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**AMERICAN BEACH WATER AND SEWER DISTRICT**

**WATER AND SEWER EXPANSION PROJECTS  
ANNUAL ASSESSMENT RESOLUTION**

**RESOLUTION NUMBER 2023-155**

**ADOPTED SEPTEMBER 11, 2023**

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**RESOLUTION NO. 2023-155**

A RESOLUTION OF THE AMERICAN BEACH WATER AND SEWER DISTRICT RELATING TO THE CONSTRUCTION AND FUNDING OF THE WATER AND SEWER EXPANSION PROJECTS WITHIN THE DISTRICT; APPROVING THE UPDATED ASSESSMENT ROLL; PROVIDING FOR THE CONTINUED COLLECTION OF ASSESSMENTS TO FUND THE WATER AND SEWER EXPANSION PROJECTS WITHIN THE DISTRICT; PROVIDING FOR COLLECTION OF THE ASSESSMENTS PURSUANT TO THE UNIFORM ASSESSMENT COLLECTION ACT; PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

**WHEREAS**, the Board of County Commissioners of Nassau County, Florida (the "Board"), enacted Ordinance No. 2020-26, to create the American Beach Water and Sewer District pursuant to Section 125.01 and 189.02, Florida Statutes, as a dependent special district to construct, own, operate, lease, and maintain water and sewer systems within its boundaries; and

**WHEREAS**, the Board adopted the Capital Project and Related Service Assessment Ordinance, Ordinance No. 2000-37 (the "Ordinance"), which establishes the procedures for imposition of Assessments by the American Beach Water and Sewer District ("District") as a dependent district of the County 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 the District; and

**WHEREAS**, the Water Expansion Project and Sewer Expansion Project are Local Improvements as contemplated in the Ordinance; and

**WHEREAS**, on July 26, 2021, the District adopted Resolution No. 2021-153 (the "Initial Assessment Resolution"), describing the method of assessing the cost of the Water Expansion Project and the Sewer Expansion Project against the real property that will be specially benefited thereby, and directing the preparation of the preliminary

Assessment Roll, establishing a public hearing and directing the provision of the notices required by the Ordinance; and

**WHEREAS**, on September 13, 2021, the District also adopted Resolution No. 2021-177 (the "Final Assessment Resolution"), confirming the Initial Assessment Resolution with such amendments deemed necessary by the District, imposing the Assessments, providing for collection of the Assessments in twenty (20) annual installments commencing in 2021, and approving the Assessment Roll; and

**WHEREAS**, pursuant to the provision of the Ordinance, the Board is required to adopt an Annual Assessment Resolution for each Fiscal Year to approve the Assessment Roll for such Fiscal Year; and

**WHEREAS**, the updated Assessment Roll has heretofore been made available for inspection by the public, as required by the Ordinance; and

**WHEREAS**, notice of a public hearing has been published as required by the terms of the Ordinance, which provides notice to all interested persons of an opportunity to be heard, the proof of publication being attached hereto as Appendix A. The circumstances described in Section 2.06 of the Ordinance did not require mailing of notices to property owners to reimpose the assessment for the fiscal year beginning October 1, 2023; and

**WHEREAS**, a public hearing has been duly held on September 11, 2023, 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 NASSAU COUNTY BOARD OF COUNTY COMMISSIONERS, SITTING AS THE GOVERNING**

**BODY OF THE AMERICAN BEACH WATER AND SEWER DISTRICT, AS FOLLOWS:**

**SECTION 1. RECITALS.** The above recitals are true and correct and are hereby incorporated herein by reference.

**SECTION 2. AUTHORITY.** This Annual Assessment Resolution is adopted pursuant to the Ordinance; Ordinance No. 2020-26 creating the District; the Initial Assessment Resolution (Resolution No. 2021-153); the Final Assessment Resolution (Resolution No. 2021-177); Chapters 125 and 189, Florida Statutes; and other applicable provisions of law.

**SECTION 3. DEFINITIONS.**

(A) This Resolution is the Annual Assessment Resolution as defined in the Ordinance.

(B) All capitalized terms in this Annual Assessment Resolution shall have the meanings defined in the Ordinance, Initial Assessment Resolution, and the Final Assessment Resolution, unless the context clearly indicates an alternative meaning.

**SECTION 4. APPROVAL OF UPDATED ASSESSMENT ROLL.**

(A) The Assessment Roll, a copy of which was available at the above-mentioned public hearing through electronic media and incorporated herein by reference, is hereby approved for the Fiscal Year commencing on October 1, 2023.

(B) Additionally, the Assessment Roll, as approved, includes those Tax Parcels of Assessed Property within the District that cannot be set forth in that Assessment Roll due to the provisions of Section 119.071(4), Florida Statutes, concerning exempt “home addresses.”

**SECTION 5. REIMPOSITION OF ASSESSMENTS TO FUND THE WATER EXPANSION PROJECT AND SEWER EXPANSION PROJECT.**

(A) The Tax Parcels included in the updated Assessment Roll are hereby found to be specially benefited by the design, construction, and installation of the Water Expansion Project and Sewer Expansion Project in the amount of the annual Assessment set forth in the updated Assessment Roll.

