

RESOLUTION NO. 2015-95

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF NASSAU COUNTY, FLORIDA, RELATING TO THE SOUTH AMELIA ISLAND SHORE STABILIZATION MUNICIPAL SERVICE BENEFIT UNIT; DESCRIBING THE REAL PROPERTY TO BE LOCATED WITHIN THE PROPOSED MAINTENANCE ASSESSMENT AREA AND SUBAREAS THEREIN; DETERMINING THE ESTIMATED MAINTENANCE COST OF EXISTING BEACH RENOURISHMENT CAPITAL PROJECTS; DETERMINING THAT SUCH REAL PROPERTY WILL DERIVE A SPECIAL BENEFIT FROM THE MAINTENANCE OF SUCH IMPROVEMENTS; ESTABLISHING THE METHOD OF ASSESSING THE MAINTENANCE COSTS; ESTABLISHING OTHER TERMS AND CONDITIONS OF THE ASSESSMENTS; DIRECTING THE ASSESSMENT COORDINATOR TO PREPARE A TENTATIVE MAINTENANCE ASSESSMENT ROLL BASED UPON THE METHODOLOGY SET FORTH HEREIN; ESTABLISHING A PUBLIC HEARING TO CONSIDER IMPOSITION OF THE PROPOSED MAINTENANCE ASSESSMENTS AND THE METHOD OF THEIR COLLECTION; DIRECTING THE PROVISION OF NOTICE IN CONNECTION THEREWITH; PROVIDING FOR SEVERABILITY AND PROVIDING AN EFFECTIVE DATE.

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

ARTICLE I

DEFINITIONS AND CONSTRUCTION

SECTION 1.01. DEFINITIONS. As used in this Resolution, the following terms shall have the following meanings, unless the context hereof otherwise requires. Any capitalized terms not defined herein shall have the meaning ascribed to such terms in the Ordinance.

"Annual Maintenance Component" means the amount computed for each Tax Parcel pursuant to Section 4.03(A) hereof.

"Assessment Coordinator" means the Clerk, or other person designated by the Board to be responsible for coordinating the Assessments, or such person's designee.

"Assessments" means the Maintenance Assessments.

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

"Clerk" means the Nassau County Clerk of Courts.

"Commercial" means collectively, those Tax Parcels assigned a code description designated as "Commercial" in the Maintenance Assessment Roll.

"County" means Nassau County, a political subdivision of the State of Florida.

"Beach Renourishment Local Improvements" means the beach renourishment capital projects completed by the MSBU funded by special assessments imposed at the request of the property owners within the MSBU.

"Feasibility Study" means the study completed by Fishkind and Associates dated December 29, 2010.

"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.

"Local Improvement" means a capital improvement constructed or installed for the special benefit of a neighborhood or other local area, for which special assessments are imposed by the County.

"Maintenance" means the operation and maintenance of the Beach Renourishment Local Improvements, including ongoing monitoring and maintenance required pursuant to any local, state or federal permits, surveying, aerial photography, engineering, remediation, administration and similar services related to the Beach Renourishment Local Improvements as well as sand search, design, and permitting activities for subsequent Beach Renourishment Local Improvements needed to maintain the engineered beach.

"Maintenance Assessment" means an annual special assessment imposed against real property located within the Assessment Area to fund the Maintenance Cost of the Beach Renourishment Local Improvements, and related expenses, computed in the manner described in Section 4.03 hereof.

"Maintenance Assessment Area" means the proposed SAISSA Beach Renourishment Maintenance Assessment Area described in Article III hereof.

"Maintenance Assessment Collection Cost" means the estimated cost to be incurred by the County during any Fiscal Year in connection with the collection of the Maintenance Assessment.

"Maintenance Assessment Collection Cost Component" means the amount computed for each Tax Parcel pursuant to Section 4.03(B) hereof.

"Maintenance Assessment Roll" means a non-ad valorem assessment roll relating to the Maintenance Cost of the Beach Renourishment Local Improvements and related expenses.

"Maintenance Assessment Statutory Discount Amount" means the amount computed for each Tax Parcel pursuant to Section 4.03(C) hereof to fund the Statutory Discount.

"Maintenance Cost" means all or any portion of the expenses that are properly attributable to Maintenance under generally accepted accounting principles, including, without limiting the generality of the foregoing, reimbursement to the County for any funds advanced for Maintenance and interest on any interfund or intrafund loan for such purpose.

"MSBU" means the South Amelia Island Shore Stabilization Municipal Service Benefit Unit created pursuant to Ordinance No. 93-14, as amended.

"Operating Cost" means expenses that are properly attributable to Related Services, for which special assessments may be imposed pursuant to the Ordinance, including, but not limited to the legal and professional management services and other

services required to finance, design, permit, monitor, manage, maintain and operate the Beach Renourishment Local Improvements.

"Ordinance" means Ordinance No. 2000-37, the Capital Project and Related Services Assessment Ordinance, enacted by the County on September 25, 2000.

"Property Appraiser" means the Nassau County Property Appraiser.

"Related Service" means the operating and maintenance of a Local Improvement.

"Residential" means collectively, those Tax Parcels assigned a code description designated as "Residential" in the Maintenance Assessment Roll.

"Statutory Discount" means the amount by which Section 129.01(2)(b), Florida Statutes, requires the County to discount reasonably anticipated receipts in connection with preparation of its annual budget.

"Subarea" means the subareas of the Assessment Area established pursuant to Section 3.02 hereof.

"Tax Parcel" means a parcel of real property to which the Property Appraiser has assigned a distinct ad valorem property tax identification number.

"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.

"Uniform Assessment Collection Act" means Sections 197.3632 and 197.3635, Florida Statutes, or any successor statutes authorizing the collection of non-ad valorem

Assessments on the same bill as ad valorem taxes, and any applicable regulations promulgated thereunder.

SECTION 1.02. INTERPRETATION. Unless the context indicates otherwise, words importing the singular number include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this Resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this Resolution. Words of any gender include the correlative words of the other gender, unless the sense indicates otherwise.

