
NASSAU COUNTY, FLORIDA

**PRELIMINARY RATE RESOLUTION
FOR THE
SOUTH AMELIA ISLAND SHORE STABILIZATION
MUNICIPAL SERVICE BENEFIT UNIT
BEACH RENOURISHMENT CAPITAL ASSESSMENT AREA**

ADOPTED JULY 10, 2023

TABLE OF CONTENTS

	<u>PAGE</u>
SECTION 1. AUTHORITY.	1
SECTION 2. PURPOSE AND DEFINITIONS.	1
SECTION 3. INTERPRETATION.....	2
SECTION 4. FINDINGS.....	2
SECTION 5. PUBLIC HEARING.	3
SECTION 6. NOTICE BY PUBLICATION.....	3
SECTION 7. NOTICE BY MAIL.	3
SECTION 8. ASSESSMENT TO FUND THE BEACH RENOURISHMENT PROJECT.	4
SECTION 9. UPDATED ASSESSMENT ROLL.....	4
SECTION 10. APPLICATION OF ASSESSMENT PROCEEDS.	5
SECTION 11. METHOD OF COLLECTION.	5
SECTION 12. SEVERABILITY.....	5
SECTION 13. EVIDENCE OF PAYMENT.	5
SECTION 14. EFFECTIVE DATE.....	5
APPENDIX A FORM OF NOTICE TO BE PUBLISHED	A-1
APPENDIX B FORM OF NOTICE TO BE MAILED	B-1

RESOLUTION NO. 2023- 126

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF NASSAU COUNTY, FLORIDA, RELATING TO THE SOUTH AMELIA ISLAND SHORE STABILIZATION MUNICIPAL SERVICES BENEFIT UNIT AND THE SPECIAL ASSESSMENTS TO FUND BEACH RENOURISHMENT IMPROVEMENTS WITHIN THE MSBU; CONFIRMING THE METHOD OF ASSESSING THE ASSESSED COST AND ANY UNCOLLECTED ASSESSMENTS AGAINST THE PROPERTIES BENEFITTED THEREBY AND OTHER TERMS AND CONDITIONS OF THE ASSESSMENTS; DIRECTING THE ASSESSMENT COORDINATOR TO PREPARE AN UPDATED ASSESSMENT ROLL; ESTABLISHING A PUBLIC HEARING TO CONSIDER APPROVAL OF THE IMPROVEMENT ASSESSMENT ROLL AND THE METHOD OF THEIR COLLECTION; DIRECTING THE PROVISION OF NOTICE; AND PROVIDING FOR AN EFFECTIVE DATE.

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

SECTION 1. AUTHORITY. This Preliminary Rate Resolution ("Resolution") is adopted pursuant to the MSBU Ordinance (Article IV, Chapter 5 of the Nassau County Code of Ordinances), the Assessment Ordinance (Ordinance No. 2000-37), the Amended and Restated Initial Assessment Resolution (Resolution No. 2021-009), the Amended and Restated Final Assessment Resolution (Resolution No. 2021-042), Chapter 125, Florida Statutes, Article VIII, Section 1, Florida Constitution, and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS.

(A) This Resolution initiates the annual process for updating and approving the Assessment Roll for the South Amelia Island Shore Stabilization Municipal Services Benefit Unit for the Fiscal Year beginning October 1, 2023.

(B) All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the MSBU Ordinance, the Assessment Ordinance, the Amended and Restated Initial Assessment Resolution, and the Amended and Restated Final Assessment Resolution.

SECTION 3. 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 4. FINDINGS.

(A) The legislative determinations embodied in the MSBU Ordinance, the Assessment Ordinance, the Amended and Restated Initial Assessment Resolution, and the Amended and Restated Final Assessment Resolution are hereby affirmed and incorporated herein by reference.