(B) The methodology set forth in Sections 3.03, 3.04, and 3.05 of the Initial Assessment Resolution, as approved in the Final Assessment Resolution, for assigning ERCs and computing the Prepayment Amounts and Assessments is hereby confirmed and found to be a fair and reasonable method of apportioning the Project Cost among the benefited properties.

(C) For the Fiscal Year beginning October 1, 2023, the Project Cost shall continue to be allocated among all Tax Parcels in the Assessment Area based upon each parcel's assignment of ERCs. For the Fiscal Year beginning October 1, 2023, all Tax Parcels in the Assessment Area shall be assessed at the rate of \$124 per ERC for water and \$475 per ERC for wastewater. The maximum annual rate that can, but is not required to be, imposed for future Fiscal Years for the period of time previously established in the Final Assessment Resolution shall continue to be \$234 per ERC for water and \$515 per ERC for sewer.

(D) Annual Assessments have been and shall continue to be levied and imposed on all Tax Parcels within the Assessment Area in the manner described in the Initial Assessment Resolution, as approved in the Final Assessment Resolution, and shall

be collected for a period not to exceed 20 years, commencing with the ad valorem tax bill that was mailed in November 2021.

**SECTION 6. ASSESSMENT LIENS.** Upon adoption of this Annual Assessment Resolution:

(A) The Assessments shall constitute a lien against the assessed property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles, and claims until the ad valorem tax bill for such year is otherwise paid in full pursuant to the Uniform Assessment Collection Act. The lien shall be deemed perfected upon adoption by the Board of this Annual Assessment Resolution and shall attach to the property included on the Assessment Roll as of the prior January 1, the lien date for ad valorem taxes.

(B) As to any Tax Parcel that is acquired by a public entity through condemnation, negotiated sale or otherwise prior to adoption of the next Annual Assessment Resolution, the Prepayment Amount shall constitute a lien against assessed property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles, and claims, until paid. The lien shall be deemed perfected upon adoption by the Board of the Annual Assessment Resolution and shall attach to property included on the Assessment Roll upon adoption of the Annual Assessment Resolution.

**SECTION 7. COLLECTION OF ASSESSMENTS.**

(A) The Assessments shall be collected pursuant to the Uniform Assessment Collection Act.

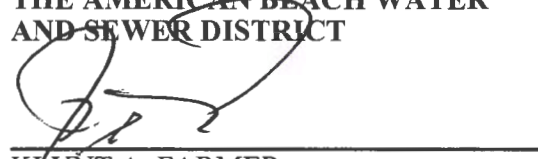
(B) Upon adoption of this Annual Assessment Resolution, the County Manager shall cause the certification and delivery of the Assessment Roll to the Tax Collector by September 15, in the manner prescribed by the Uniform Assessment Collection Act.

(C) The Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix B.

**SECTION 8. EFFECTIVE DATE.** This Resolution shall take effect immediately upon its adoption.

**DULY ADOPTED** this 11th day of September, 2023.

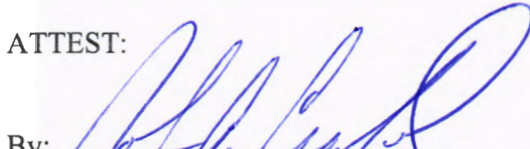
**NASSAU COUNTY BOARD OF  
COUNTY COMMISSIONERS,  
AS THE GOVERNING BOARD OF  
THE AMERICAN BEACH WATER  
AND SEWER DISTRICT**




KLYNT A. FARMER

Its: Chairman

ATTEST:

By:   
John A. Crawford, Ex-Officio Clerk of Court

APPROVED AS TO FORM  
AND LEGAL SUFFICIENCY

By:   
Denise C. May, County Attorney



**APPENDIX A**  
**PROOF OF PUBLICATION**

NEWS-LEADER  
Published Weekly  
P.O. Box 16766 (904) 261-3696  
Fernandina Beach, Nassau County, Florida 32035

STATE OF FLORIDA  
COUNTY OF NASSAU:

Before the undersigned authority personally appeared  
Foy R. Maloy, Jr

Who on oath says that (s)he is the Publisher of the  
Fernandina Beach News-Leader, a weekly newspaper published at  
Fernandina Beach in Nassau County, Florida; that the attached  
copy the advertisement, being a DISPLAY LEGAL NOTICE in the  
matter of

AMERICAN BEACH WSD  
ASSESSMENT

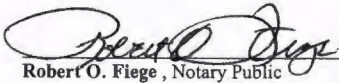
Was published in said newspaper in the issue(s) of

08/18/2023  
LEGAL DISPLAY

Affiant further says that the said 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 preceding the first publication of the attached copy  
of advertisement; and Affiant further says that (s)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.