SECTION 1.03. FINDINGS. It is hereby ascertained, determined and declared that:

(A) Article VIII, Section 1 of the Florida Constitution, and Sections 125.01 and 125.66, Florida Statutes, grant to a board of county commissioners all powers of local self-government to perform county functions and to render services for county purposes in a manner not inconsistent with general law, or with special law approved by vote of the electors, and such power may be exercised by the enactment of county ordinances.

(B) The Board has enacted the Ordinance to provide for the creation of Assessment Areas (as defined in the Ordinance) and authorize the imposition of Assessments to fund (1) the construction of Local Improvements to benefit the property located therein, and (2) the cost of operating and maintaining such Local Improvements.

(C) The Board has created the MSBU pursuant to Ordinance No. 93-14, as amended, to finance beach renourishment capital projects providing special benefits to property located within the MSBU and to administer such projects.

(D) Special assessments were imposed by the County at the request of the property owners within the MSBU pursuant to Resolution No. 94-32, Resolution No. 2002-058, and Resolution No. 2011-46 to finance Beach Renourishment Local Improvements within the MSBU.

(E) The permits issued in connection with the Beach Renourishment Local Improvements mandate certain requirements for continuing Maintenance of the Beach Renourishment Local Improvements.

(F) Such ongoing Maintenance is associated with the Beach Renourishment Local Improvements, therefore these maintenance services provide a special benefit to properties within the MSBU and the costs of such services are eligible for funding through the imposition of Maintenance Assessments within the MSBU.

(G) The Board desires to create the Maintenance Assessment Area as an Assessment Area under the Ordinance to fund the Maintenance Cost of the Beach Renourishment Local Improvements. The Beach Renourishment Local Improvements constitute a Local Improvement as defined in the Ordinance and the Maintenance Costs constitutes the Operating Cost of a Related Service, as defined in the Ordinance and herein.

(H) The Beach Renourishment Local Improvements and the Maintenance thereof provide a special benefit to all property located within the Maintenance Assessment Area, including protecting the natural environment associated with the beach, providing enhanced storm protection, protecting and enhancing the market and rental values and marketability of properties within the MSBU, and enhancing the use and enjoyment of such property. Prior to the construction of the Beach Renourishment Local Improvements the beach area experienced extensive erosion and was in danger of further damage. The Beach Renourishment Local Improvements have provided property owners within the MSBU with a greatly expanded beach area for their use and enjoyment. The presence of the beach also serves as a primary motivator for people to live in the MSBU or to visit Commercial properties in the MSBU.

(I) Each Tax Parcel will benefit in varying degrees from the Beach Renourishment Local Improvements and the Maintenance thereof. Accordingly a combination of factors including land use, just value of property, and location are considered in the apportionment of the Maintenance Costs within the Maintenance Assessment Area as provided in Section 4.03 herein.

(J) Since the benefits received from the Beach Renourishment Local Improvements and the Maintenance thereof by Commercial properties and Residential properties differ, it is fair and reasonable to apportion costs separately to Commercial and Residential properties within the Maintenance Assessment Area.

(K) Commercial properties are typically valued according to an "income

approach" and thus such properties benefit from the attraction of a customer base to their location as a result of the Beach Renourishment Local Improvements and Maintenance thereof. Whereas, Residential properties benefit from use and enjoyment of the beaches as well as increased market values of real properties. Since increased property values are the common benefit shared by Residential and Commercial properties it is fair and reasonable to apportion the Maintenance Costs between such property use categories on the basis of the relative total just value of each property use category within the Maintenance Assessment Area taking into consideration both existing and planned development of Commercial properties within the Maintenance Assessment Area.

(L) Since the type and size of Commercial properties varies and certain Commercial properties, such as golf courses, are difficult to quantify based on square footage or other forms of measurement for purposes of apportioning benefits, it is fair and reasonable to apportion the share of Maintenance Costs assigned to Commercial properties on the basis of relative just value of such properties.

(M) Since all Residential properties within the Maintenance Assessment Area receive some similar benefits from the Beach Renourishment Local Improvements and the Maintenance thereof regardless of location, it is fair and reasonable to apportion a share of the Maintenance Costs to all Residential properties equally.

(N) Since the benefits received by Residential properties from the Beach Renourishment Local Improvements and the Maintenance thereof vary depending on proximity to the Beach Renourishment Local Improvements, with oceanfront properties

receiving the greatest benefit, it is fair and reasonable for the County shall establish separate Subareas of Residential properties and apportion a share of the Maintenance Costs among the Subareas based on proximity to the beach.

(O) Since all Residential properties within each Subarea will derive a special benefit from the Beach Renourishment Local Improvements and the Maintenance thereof in a similar manner, it is fair and reasonable that a portion of the share of the Maintenance Costs assigned to each Subarea will be shared equally between all Residential units within the Subarea.

(P) Since the remaining benefits derived by Residential Properties within each Subarea from the Beach Renourishment Local Improvements and the Maintenance thereof vary depending on the size and value of such Residential properties, it is fair and reasonable that the remaining portion of the share of Maintenance Costs assigned to each Subarea will be apportioned on the basis of the relative market value of each Residential unit. It is hereby found and determined that property value data provided by the MSBU Advisory Board indicates that higher value properties within each Subarea generally reflect larger square footage residences. Such larger Residential units would derive greater benefits from the Beach Renourishment Local Improvements and the Maintenance thereof, therefore the use of relative market value as a means of apportioning a share of the Maintenance Costs attributable to Residential units within each Subarea accounts for differences in size of units as well as differences in market value of such Residential units.

(Q) The Board hereby finds and determines that the Maintenance Assessments, to be imposed in accordance with this Resolution, provide an equitable method of funding the operation and Maintenance of the Beach Renourishment Local Improvements by fairly and reasonably allocating the cost based on the special benefit derived by the real property, in the manner hereinafter described.

ARTICLE II

NOTICE AND PUBLIC HEARING

SECTION 2.01. PUBLIC HEARING. A public hearing will be conducted by the Board at 6:00 P.M., or as soon thereafter as the matter can be heard, on August 24, 2015, in the Nassau County Commission Chambers, at the Nassau County Government Complex located at 96135 Nassau Place, Yulee, Florida, to consider (A) creation of the Maintenance Assessment Area, (B) imposition of the Maintenance Assessments, and (C) collection of the Maintenance Assessments pursuant to the Uniform Assessment Collection Act.

