau County, Florida will conduct a public hearing to consider imposition of supplemental maintenance special assessments in the South Amelia Island Shore Stabilization Municipal Service Benefit Unit Maintenance Assessment Area, as shown above, to fund the maintenance and operating costs of the beach renourishment local improvements within the Maintenance Assessment Area. These supplemental maintenance special assessments will only be imposed against properties that were erroneously omitted from being assessed for the Fiscal Year commencing October 1, 2007.

The hearing will be held at 7:00 P.M.; or as soon thereafter as the matter can be heard, on October 8, 2007, in. the Nassau Country Commission Chambers, at the James S. Page Governmental Complex: located at 96135 Nassau Place, Yulee, Florida, for the purpose of receiving public comment on the imposition, and collection of the supplemental maintenance assessments on the ad volatem tax bill. All affected real property owners have a right-to appear at the hearing and to file written objections with the County Clerk anytime prior to the public hearing if a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Clerk of Court's office at (904) 548-4600, at least seven days prior to the date of the hearing.

The assessment for each parcel of real property is calculated based on a combination of factors, including the property use, the just value of property attributable to the parcel and proximity to the beach. A more specific description of the maintenance costs and the method of computing the assessment for each parcel of real property are set forth in the Initial Assessment Resolution adopted by the Board on August 13, 2007: Copies of the Master Capital Project and Service Assessment Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution with Supplemental Assessment Resolution and the supplemental Maintenance Assessment Roll are available for inspection at the office of the Nassau County Clerk of Courts, located at 76347 Veterans Way, Yulee, Florida.

The supplemental assessments will be collected by a bill provided by first class mail to each affected property owner. roperty owner.

If you have any questions, please contact the Office of the Interim County Coordinator at

(904) 491-7380 or William R. Moore at (904) 277-5103, Monday through Friday between 8:30 a.m. and 5:00 p.m.

25 %

BOARD OF COUNTY COMMISSIONERS OF NASSAU-COUNTY, FLORIDA

IIM.B. HIGGINBOTHAM, CHAIRMAN

ATTEST:

JOHN A. CRAWFORD EX-OFFICIO CLERK



Published Weekly

511 Ash Street/P.O. Box 766 (904) 261-3696 Fernandina Beach, Nassau County, Florida 32034

STATE OF FLORIDA COUNTY OF NASSAU:

Before the undersigned authority personally appeared Michael B. Hankins

Who on oath says that he is the Advertising Director of the Fernandina Beach News-Leader, a weekly newspaper published at Fernandina Beach in Nassau County, Florida; that the attached copy of advertisement, being a Legal Notice in the matter of

NASSAU COUNTY BOARD OF CTY COMMISSIONERS South Amelia Island Shore Stabilization

Was published in said newspaper in the issues of

09/12/07 Legal Display

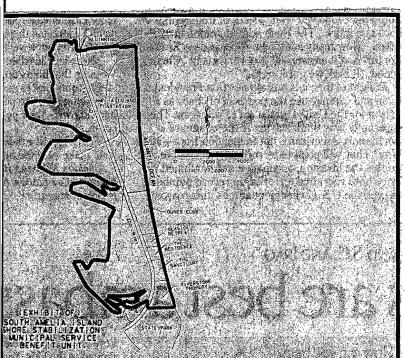
Affiant further says that the said Fernandina Beach News-Leader is a newspaper published at Fernandina Beach, in said Nassau County, Florida and that the said newspaper has heretofore been continuously published in said Nassau County, Florida, each week and has been entered as second class mail matter at the post office in Fernandina Beach in said Nassau County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and Affiant further says that he has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Sworn to and subscribed before me This 19th day of September A.D. 2007.