(B) The legislative findings affirmed in Section 4(A) of this Preliminary Rate Resolution are hereby supplemented with the following additional legislative determinations:

In 2022, four (4) Tax Parcels were removed from the Assessment Roll when it was discovered that they did not receive proper notice in accordance with Section 2.06 of the Assessment Ordinance. These omitted Tax Parcels received a special benefit from the provision of the Beach Renourishment Local Improvements. It is fair and reasonable and in conformance with Section 3.02 of the Assessment Ordinance for the County to collect any unpaid Assessments from the Fiscal Year beginning October 1, 2022 (the "Uncollected Assessments") on the Assessment Roll for the Fiscal Year beginning October 1, 2023.

SECTION 5. PUBLIC HEARING. There is hereby established a public hearing to be held by the Board at 6:00 p.m., or as soon thereafter as the matter can be heard, on September 11, 2023, in the Nassau County Commission Chambers, at the Nassau County Government Complex located at 96135 Nassau Place, Yulee, Florida, to consider approval of the Assessment Roll and collection of the Assessments pursuant to the Uniform Assessment Collection Act.

SECTION 6. NOTICE BY PUBLICATION. Upon completion of the updated Assessment Roll, the Assessment Coordinator shall publish a notice of the public hearing authorized by Section 5 hereof in the manner and the time provided in Section 2.05 of the Assessment Ordinance. Such notice shall be in substantially the form attached hereto as Appendix A and shall be published no later than August 21, 2023.

SECTION 7. NOTICE BY MAIL.

(A) If required by Section 2.08 of the Assessment Ordinance, upon completion of the updated Assessment Roll, the Assessment Coordinator shall, at the time and in the manner specified in Section 2.06 of the Assessment Ordinance, provide first class mailed notice of the public hearing authorized by Section 5 hereof to each property owner proposed to be assessed at the address indicated on the Tax Roll.

(B) Such notice shall be in substantially the form attached hereto as Appendix B and shall be mailed no later than August 21, 2023.

(C) For Tax Parcels with exempt “home addresses” pursuant to Section 119.071(4), Florida Statutes, the Assessment Coordinator shall work with the Property Appraiser and/or Tax Collector for provision of notice.

SECTION 8. ASSESSMENT TO FUND THE BEACH RENOURISHMENT PROJECT.

(A) The Tax Parcels located within the MSBU and described in the updated Assessment Roll are hereby found to be specially benefited by the provision of Beach Renourishment Local Improvement in the amount of the maximum annual Assessment set forth in the Assessment Roll. The methodology for assignment of Assessment Units and computing the annual Assessments described in Sections 3.03, 4.03, and 4.04 of the Amended and Restated Initial Assessment Resolution are hereby approved.

(B) The Assessments have been imposed against all property located within the MSBU for each Fiscal Year in which Obligations are outstanding in the amount of the maximum annual Assessment and shall be computed in accordance with this Preliminary Rate Resolution.

(C) The Assessments for each Fiscal Year and including any Uncollected Assessment constitute a lien upon the Tax Parcels located within the MSBU, which lien shall be equal in rank and dignity with the liens of all state, county, district, or municipal taxes and special assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other prior liens, mortgages, titles, and claims, until paid.

SECTION 9. UPDATED ASSESSMENT ROLL.

(A) The Assessment Coordinator is hereby directed to prepare the updated Assessment Roll in the manner provided in Section 2.04 of the Assessment Ordinance. The Assessment Coordinator shall apportion the Project Cost among the parcels of real property within MSBU as reflected on the Tax Roll in conformity with this Preliminary Rate Resolution.

(B) The Assessment Coordinator shall also include the amount any Tax Parcel has in Uncollected Assessments on the updated Assessment Roll.

(C) The updated Assessment Roll shall be maintained on file in the office of the Assessment Coordinator and be 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 Tax Parcel can be determined by use of a computer terminal available to the public.

SECTION 10. APPLICATION OF ASSESSMENT PROCEEDS. Proceeds from the Assessments received during each Fiscal Year shall be applied by the County for payment of the Collection Costs, payment of any Transaction Costs not funded from proceeds of the Obligations, payment of interest due on the Obligations, and payment of principal due on the Obligations. Any remaining proceeds will then be used for prepayment of the Obligations.