SECTION 2.02. NOTICE BY PUBLICATION. Upon completion of the tentative Maintenance Assessment Roll, the Assessment Coordinator shall publish a notice of the public hearing authorized by Section 2.01 hereof in the manner and the time provided in Section 2.05 of the Ordinance. Such notice shall be in substantially the form attached hereto as Appendix A.

SECTION 2.03. NOTICE BY MAIL. Upon completion of the tentative Maintenance Assessment Roll, the Assessment Coordinator shall, at the time and in the manner specified in Section 2.06 of the Ordinance, provide first class mailed notice of the public hearing authorized by Section 2.01 hereof to each real property owner proposed to be assessed at the address indicated on the Tax Roll. Such notice shall be in substantially the form attached hereto as Appendix B.

ARTICLE III

DESCRIPTION OF PROPOSED MAINTENANCE ASSESSMENT AREA AND SUBAREAS

SECTION 3.01. DESCRIPTION OF THE PROPOSED MAINTENANCE ASSESSMENT AREA. The Board proposes to create the SAISSA Beach Renourishment Maintenance Assessment Area including the real property located within the MSBU, as more specifically identified in Appendix C attached hereto. The Maintenance Assessment Area is proposed for the purpose of enhancing the use and enjoyment of real property located therein by funding the Maintenance Cost of the Beach Renourishment Local Improvements.

SECTION 3.02. ESTABLISHMENT OF SUBAREAS. The following Subareas are hereby established in the Maintenance Assessment Area for Residential properties based on proximity to the Beach Renourishment Local Improvements:

(a) **Oceanfront Subarea:** The Oceanfront Subarea consists of all Residential properties facing or fronting the Atlantic Ocean within the Maintenance Assessment Area.

(b) **East Subarea:** The East Subarea consists of all Residential properties located to the East of A1A and not facing or fronting the Atlantic Ocean.

(c) **West Subarea:** The West Subarea consists of all Residential properties located to the West of A1A.

ARTICLE IV**MAINTENANCE ASSESSMENTS****SECTION 4.01. ESTIMATED MAINTENANCE COST.**

(A) The estimated Maintenance Cost of the Beach Renourishment Local Improvements is \$557,480 for the Fiscal Year commencing on October 1, 2015. The Maintenance Cost of the Beach Renourishment Local Improvements will be funded through the imposition of Maintenance Assessments against real property located in the Maintenance Assessment Area in the manner set forth in Article IV hereof.

(B) For purposes of including a maximum assessment rate in the notices required by Section 2.03 hereof, the estimated maximum Maintenance Cost of the Beach Renourishment Local Improvements is \$848,080 for future fiscal years.

SECTION 4.02. IMPOSITION OF MAINTENANCE ASSESSMENTS.

The Maintenance Assessments shall be imposed against all real property located within the Assessment Area for each Fiscal Year and shall be computed in accordance with this Article IV. The Maintenance Assessment will be included on the ad valorem tax bill to be mailed in November 2015. When imposed, the Maintenance Assessment for each Fiscal Year shall constitute a lien upon the Tax Parcels located in the Maintenance Assessment Area, pursuant to the Ordinance.

SECTION 4.03. COMPUTATION OF MAINTENANCE ASSESSMENTS. The annual Maintenance Assessments shall be computed for each Tax

Parcel located in the Maintenance Assessment Area based upon the methodology described below.

(A) The unit of measurement and the methodology to be used for determining the "Annual Maintenance Component" for each Tax Parcel of real property located in the Maintenance Assessment Area for each Fiscal Year are as follows:

1. The total Maintenance Costs are divided between Commercial properties and Residential properties as follows:

a. 13.5% of estimated Maintenance Costs are assigned to Commercial properties in the aggregate (the "Commercial Share"); and

b. 86.5% of the estimated Maintenance Costs are assigned to Residential properties in the aggregate (the "Residential Share").

2. The total Commercial Share is allocated in accordance with the 2015 just valuation of each Commercial property as reflected by the records of the Nassau County Property Appraiser. For all subsequent years, the allocation shall be in accordance with the valuation established in the preliminary tax roll certified in July of each year.

3. The Residential Share is allocated to Residential properties as follows:

a. One-half of the Residential Share (43.25% of total Maintenance Costs) is allocated to all Residential units or properties equally.

b. The remaining one-half of the Residential Share (43.25% of total Maintenance Costs) (the "Residential Subarea Share") is allocated between the three Subareas based upon proximity to the beach. The percentages shown below

are based on the 2015 preliminary Property Roll; however, the exact percentage is adjusted from year to year to maintain the balance between the subareas. The estimated allocations are approximately as follows:

i. Oceanfront Subarea is allocated 57.97% of the Residential Subarea Share.

ii. East Subarea is allocated 19.17% of the Residential Subarea Share.

iii. West Subarea is allocated the remaining 22.86% of the Residential Subarea Share.

c. Within each of the three Subareas, the portion of the Residential Subarea Share assigned to such Subarea shall be allocated as follows:

i. 30% is divided among all properties or units equally; and

ii. 70% is allocated to each Residential property or unit according to its 2015 just valuation as reflected by the records of the Nassau County Property Appraiser. For all subsequent years, the allocation shall be in accordance with the valuation established in the preliminary tax roll certified in July of each year.

4. The units of measurement for calculation of the assessments as set forth in paragraphs 1 through 3 above shall be adjusted and the assessments recalculated for each Fiscal Year due to changes in the assessed valuation of real property and changes in the use of property within the Maintenance Assessment Area, including new construction.

(B) MAINTENANCE ASSESSMENT COLLECTION COST COMPONENT.

The "Maintenance Assessment Collection Cost Component" shall be computed each Fiscal Year for each Tax Parcel by (1) dividing (a) the Maintenance Assessment Collection Cost by (b) the total number of Tax Parcels located in the Maintenance Assessment Area.

(C) MAINTENANCE ASSESSMENT STATUTORY DISCOUNT AMOUNT.

The "Maintenance Assessment Statutory Discount Amount" shall be computed for each Tax Parcel by deducting (1) the sum of (a) the Annual Maintenance Component and (b) the Maintenance Assessment Collection Cost Component, from (2) the amount computed by dividing (a) the sum of (i) the Annual Maintenance Component and (ii) the Maintenance Assessment Collection Cost Component, by (b) the factor of 0.95.