Robert O. Fiege, Notary Public

Personally Known

ROBERT O. FIEGE MY COMMISSION # DD31711 EXPIRES: May 31, 2008



IFARING TO IMPOSE AND PROVIDE FOR COLLECTION UPPLEMENTAL SPECIAL ASSESSMENTS IN THE UTH AMELIA ISLAND SHORE STABILIZATION RVICE#BENEFIT UNIT MAINTENANCE ASSESSMENT AREA

en that the Board of County Commissioners of Nassau County, Florida will conduct a sition of supplemental maintenance special assessments in the South Amelia Island Shore Benefit Unit Maintenance Assessment Area, as shown above to fund the maintenance and renourishment clocal improvements within the Maintenance Assessment Area, These cial assessments will only be imposed against properties that were erroneously omitted call Year commencing Octoberal, 2007.

held at 7.00 P.M., or as soon thereafter as the matter can be heard, on October 8, 2007, in a Chambers, at the James, S. Page Governmental Complex, located at 96135 Nassau Place, e of receiving public comment on the imposition and collection of the supplemental iterative tax bill. All affected real property owners have a right to appear at the ections with the County Clerk anytime prior to the public hearing. If a person decides to he Board with respect to any matter considered at the hearing, such person will need a nay need no ensure that a verbatim record is made, including the testimony and evidence made shraccordance with the Americans with Disabilities Act, persons needing a special or to participate in this proceeding should contact the Clerk of Court's office at (904) 548-to-the date of the hearing. o the date of the hearing or

ach parcel of real property is calculated based on a combination of factors, including the each parcel of real property is calculated based on a combination of factors, including the property attributable to the parcel and proximity to the beach. A more specific description is method, of computing the assessment for each parcel of real property are set forth in the dopted by the Board on August 13, 2007. Copies of the Master Capital Project and Service ial Assessment Resolution, the Final Assessment Resolution and Supplemental Assessment al Maintenance Assessment Roll are available for inspection at the office of the Nassau d at 76347 Veterans Way, Yulee, Florida.

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BOARD OF COUNTY COMMISSIONERS OF NASSAU COUNTY FLORIDA

JIM.B. HIGGINBOTHAM, CHAIRMAN

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Published Weekly

511 Ash Street/P.O. Box 766 (904) 261-3696 Fernandina Beach, Nassau County, Florida 32034

STATE OF FLORIDA COUNTY OF NASSAU:

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Was published in said newspaper in the issues of

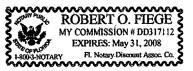
09/12/07 Legal Display

Affiant further says that the said Fernandina Beach News-Leader is a newspaper published at Fernandina Beach, in said Nassau County, Florida and that the said newspaper has heretofore been continuously published in said Nassau County, Florida, each week and has been entered as second class mail matter at the post office in Fernandina Beach in said Nassau County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and Affiant further says that he has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Sworn to and subscribed before me This 19th day of September A.D. 2007.

Robert O. Fiege, Notary Public

Personally Known



# APPENDIX C AFFIDAVIT OF MAILING

#### AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared William R. Moore and John A. Crawford, Clerk of the Circuit Court and ex officio Clerk of the Board of County Commissioners of Nassau County, Florida (the "County"), who, after being duly sworn, depose and say:

- 1. William R. Moore is a coordinator with South Amelia Island Shore Stabilization Association, Inc. Mr. Moore has caused the supplemental maintenance assessment notices required by Nassau County Ordinance No. 2000-37 (the "Ordinance") to be prepared in conformance with Resolution No. 2007-148 of the Board of County Commissioners of Nassau County, Florida, adopted August 13, 2007 (the "Initial Assessment Resolution") and the Supplemental Maintenance Assessment Resolution, adopted October 8, 2007 (the "Supplemental Assessment Resolution"). An exemplary form of such notice is attached hereto. Mr. Moore has caused such individual notices for each affected property owner to be prepared and each notice included the following information: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the County expects to collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.
- 2. On or before September 17, 2007, Mr. Crawford caused the above-referenced notices to be mailed in accordance with the Ordinance, the Initial Assessment Resolution and the Supplemental Maintenance Assessment Resolution by First Class Mail to each affected owner, at

the addresses then shown on the real property assessment tax roll database maintained by the Nassau County Property Appraiser for the purpose of the levy and collection of ad valorem taxes. Notices to property owners receiving multiple individual notices were also mailed, or caused to be mailed on or before September 17, 2007.