SECTION 11. METHOD OF COLLECTION. The Assessments and any Uncollected Assessments shall be collected pursuant to the Uniform Assessment Collection Act.

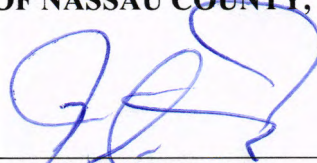
SECTION 12. SEVERABILITY. If any clause, section or provision of this Resolution shall be declared unconstitutional or invalid for any reason or cause, the remaining portion of said Resolution shall be in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

SECTION 13. EVIDENCE OF PAYMENT. Prepayment in full of the Assessment imposed against any Tax Parcel shall operate as a release of the Assessment lien upon such Tax Parcel. Upon request, the Assessment Coordinator may issue a written confirmation to evidence such payment; provided however, that the issuance of written confirmation shall not be required to release the Assessment lien. The County may impose an administrative fee to defray the cost of providing written confirmation pursuant to this Section 13.

SECTION 14. EFFECTIVE DATE. This Resolution shall take effect immediately upon its passage.

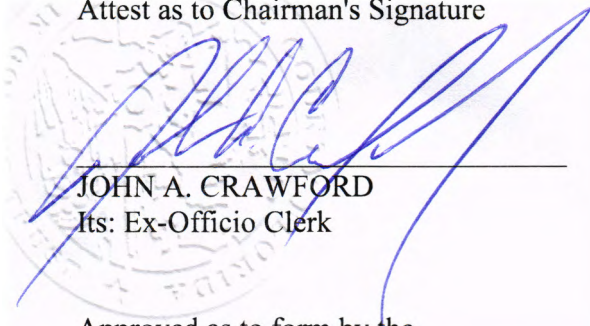
DULY ADOPTED this 10th day of July, 2023.

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



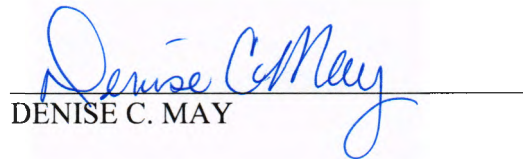
KLYNT A. FARMER
Its: Chairman

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

APPENDIX A

To Be Published on or before August 21, 2023

[INSERT SMALL MAP OF ASSESSMENT AREA]

**NOTICE OF HEARING TO APPROVE AND
PROVIDE FOR COLLECTION OF SPECIAL ASSESSMENTS
IN THE SOUTH AMELIA ISLAND SHORE STABILIZATION
MUNICIPAL SERVICE BENEFIT UNIT**

Notice is hereby given that the Board of County Commissioners of Nassau County, Florida will conduct a public hearing to consider approval of the annual assessment roll relating to special assessments in the South Amelia Island Shore Stabilization Municipal Service Benefit Unit, as shown above, to fund the capital costs of beach renourishment local improvements within the SAISSA MSBU. The hearing will be held at 6:00 P.M., or as soon thereafter as the matter can be heard, on September 11, 2023, 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 assessments and collection of the 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 any time 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 business 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 amount of improved building square footage on the property or that could be located on the property (expressed as ERUs), the just value of property attributable to the parcel and proximity to the beach. Specifically, 60% of the total Project Cost will be allocated to all Tax Parcels within the Assessment Area based on the number of ERUs assigned to the property. An ERU is an "Equivalent Residential Unit" and is equal to the average size of all dwelling units within the Assessment Area. The remaining 40% of the total Project Cost will be allocated first to one of three subareas (oceanfront property, non-oceanfront property lying east of A1A, and property lying west of A1A) and then apportioned to Tax Parcels within each subarea based in part of the number of ERUs assigned and in part of the proportional just value assigned. The assessment for each parcel of real property will also include the amount that tax parcel has in unpaid assessments from the fiscal year beginning October 1, 2022, if any.

A more specific description of the project costs and the method of computing the assessment for each parcel of real property are set forth in the Initial Assessment Resolution (Resolution 2021-042). Copies of the Master Capital Project and Service Assessment Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, and the updated Assessment Roll are available for inspection at the office of the Nassau County Clerk of Court, located at 76347 Veterans Way, Yulee, Florida.