(D) MAINTENANCE ASSESSMENT. The annual Maintenance Assessment for each Tax Parcel shall be computed as the sum of (1) the Annual Maintenance Component, (2) the Maintenance Assessment Collection Cost Component, and (3) the Maintenance Assessment Statutory Discount Amount.

SECTION 4.04. MAINTENANCE ASSESSMENT ROLL. The Assessment Coordinator is hereby directed to prepare a final estimate of the Maintenance Cost of the Beach Renourishment Local Improvements and to prepare the preliminary Maintenance Assessment Roll in the manner provided in the Ordinance. The Assessment Coordinator shall apportion the Maintenance Cost among the parcels of real property within the Maintenance Assessment Area as reflected on the Tax Roll in conformity with this

Article IV. The estimate of Maintenance Cost and the Maintenance Assessment Roll shall be maintained on file in the offices of the Assessment Coordinator and open to public inspection. The foregoing shall not be construed to require that the Maintenance Assessment Roll be in printed form if the amount of the Maintenance Assessment for each Tax Parcel can be determined by use of a computer terminal available to the public.

ARTICLE V

GENERAL PROVISIONS

SECTION 5.01. METHOD OF COLLECTION. The Maintenance Assessments shall be collected pursuant to the Uniform Assessment Collection Act.

SECTION 5.02. 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 be in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

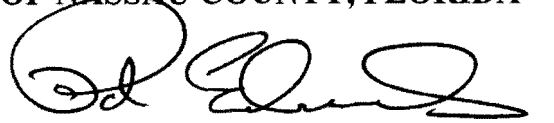
SECTION 5.03. CONFLICTS. All resolutions or parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

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SECTION 5.04. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.


DULY ADOPTED this 13th day of July, 2015.

**BOARD OF COUNTY COMMISSIONERS
OF NASSAU COUNTY, FLORIDA**



PAT EDWARDS
Its: Chairman

Attest as to Chairman's signature:


JOHN A. CRAWFORD
Its: Ex-Officio Clerk

MES
67.15.15

APPROVED AS TO FORM BY THE
NASSAU COUNTY ATTORNEY:


MICHAEL S. MULLIN

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

To Be Published on or before August 3, 2015

[INSERT SMALL MAP OF ASSESSMENT AREA]

**NOTICE OF HEARING TO IMPOSE AND
PROVIDE FOR COLLECTION OF 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 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, as depicted above. The hearing will be held at 6:00 P.M., or as soon thereafter as the matter can be heard, on August 24, 2015, in the Nassau County Commission Chambers, at the Nassau County Government Complex located at 96135 Nassau Place, Yulee, Florida, for the purpose of receiving public comment on the imposition and collection of the maintenance assessments on the ad valorem 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 two (2) 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 July 13, 2015. Copies of the Master Capital Project and Service Assessment Ordinance, the Initial Assessment Resolution and the preliminary Maintenance Assessment Roll are available for inspection at the office of the Nassau County Clerk of Court, located at 76347 Veterans Way, Yulee, Florida.

The maintenance assessments will be collected on the ad valorem tax bill commencing with the tax bill to be mailed in November 2015, as authorized by Section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the real property which may result in a loss of title.

If you have any questions, please contact the Clerk of Court at (904) 548-4600, Monday through Friday between 8:30 a.m. and 5:00 p.m.

**BOARD OF COUNTY COMMISSIONERS
OF NASSAU COUNTY, FLORIDA**

APPENDIX B
FORM OF NOTICE TO BE MAILED

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

August 3, 2015

[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

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. 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. The maintenance assessments will be collected on the ad valorem tax bill commencing with the tax bill to be mailed in November 2015, as authorized by Section 197.3632, Florida Statutes. 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 July 13, 2015. Copies of the Master Capital Project and Service Assessment Ordinance, the Initial Assessment Resolution and the preliminary 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 collect the maintenance assessments on your ad valorem tax bill. The maintenance assessment is proposed to commence collection with the tax bill to be mailed in November 2015 and will continue annually thereafter. Failure to pay your assessments will cause a tax certificate to be issued against the real 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 \$642,422.00 for the Fiscal Year commencing on October 1, 2015.

The Board will hold a public hearing at 6:00 P.M., or as soon thereafter as the matter can be heard, on August 24, 2015, 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 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 two 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 for the above parcel for Fiscal Year 2015-2016
is \$_____.

The maximum annual Maintenance Assessment that can be imposed without further
notice for future fiscal years is \$_____ for the above parcel.

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

APPENDIX C

LEGAL DESCRIPTION AND MAP OF MAINTENANCE ASSESSMENT AREA

APPENDIX C

LEGAL DESCRIPTION AND MAP OF MAINTENANCE ASSESSMENT AREA

A TRACT OF LAND, COMPRISED OF PORTIONS OF SECTIONS EIGHTEEN (18), TWENTY (20), TWENTY-ONE (21), TWENTY-TWO (22) AND TWENTY-THREE (23) AND UNSURVEYED SECTIONS SEVENTEEN (17), TWENTY-ONE (21) AND TWENTY-TWO (22), ALL IN TOWNSHIP TWO (2) NORTH, RANGE, TWENTY-EIGHT (28) EAST; SECTIONS ONE (1), FORTY-FOUR (44) (SOMETIMES DESIGNATED FORTY-TWO (42)), FORTY-THREE (43), FORTY-TWO (42) (SOMETIMES DESIGNATED FORTY-FOUR (44)), AND UNSURVEYED SECTIONS ONE (1), TWO (2), TWELVE (12) AND THIRTEEN (13), ALL IN TOWNSHIP ONE (1) NORTH, RANGE TWENTY-EIGHT (28) EAST; SECTIONS SIX (6), THIRTY-NINE (39), THIRTY-EIGHT (38) AND SEVEN (7) IN TOWNSHIP ONE (1) NORTH, RANGE TWENTY-NINE (29) EAST, AND IN SECTION THIRTY-ONE (31), IN TOWNSHIP TWO (2) NORTH, RANGE TWENTY-NINE (29) EAST, NASSAU COUNTY, FLORIDA SAID TRACT BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