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FURTHER AFFIANTS SAYETH NOT.	
REVIEWED BY GENE KNAUA DEPUTY COMPTROLLER  Sere Luga Date 1900	William R. Moore, affiant  William R. Moore, affiant  John A. Crawford, Clerk of Circuit Court, ex officio Clerk of the Board of County Commissioners of Nassau County, Florida
STATE OF FLORIDA COUNTY OF NASSAU	Sy Million
The foregoing Affidavit of Mailing was swaday of <i>Octron</i> , 2007 by William R. Moore, SA me or has produced as identification and	worn to and subscribed before me this State ISSA Coordinator. He is personally known to I did take an oath.
CONNIE H. ARTHUR  Notary Public, State of Florida  My comm. expires Dec. 19, 2007  Comm. No. DD 262558	Printed Name:  Notary Public, State of Florida  At Large  My Commission Expires:  Commission No.:

### STATE OF FLORIDA COUNTY OF NASSAU

The foregoing Affidavit of Mailing was	sworn to and subscribed before me this 15th
day of October, 2007 by John A. Crawford,	Clerk of Circuit Court, ex officio Clerk of Board
of the County Commissioners of Nassau County	
produced as identification and did tak	e an oath.
JERLY GREESON,	e an oath. CHIEFO & STAFF OFFRATIONS FOR
1.1	- Comu SV. Winen
CONNIE H. ARTHUR	Printed Name:
Notary Public, State of Florida	Notary Public, State of Florida
My comm. expires Dec. 19, 2007	At Large
Comm. No. DD 262558	My Commission Expires:
**************************************	Commission No.:

