

RESOLUTION NO. 2022-219

A RESOLUTION OF NASSAU COUNTY, FLORIDA ELECTING TO USE THE UNIFORM METHOD OF COLLECTING NON-AD VALOREM SPECIAL ASSESSMENTS LEVIED WITHIN THE INCORPORATED AND UNINCORPORATED AREAS OF THE COUNTY; STATING A NEED FOR SUCH LEVY; PROVIDING FOR THE MAILING OF THIS RESOLUTION; AND PROVIDING FOR AN EFFECTIVE DATE.

**WHEREAS,** Nassau County, Florida (the "County") is contemplating the imposition of special assessments which may be provided for, including but not limited to (i) beach renourishment and erosion control; (ii) road construction/road resurfacing, regional, community and neighborhood park improvements, beautification and maintenance of rights-of-way, subdivision wall construction and maintenance, subdivision entranceway construction and maintenance, street lighting and sidewalks; maintenance costs for road improvements; (iii) water and wastewater facilities improvements; (iv) solid waste disposal services; (v) fire/rescue; (vi) mosquito control services; (vii) recreation services and facilities; (viii) stormwater management; and (ix) property nuisance abatement; and

**WHEREAS,** the County intends to use the uniform method for collecting non-ad valorem special assessments which may be provided for, but not limited to: (i) beach renourishment and erosion control; (ii) road construction/road resurfacing, regional, community and neighborhood park improvements, beautification and maintenance of rights-of-way, subdivision wall construction and maintenance, subdivision entranceway construction and maintenance, street lighting and sidewalks; maintenance costs for road improvements; (iii) water and

wastewater facilities improvements; (iv) solid waste disposal services; (v) fire/rescue; (vi) mosquito control services; (vii) recreation services and facilities; (viii) stormwater management; and (ix) property nuisance abatement, to property within the incorporated and unincorporated areas of the County as authorized by Section 197.3632, Florida Statutes, as amended, because this method will allow such special assessments to be collected annually commencing in November 2023, in the same manner as provided for ad valorem taxes; and

**WHEREAS**, the County held a duly advertised public hearing prior to the adoption of this Resolution, proof of publication of such hearing being attached hereto as Exhibit "A".

**NOW, THEREFORE BE IT RESOLVED**, by the Board of County Commissioners of Nassau County, Florida, this 12th day of December, 2022, as follows:

1. Commencing with the Fiscal Year beginning October 1, 2023, and with the tax statement mailed for such Fiscal Year and continuing until discontinued by the County, the County intends to use the uniform method of collecting non-ad valorem assessments authorized in Section 197.3632, Florida Statutes, as amended, for collecting non-ad valorem assessments which may be provided for, but not limited to: (i) beach renourishment and erosion control; (ii) road construction/road resurfacing, regional, community and neighborhood park improvements, beautification and maintenance of rights-of-way,

subdivision wall construction and maintenance, subdivision entranceway construction and maintenance, street lighting and sidewalks; maintenance costs for road improvements; (iii) water and wastewater facilities improvements; (iv) solid waste disposal services; (v) fire/rescue; (vi) mosquito control services; (vii) recreation services and facilities; (viii) stormwater management, and (ix) property nuisance abatement. Such non-ad valorem assessments shall be levied within the incorporated and unincorporated areas of the County. A legal description of such area subject to the assessment is attached hereto as Exhibit "B" and incorporated by reference.

2. The County hereby determines that the levy of the assessments may be provided for, but not limited to: (i) beach renourishment and erosion control; (ii) road construction/road resurfacing, regional, community and neighborhood park improvements, beautification and maintenance of rights-of-way, subdivision wall construction and maintenance, subdivision entranceway construction and maintenance, street lighting and sidewalks; maintenance costs for road improvements; (iii) water and wastewater facilities improvements; (iv) solid waste disposal services; (v) fire/rescue; (vi) mosquito control services; (vii) recreation services and facilities; (viii) stormwater management; and (ix)

property nuisance abatement within the incorporated and unincorporated areas of the County.

3. Upon adoption, the County Clerk is hereby directed to send a copy of this Resolution by United States mail to the Florida Department of Revenue, the Nassau County Tax Collector and the Nassau County Property Appraiser by January 10, 2023.

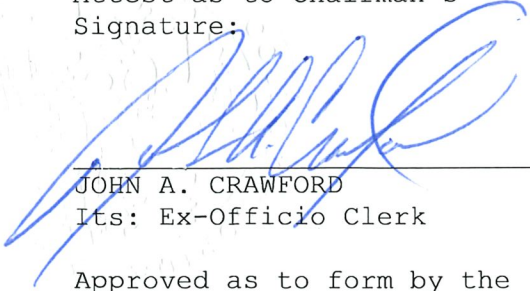
4. This Resolution shall be effective upon adoption.

DULY ADOPTED this 12th day of December, 2022.

BOARD OF COUNTY COMMISSIONERS  
NASSAU COUNTY, FLORIDA

  
\_\_\_\_\_  
JEFF GRAY  
Its: 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"

PROOF OF PUBLICATION (2) from Newsleader and Record

**EXHIBIT "B"**LEGAL DESCRIPTION OF SUCH AREA SUBJECT TO THE ASSESSMENT

The boundary lines of Nassau County are as follows: Beginning at the mouth of the Nassau River; thence northwesterly up the thread of the main stream of said river to the run of Thomas Swamp; thence southwesterly up the run of said swamp to where it would intersect the prolongation of a line drawn from the southwest corner of township one north, of range twenty-five east, to the southwest corner of township two south, of range twenty-three east; thence on said last mentioned line in a southwesterly direction to where its extension would intersect the range line dividing ranges twenty-two and twenty-three east and the eastern boundary of Baker County, all concurrent with the north boundary of Duval County; thence north on said range line and said eastern boundary of Baker County to the St. Marys River and the boundary line between the States of Georgia and Florida; thence north and easterly along the said river, concurrent with the said boundary line of the States of Georgia and Florida to the Atlantic Ocean; thence southerly, including the waters of said ocean within the jurisdiction of the State of Florida, to the place of beginning.