FOR A POINT OF BEGINNING, COMMENCE AT THE INTERSECTION OF THE NORTHERLY RIGHT-OF-WAY LINE OF BURNEY ROAD (AN 80 FOOT RIGHT-OF-WAY AS NOW ESTABLISHED BY DEED RECORDED IN OFFICIAL RECORDS BOOK 782, PAGE 512, PARCEL A, EXHIBIT B) WITH THE EASTERLY RIGHT-OF-WAY LINE OF STATE ROAD A1A (A 200 FOOT RIGHT-OF-WAY AS NOW ESTABLISHED); THENCE NORTH $85^{\circ}01'42''$ EAST LEAVING SAID EASTERLY RIGHT-OF-WAY LINE OF STATE ROAD A1A AND ALONG THE NORTHERLY RIGHT-OF-WAY LINE OF SAID BURNEY ROAD A DISTANCE OF 237.78 FEET TO THE POINT OF CURVE OF A CURVE SAID CURVE BEING CONCAVE NORTHWESTERLY HAVING A RADIUS OF 460.00 FEET; THENCE NORTHEASTERLY CONTINUING ALONG THE SAID RIGHT-OF-WAY LINE OF BURNEY ROAD ALONG THE ARC OF SAID CURVE, AN ARC DISTANCE OF 129.36 FEET; SAID ARC BEING SUBTENDED BY A CHORD BEARING OF NORTH $76^{\circ}58'18''$ EAST, A CHORD

DISTANCE OF 128.94 FEET TO THE POINT OF TANGENCY OF SAID CURVE; THENCE NORTH 68°54'55" EAST CONTINUING ALONG SAID NORTHERLY RIGHT-OF-WAY LINE, A DISTANCE OF 146.70 FEET TO THE POINT OF CURVE OF A CURVE, SAID CURVE BEING CONCAVE SOUTHEASTERLY HAVING A RADIUS OF 540.00 FEET; THENCE NORTHEASTERLY CONTINUING ALONG THE SAID NORTHERLY RIGHT-OF-WAY LINE OF BURNEY ROAD ALONG THE ARC OF SAID CURVE, AN ARC DISTANCE OF 151.86 FEET; SAID ARC BEING SUBTENDED BY A CHORD BEARING OF NORTH 76°58'18" EAST, A CHORD DISTANCE OF 151.36 FEET TO THE POINT OF TANGENCY OF SAID CURVE; THENCE NORTH 85°01'42" EAST CONTINUING ALONG SAID NORTHERLY RIGHT-OF-WAY LINE OF BURNEY ROAD AND ALONG ITS EASTERLY PROLONGATION THEREOF A DISTANCE OF 1694.05 FEET; THENCE SOUTH 04°58'18" EAST, LEAVING SAID NORTHERLY RIGHT-OF-WAY LINE, A DISTANCE OF 80.00 FEET TO A POINT ON THE NORTHERLY LINE OF THE BOARD OF COUNTY COMMISSIONERS PROPERTY, AS RECORDED IN DEED BOOK 478, PAGE 480; THENCE SOUTH 85°01'42" WEST, ALONG SAID NORTHERLY LINE, A DISTANCE OF 43.35 FEET TO THE NORTHWEST CORNER OF SAME; THENCE SOUTH 04°58'18" EAST, ALONG THE WESTERLY LINE OF SAID LANDS, A DISTANCE OF 200.00 FEET TO A POINT AT THE SOUTHWESTERLY CORNER OF SAID LANDS; THENCE NORTH 85°01'42" EAST, ALONG SAID SOUTH LINE, A DISTANCE OF 1029.04 FEET TO A POINT IN THE EROSION CONTROL LINE OF THE ATLANTIC OCEAN; THENCE SOUTHERLY, ALONG THE EROSION CONTROL LINE THE FOLLOWING FORTY-TWO (42) COURSES: COURSE NO. 1) THENCE SOUTH 00°45'37" EAST, A DISTANCE OF 122.22 FEET; COURSE NO. 2) THENCE SOUTH 01°05'47" EAST, A DISTANCE OF 503.68 FEET; COURSE NO. 3) THENCE SOUTH 04°09'37" EAST, A DISTANCE OF 490.78 FEET; COURSE NO. 4) THENCE SOUTH 01°05'30" EAST, A DISTANCE OF 498.31 FEET; COURSE NO. 5) THENCE SOUTH 06°41'05" EAST, A DISTANCE OF 486.69 FEET; COURSE NO. 6) THENCE SOUTH 03°24'53" EAST, A DISTANCE OF 597.84 FEET; COURSE NO. 7) THENCE SOUTH 00°29'39" EAST, A DISTANCE OF 556.70 FEET; COURSE NO. 8) THENCE SOUTH 02°39'25" EAST, A