The assessment will be collected in nine annual installments, the first of which was included on the ad valorem tax bill mailed in November 2021, 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 Clerk of Court
76347 Veterans Way
Yulee, Florida 32097
(904) 548-4600**

August 21, 2023

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

Re: Parcel Number [Insert Number]
South Amelia Island Shore Stabilization Municipal Service Benefit Unit

Dear Property Owner:

The Board of County Commissioners of Nassau County (the "Board") created the South Amelia Island Shore Stabilization Municipal Service Benefit Unit to impose special assessments to fund the capital costs of Beach Renourishment Local Improvement within the SAISSA MSBU. Since 1994, the County has been providing beach renourishment improvements and ongoing maintenance within the SAISSA MSBU in order to replenish and preserve the beach. In 2021, the construction of another Beach Renourishment Local Improvement within the SAISSA MSBU was required. Without the Beach Renourishment Local Improvement, the beach area will experience continued erosion and shoreline retreat that progressively diminishes the storm protection function, recreational value, and restored habitat of the beach. Ongoing erosion will negatively impact local property values and will further reduce the available recreational space. The narrowed and eroded conditions likewise increase the risk of significant damage to upland infrastructure in the event of a major storm impact. The Beach Renourishment Local Improvement is funded by a combination of grants and special assessments.

The assessment for each parcel of real property is calculated based on a combination of factors, including the property use, the amount of improved building square footage on the property or that could be located on the property (expressed as ERUs), the just value of property attributable to the parcel and proximity to the beach. Specifically, 60% of the total Project Cost will be allocated to all Tax Parcels within the Assessment Area based on the number of ERUs assigned to the property. An ERU is an "Equivalent Residential Unit" and is equal to the average size of all dwelling units within the Assessment Area. The remaining 40% of the total Project Cost will be allocated first to one of three subareas (oceanfront property, non-oceanfront property lying east of A1A, and property lying west of A1A) and then apportioned to Tax Parcels within each subarea based in part of the number of ERUs assigned and in part of the proportional just value assigned. The assessment

for each parcel of real property will also include the amount that tax parcel has in unpaid assessments from the fiscal year beginning October 1, 2022, if any.

A more specific description of the project costs and the method of computing the assessment for each parcel of real property are set forth in the Initial Assessment Resolution and Final Assessment Resolution. Copies of the Master Capital Project and Service Assessment Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, and the updated Assessment Roll are available for inspection at 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 assessments will be collected on the ad valorem tax bill, which commenced with the tax bill mailed in November 2021, as authorized by Section 197.3632, Florida Statutes. 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 assessment revenue to be collected in the MSBU is estimated to be \$5,998,825 during the assessment period.

The beach renourishment project is financed by a loan. This permits the cost attributable to your property to be amortized over a period of nine years, commencing in 2021. The annual assessment will include your share of the principal, interest, collection cost, and Uncollected assessment, and the amount Florida law requires the County to discount receipts for its annual budget. Annual assessments will be payable for nine years; however, if there are no significant defaults in payment of the assessments, the last loan payment may be made from any reserve accounts funded by the loan.

The Board will hold a public hearing at 6:00 P.M., or as soon thereafter as the matter can be heard, on September 11, 2023, 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 assessments and their collection on the tax bill. You are invited to attend and participate in the public hearing or to file written objections with the Clerk of Court any time 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 (2) business 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

[Property Owner Name]
Parcel Number [Insert Number]

Assessment Units

Parcel Land Use	[Insert Category-Residential or Commercial]
Subarea	[Insert Subarea]
ERUs	[Insert Amount]
Just Value	[Insert Amount]

Prepayment and Annual Assessments

Prepayment amount:	[Insert Amount]
Number of annual payments:	9, commencing in November 2021
Uncollected assessment amount:	[Insert Amount]
Maximum annual assessment:	[Insert Amount]
Date of first bill:	November 2021
Expected date of last bill:	November 2029

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