## APPENDIX D

SUPPLEMENTAL MAINTENANCE ASSESSMENT ROLL

APPENDIX D
SUPPLEMENTAL MAINTENANCE ASSESSMENT ROLL

PARCEL NUMBER	PARCEL NAME	AREA	JUST VALUE	ERU	PROPOSED ASSMT
01-6N-29-V300-0000-0000	AMELIA PLANTATION COMPANY	4	\$142,500	0	\$126.13
01-6N-29-V28B-0003-0000	AMELIA ISLAND COMPANY	4	\$248,000	0	\$219.50
02-6N-29-DCCO-0001-0000	AMELIA ISLAND HOLDING COMPANY	4	\$786,750	0	\$696.34
01-6N-29-AICO-0001-0000	AMELIA PLANTATION COMPANY	4	\$2,646,812	0	\$2,342.67
01-6N-29-AICO-0001-0040	AMELIA PLANTATION COMPANY	4	\$5,601,175	0	\$4,957.55
01-6N-29-AICO-0001-0070	AMELIA PLANTATION COMPANY	4	\$6,234,669	0	\$5,518.25
01-6N-29-AICO-0003-0000	AMELIA ISLAND COMPANY	4	\$309,750	0	\$274.16
01-6N-29-AICO-0003-0010	AMELIA PLANTATION COMPANY	4	\$1,123,367	0	\$994.28
01-6N-29-AICO-0003-0020	R & D COOPER LTD	4	\$349,967	0	\$309.75
01-6N-29-AICO-0003-0030	R & D COOPER LTD	4	\$313,211	0	\$277.22
01-6N-29-AICO-0003-0040	R & D COOPER LTD	4	\$418,492	0	\$370.40
01-6N-29-AICO-0003-0050	R & D COOPER LTD	4	\$485,419	0	\$429.64
01-6N-29-AICO-0003-0060	AMELIA PLANTATION CO	4	\$580,413	0	\$513.72
01-6N-29-AICO-0003-0070	HARDING JACQUELINE M &	4	\$308,326	0	\$272.90
01-6N-29-AICO-0003-0080	AMELIA PLANTATION COMPANY	4	\$225,431	0	\$199.53
01-6N-29-AICO-0003-0090	AMELIA PLANTATION COMPANY	4	\$448,582	0	\$397.04
01-6N-29-AICO-0003-0100	R & D COOPER LTD	4	\$723,326	0	\$640.21
01-6N-29-AICO-0003-0110	SIMMONS LOU	4	\$248,681	0	\$220.11
01-6N-29-AICO-0003-0120	SIMMONS LOU	4	\$252,179	0	\$223,20
01-6N-29-AICO-0003-0140	VILLAGE CENTERS OWNERS ASSOC	4	\$54,375	0	\$48.13
01-6N-29-AICO-0003-0150	AMELIA CAPITAL CORP	4	\$325,782	0	\$288.35
01-6N-29-AICO-0004-0000	AMELIA PLANTATION COMPANY	4	\$3,564,620	0	\$3,155.01
01-6N-29-AICO-0005-0000	AMELIA PLANTATION COMPANY	4	\$7,257,334	0	\$6,423.40
01-6N-29-AICO-0005-0010	AMELIA PLANTATION COMPANY	4	\$891,800	0	\$789.32
01-6N-29-AICO-0006-0000	AMELIA PLANTATION COMPANY	4	\$917,516	0	\$812.08
01-6N-29-AICO-0006-0010	AMELIA PLANTATION COMPANY	4	\$242,571	0	\$214.70
01-6N-29-AICO-0006-0020	AMELIA PLANTATION COMPANY	4	\$5,791,915	0	\$5,126.37
01-6N-29-AICO-0007-0000	AMELIA PLANTATION COMPANY	4	\$31,209,397	0	\$27,623.14
01-6N-29-AICO-0007-0010	AMELIA PLANTATION COMPANY	4	\$1,630,000	0	\$1,442.70
01-6N-29-AICO-0007-0020	AMELIA PLANTATION COMPANY	4	\$1,510,000	0	\$1,336.49
01-6N-29-AICO-0008-0000	COOPER RICHARD A TRUSTEE	4	\$866,594	0	<b>\$7</b> 67.01
01-6N-29-AICO-0008-0010	SOUTHERN BELL TEL & TEL CO	4	\$3,000	0	\$2,66
01-6N-29-AICO-0010-0000	AMELIA PLANTATION COMPANY	4	\$16,200	0	\$14.34
01-6N-29-V150-0000-0000	AMELIA PLANTATION COMPANY	4	\$8,158,000	0	\$7,220.57
01-6N-29-V17A-000B-0000	AMELIA PLANTATION COMPANY	4	\$75,000	0	\$66.38
01-6N-29-V17B-000A-0000	AMELIA PLANTATION COMPANY	4	\$70,000	0	\$61,96
02-6N-29-DCCO-0001-0050	AMELIA ISLAND COMPANY	4	\$2,500	0	\$2.21
02-6N-29-DCCO-0001-0080	AMELIA ISLAND COMPANY	4	\$25,000	0	\$22.13
02-6N-29-DCCO-0001-0110	AMELIA ISLAND HOLDING COMPANY	4	\$4,750	0	\$4.20
02-6N-29-DCCO-0001-0140	AMELIA ISLAND COMPANY	4	\$26,500	0	\$23.45
02-6N-29-DCCO-0002-0000	AMELIA ISLAND COMPANY	4	\$672,200	0	\$594.96
03-6N-29-LPAA-0001-0000	AMELIA ISLAND COMPANY	4	\$17,260	0	\$15.28

PARCEL NUMBER	PARCEL NAME	AREA	JUST_ VALUE	ERU	PROPOSED ASSMT
03-6N-29-LPAA-0003-0000	AMELIA ISLAND COMPANY	4	\$3,939,100	0	\$3,486.46
03-6N-29-LPAA-0004-0000	AMELIA ISLAND COMPANY	4	\$2,071,027	0	\$1,833.05
03-6N-29-LPAA-0005-0000	AMELIA ISLAND COMPANY	4	\$799,483	0	\$707.61