DISTANCE OF 564.53 FEET; COURSE NO. 9) THENCE SOUTH 01°36'53" EAST, A
DISTANCE OF 566.20 FEET; COURSE NO. 10) THENCE SOUTH 04°21'04" EAST, A
DISTANCE OF 352.12 FEET; COURSE NO. 11) THENCE SOUTH 04°57'35" EAST, A
DISTANCE OF 506.98 FEET; COURSE NO. 12) THENCE SOUTH 05°12'15" EAST, A
DISTANCE OF 498.90 FEET; COURSE NO. 13) THENCE SOUTH 10°35'08" EAST, A
DISTANCE OF 502.65 FEET; COURSE NO. 14) THENCE SOUTH 06°27'00" EAST, A
DISTANCE OF 500.82 FEET; COURSE NO. 15) THENCE SOUTH 07°07'01" EAST, A
DISTANCE OF 503.99 FEET; COURSE NO. 16) THENCE SOUTH 14°36'33" EAST, A
DISTANCE OF 262.87 FEET; COURSE NO. 17) THENCE SOUTH 06°38'08" EAST, A
DISTANCE OF 323.30 FEET; COURSE NO. 18) THENCE SOUTH 09°40'50" EAST, A
DISTANCE OF 307.41 FEET; COURSE NO. 19) THENCE SOUTH 10°02'11" EAST, A
DISTANCE OF 263.84 FEET; COURSE NO. 20) THENCE SOUTH 08°56'17" EAST, A
DISTANCE OF 381.83 FEET; COURSE NO. 21) THENCE SOUTH 09°07'24" EAST, A
DISTANCE OF 307.60 FEET; COURSE NO. 22) THENCE SOUTH 10°45'24" EAST, A
DISTANCE OF 254.34 FEET; COURSE NO. 23) THENCE SOUTH 10°07'52" EAST, A
DISTANCE OF 355.59 FEET; COURSE NO. 24) THENCE SOUTH 08°09'16" EAST, A
DISTANCE OF 314.19 FEET; COURSE NO. 25) THENCE SOUTH 12°38'19" EAST, A
DISTANCE OF 286.18 FEET; COURSE NO. 26) THENCE SOUTH 11°56'02" EAST, A
DISTANCE OF 345.98 FEET; COURSE NO. 27) THENCE SOUTH 11°57'44" EAST, A
DISTANCE OF 278.28 FEET; COURSE NO. 28) THENCE SOUTH 12°50'46" EAST, A
DISTANCE OF 355.16 FEET; COURSE NO. 29) THENCE SOUTH 11°16'34" EAST, A
DISTANCE OF 403.53 FEET; COURSE NO. 30) THENCE SOUTH 14°05'00" EAST, A
DISTANCE OF 331.37 FEET; COURSE NO. 31) THENCE SOUTH 13°41'34" EAST, A
DISTANCE OF 414.39 FEET; COURSE NO. 32) THENCE SOUTH 13°56'30" EAST, A
DISTANCE OF 376.34 FEET; COURSE NO. 33) THENCE SOUTH 12°42'52" EAST, A
DISTANCE OF 404.06 FEET; COURSE NO. 34) THENCE SOUTH 13°12'42" EAST, A
DISTANCE OF 350.02 FEET; COURSE NO. 35) THENCE SOUTH 15°05'01" EAST, A
DISTANCE OF 277.80 FEET; COURSE NO. 36) THENCE SOUTH 15°23'16" EAST, A

DISTANCE OF 384.82 FEET; COURSE NO. 37) THENCE SOUTH 14°03'22" EAST, A DISTANCE OF 298.90 FEET; COURSE NO. 38) THENCE SOUTH 14°23'44" EAST A DISTANCE OF 269.07 FEET; COURSE NO. 39) THENCE SOUTH 16°56'40" EAST A DISTANCE OF 293.38 FEET; COURSE NO. 40) THENCE SOUTH 20°21'21" EAST, A DISTANCE OF 302.03 FEET; COURSE NO. 41) THENCE SOUTH 09°58'57" EAST, A DISTANCE 333.58 FEET; COURSE NO. 42) THENCE SOUTH 16°29'43" EAST, A DISTANCE OF 96.58 FEET; THENCE SOUTH 87°49'55" WEST ALONG THE NORTH BOUNDARY LINE OF AMELIA ISLAND STATE RECREATIONAL AREA, A DISTANCE OF 1598.02 FEET TO A POINT IN THE AFORESAID EASTERLY RIGHT-OF-WAY LINE OF STATE ROAD NO. A1A; THENCE NORTH 00°08'09" WEST, A DISTANCE OF 484.92 FEET TO A POINT IN THE WESTERLY RIGHT-OF-WAY LINE OF THE AFORESAID STATE ROAD NO. A1A; THENCE LEAVING SAID WESTERLY RIGHT-OF-WAY LINE OF STATE ROAD NO. A-1-A AND ALONG THE MARSH LINE OF THE NASSAU SOUND AND SOUTH AMELIA RIVER, THE FOLLOWING SEVENTY THREE (73) COURSES; COURSE NO. 1) THENCE SOUTH 61°49'23" WEST, A DISTANCE OF 1009.83 FEET; COURSE NO. 2) THENCE NORTH 80°16'00" WEST, A DISTANCE OF 471.21 FEET COURSE NO. 3) THENCE NORTH 27°47'14" WEST, A DISTANCE OF 275.15 FEET COURSE NO. 4) THENCE NORTH 59°38'30" EAST, A DISTANCE OF 210.17 FEET; COURSE NO. 5) THENCE SOUTH 76°14'35" EAST, A DISTANCE OF 428.06 FEET; COURSE NO. 6) THENCE NORTH 64°47'08" EAST, A DISTANCE OF 415.56 FEET; COURSE NO. 7) THENCE NORTH 65°16'10" WEST, A DISTANCE OF 306.80 FEET; COURSE NO. 8) THENCE NORTH 60°39'30" EAST, A DISTANCE OF 451.59 FEET; COURSE NO. 9) THENCE NORTH 46°55'28" EAST, A DISTANCE OF 369.38 FEET; COURSE NO. 10) THENCE SOUTH 68°58'12" WEST, A DISTANCE OF 961.97 FEET; COURSE NO. 11) THENCE SOUTH 85°58'32" WEST, A DISTANCE OF 567.56 FEET; COURSE NO. 12) THENCE DUE WEST, A DISTANCE OF 800.59 FEET; COURSE NO. 13) THENCE SOUTH 70°01'48" EAST, A DISTANCE OF 894.16 FEET; COURSE NO. 14) THENCE SOUTH 26°07'03" WEST, A DISTANCE OF 261.24 FEET; COURSE NO. 15) THENCE NORTH

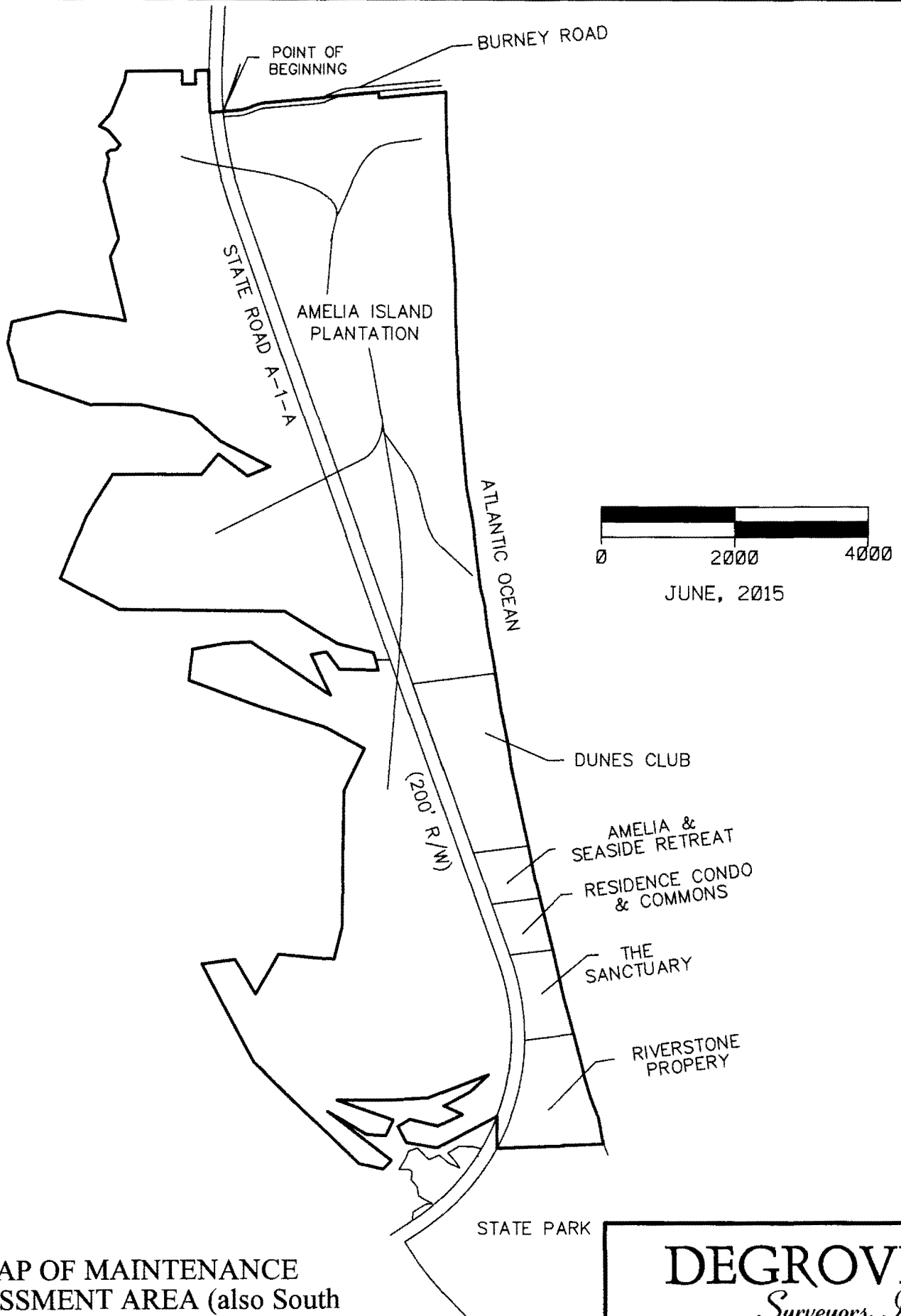
85°39'54" WEST, A DISTANCE OF 292.77 FEET; COURSE NO. 16) THENCE NORTH 59°01'16" WEST, A DISTANCE OF 670.68 FEET; COURSE NO. 17) THENCE SOUTH 52°06'30" EAST, A DISTANCE OF 1210.63 FEET; COURSE NO. 18) THENCE SOUTH 42°56'15" WEST, A DISTANCE OF 175.32 FEET; COURSE NO. 19) THENCE NORTH 77°05'56" WEST, A DISTANCE OF 376.63 FEET; COURSE NO. 20) THENCE NORTH 45°45'03" WEST, A DISTANCE OF 2217.56 FEET; COURSE NO. 21) THENCE NORTH 27°56'12" WEST, A DISTANCE OF 1656.92 FEET; COURSE NO. 22) THENCE NORTH 82°01'32" EAST, A DISTANCE OF 502.46 FEET; COURSE NO. 23) THENCE SOUTH 30°47'11" EAST, A DISTANCE OF 602.76 FEET; COURSE NO. 24) THENCE NORTH 30°14'29" EAST, A DISTANCE OF 691.60 FEET; COURSE NO. 25) THENCE SOUTH 84°33'23" EAST, A DISTANCE OF 839.76 FEET; COURSE NO. 26) THENCE NORTH 14°01'42" EAST, A DISTANCE OF 492.68 FEET; COURSE NO. 27) THENCE NORTH 00°50'02" EAST, A DISTANCE OF 2051.58 FEET; COURSE NO. 28) THENCE NORTH 26°11'11" EAST, A DISTANCE OF 699.11 FEET; COURSE NO. 29) THENCE NORTH 61°14'45" WEST, A DISTANCE OF 703.82 FEET; COURSE NO. 30) THENCE NORTH 72°48'17" WEST, A DISTANCE OF 1010.52 FEET; COURSE NO. 31) THENCE NORTH 69°47'21" WEST, A DISTANCE OF 1124.14 FEET; COURSE NO. 32) THENCE NORTH 06°20'11" EAST, A DISTANCE OF 470.52 FEET; COURSE NO. 33) THENCE NORTH 79°59'10" EAST, A DISTANCE OF 515.41 FEET; COURSE NO. 34) THENCE NORTH 86°59'07" EAST, A DISTANCE OF 378.70 FEET; COURSE NO. 35) THENCE SOUTH 56°04'21" EAST, A DISTANCE OF 1444.53 FEET; COURSE NO. 36) THENCE NORTH 25°32'48" WEST, A DISTANCE OF 684.34 FEET; COURSE NO. 37) THENCE NORTH 79°41'21" EAST, A DISTANCE OF 222.54 FEET; COURSE NO. 38) THENCE SOUTH 37°51'30" EAST, A DISTANCE OF 340.54 FEET; COURSE NO. 39) THENCE SOUTH 89°00'42" EAST, A DISTANCE OF 577.31 FEET; COURSE NO. 40) THENCE NORTH 15°03'35" WEST, A DISTANCE OF 268.12 FEET; COURSE NO. 41) THENCE NORTH 75°27'26" WEST, A DISTANCE OF 555.20 FEET; COURSE NO. 42) THENCE NORTH 58°29'50" WEST, A DISTANCE OF 933.79 FEET; COURSE NO. 43) THENCE NORTH

89°18'53" WEST, A DISTANCE OF 2498.15 FEET; COURSE NO. 44) THENCE NORTH 61°51'12" WEST, A DISTANCE OF 1004.06 FEET; COURSE NO. 45) THENCE NORTH 22°37'18" EAST, A DISTANCE OF 1007.99 FEET; COURSE NO. 46) THENCE NORTH 32°48'46" EAST, A DISTANCE OF 734.61 FEET; COURSE NO. 47) DUE EAST, A DISTANCE OF 1333.58 FEET; COURSE NO. 48) THENCE NORTH 39°58'12" EAST, A DISTANCE OF 402.80 FEET; COURSE NO. 49) THENCE SOUTH 53°06'49" EAST, A DISTANCE OF 547.48 FEET; COURSE NO. 50) THENCE NORTH 67°36'28" EAST, A DISTANCE OF 365.97 FEET; COURSE NO. 51) THENCE NORTH 63°06'59" WEST, A DISTANCE OF 836.85 FEET; COURSE NO. 52) THENCE NORTH 48°36'16" WEST, A DISTANCE OF 557.20 FEET; COURSE NO. 53) THENCE NORTH 76°59'52" WEST, A DISTANCE OF 796.69 FEET; COURSE NO. 54) DUE WEST, A DISTANCE OF 756.36 FEET; COURSE NO. 55) THENCE NORTH 70°55'54" WEST, A DISTANCE OF 1158.28 FEET; COURSE NO. 56) THENCE NORTH 16°42'46" WEST, A DISTANCE OF 570.74 FEET; COURSE NO. 57) THENCE NORTH 11°06'17" EAST, A DISTANCE OF 324.15 FEET; COURSE NO. 58) THENCE NORTH 77°32'36" EAST, A DISTANCE OF 746.25 FEET; COURSE NO. 59) THENCE SOUTH 82°03'07" EAST, A DISTANCE OF 864.18 FEET; COURSE NO. 60) THENCE SOUTH 78°10'18" EAST, A DISTANCE OF 147.04 FEET; COURSE NO. 61) THENCE NORTH 13°43'47" WEST, A DISTANCE OF 988.46 FEET; COURSE NO. 62) THENCE NORTH 24°50'16" EAST, A DISTANCE OF 300.00 FEET; COURSE NO. 63) THENCE NORTH 14°37'56" WEST, A DISTANCE OF 883.98 FEET; COURSE NO. 64) THENCE NORTH 09°56'00" EAST, A DISTANCE OF 336.14 FEET; COURSE NO. 65) THENCE NORTH 21°32'00" WEST, A DISTANCE OF 91.30 FEET; COURSE NO. 66) THENCE NORTH 46°21'00" EAST, A DISTANCE OF 64.98 FEET; COURSE NO. 67) THENCE NORTH 81°58'00" EAST, A DISTANCE OF 100.90 FEET; COURSE NO. 68) THENCE NORTH 41°04'00" EAST, A DISTANCE OF 93.65 FEET; COURSE NO. 69) THENCE NORTH 40°46'28" WEST, A DISTANCE OF 287.11 FEET; COURSE NO. 70) THENCE NORTH 64°36'35" WEST, A DISTANCE OF 150.00 FEET; COURSE NO. 71) THENCE NORTH 42°48'59" EAST, A DISTANCE OF 256.80 FEET;

COURSE NO. 72) THENCE NORTH 23°13'34" EAST, A DISTANCE OF 529.40 FEET;
COURSE NO. 73) THENCE NORTH 10°17'36" EAST, A DISTANCE OF 142.19 FEET;
THENCE LEAVING SAID MARSH AND ALONG THE NORTHERLY LINE OF SEA MARSH
VILLAGE UNIT 2, AS RECORDED IN PLAT BOOK 4, PAGES 16 AND 17, THE FOLLOWING
FIVE (5) COURSES: COURSE NO. 1) NORTH 89°08'05" EAST, A DISTANCE OF 850.00
FEET; COURSE NO. 2) THENCE SOUTH 01°15'07" EAST, A DISTANCE OF 200.00 FEET;
COURSE NO. 3) THENCE NORTH 88°44'52" EAST, A DISTANCE OF 200.00 FEET;
COURSE NO. 4) THENCE NORTH 01°15'07" WEST, A DISTANCE OF 200.00 FEET;
COURSE NO. 5) THENCE NORTH 88°44'53" EAST, A DISTANCE OF 204.74 FEET TO A
POINT IN THE AFORESAID WESTERLY RIGHT-OF-WAY LINE OF STATE ROAD NO. A-1-
A, SAID POINT BEING ON A CURVE, CONCAVE WESTERLY, HAVING A RADIUS OF
5829.58 FEET; THENCE SOUTHERLY, ALONG SAID WESTERLY RIGHT-OF-WAY LINE OF
STATE ROAD NO. A-1-A AND ALONG THE ARC OF SAID CURVE, AN ARC DISTANCE OF
630.69 FEET, SAID ARC BEING SUBTENDED BY A CHORD BEARING OF SOUTH
01°45'42" EAST AND A CHORD DISTANCE OF 630.39 FEET TO A POINT ON SAID
CURVE; THENCE NORTH 85°24'52" EAST, LEAVING SAID WESTERLY RIGHT-OF-WAY
LINE, A DISTANCE OF 200.00 FEET TO THE POINT OF BEGINNING.

CONTAINING 1596.11 ACRES MORE OR LESS.

LESS AND EXCEPT FROM THE ABOVE DESCRIBED PARCEL OF LAND, ANY LAND
LYING OR BEING WITHIN THE RIGHT-OF-WAY OF STATE ROAD NO. A-1-A AND
BURNEY ROAD.



MAP OF MAINTENANCE
ASSESSMENT AREA (also South
Amelia Island Shore Stabilization
Municipal Service Benefit Unit)

C-8

DEGROVE
Surveyors, Inc.
2131 CORPORATE SQUARE BLVD.
JACKSONVILLE, FL 32216
(904) 722-0400

JOB NO. 2015065