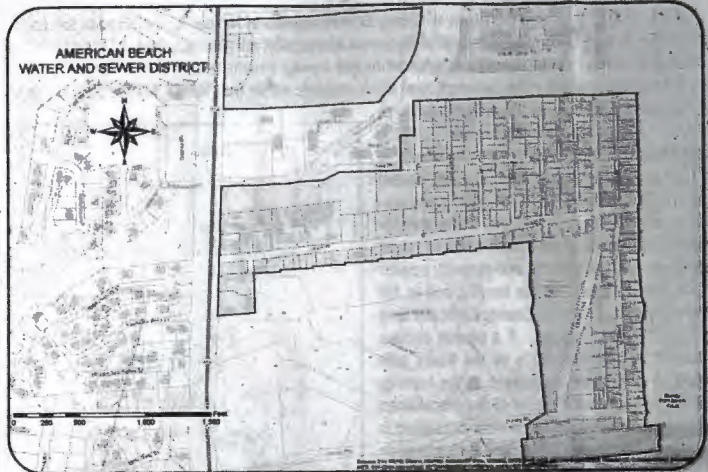
Sworn to and subscribed to before me  
This 18th day of August, A.D. 2023

  
Robert O. Fiege, Notary Public

 Personally Known



## NOTICE OF HEARING TO APPROVE ASSESSMENT ROLL AND PROVIDE FOR COLLECTION OF SPECIAL ASSESSMENTS IN THE AMERICAN BEACH WATER AND SEWER DISTRICT



Notice is hereby given that the Board of County Commissioners of Nassau County, Florida, sitting as the governing board for the American Beach Water and Sewer District (the "District"), a dependent special district to Nassau County, will conduct a public hearing to consider the approval of the annual assessment roll relating to special assessments within the District, as shown above, to fund the provision of the Water and Sewer Expansion Project, which will provide properties within the District with access to central water and wastewater services.

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 property owners have a right to appear at the hearing and to file written objections with the District any time prior to the public hearing. If a person wishes to appeal any decision made by the District 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 County Manager's office at (904) 530-6010, at least two (2) business days prior to the date of the hearing.

The Assessment for each tax parcel is based on the number of equivalent residential connections ("ERCs") attributed to such parcel based upon the property's expected potable water demand and wastewater generation as compared to the expected, average service demand of single family residential property of 350 gallons per day for potable water and 200 gallons per day for wastewater. The proposed assessment rate for the fiscal year beginning October 1, 2023, is \$124 per ERC for water and \$475 per ERC for wastewater. A more specific description is set forth in the Initial Assessment Resolution (Resolution No. 2021-153) and the Final Assessment Resolution (Resolution No. 2021-177). Copies of the resolutions and the updated assessment roll are available for inspection at the Clerk of the Circuit Court and Comptroller, 76347 Veterans Way, Suite 456, Yulee, Florida.

The assessments will be collected on the ad valorem tax bill, as authorized by Section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. The District will collect the assessments in twenty (20) annual assessments, the first of which was included on the ad valorem tax bill mailed in November 2021.

If you have any questions, please contact the County Manager's Office at (904)530-6010.

AMERICAN BEACH WATER AND SEWER DISTRICT

**APPENDIX B**

**FORM OF CERTIFICATE TO  
NON-AD VALOREM ASSESSMENT ROLL**

**CERTIFICATE  
TO  
NON-AD VALOREM ASSESSMENT ROLL**

I HEREBY CERTIFY that, I am the Chairman of the Board of County Commissioners, which sits as the governing board of the American Beach Water and Sewer District (the "District"); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for the American Beach Water and Sewer District Water Expansion Project and Sewer Expansion Project (the "Non-Ad Valorem Assessment Roll") for the District is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Nassau County Tax Collector by September 15, 2023.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Nassau County Tax Collector and made part of the above-described Non-Ad Valorem Assessment Roll this 11th day of September, 2023.

**AMERICAN BEACH WATER  
AND SEWER DISTRICT**

By:   
Chairman

**[to be delivered to Tax Collector prior to September 15]**

American Beach Water and Sewer District FY 23-24 Assessment Roll

Roll Type	Account Number	Tax Yr	District TC Code	Type	District Tax	Units
RE	00-00-30-010C-0001-0020	2023	BWS	A	599	1
RE	00-00-30-010A-0004-0260	2023	BWS	A	599	1
RE	00-00-30-010D-0005-0030	2023	BWS	A	599	1
RE	00-00-30-010A-0006-0440	2023	BWS	A	599	1
RE	00-00-30-010B-0016-0100	2023	BWS	A	599	1
RE	00-00-30-010A-0003-0210	2023	BWS	A	599	1
RE	00-00-30-010A-0001-0070	2023	BWS	A	599	1
RE	00-00-30-010A-0001-0080	2023	BWS	A	599	1
RE	00-00-30-010C-0001-0060	2023	BWS	A	1797	1
RE	00-00-30-010A-0010-0760	2023	BWS	A	599	1
RE	00-00-30-010B-0015-0090	2023	BWS	A	599	1
RE	00-00-30-010A-0007-0520	2023	BWS	A	599	1
RE	00-00-30-010A-0010-0820	2023	BWS	A	599	1
RE	00-00-30-010B-0014-0030	2023	BWS	A	599	1
RE	00-00-30-010B-0016-0070	2023	BWS	A	599	1
RE	00-00-30-010D-0008-0040	2023	BWS	A	599	1
RE	00-00-30-010B-0012-0070	2023	BWS	A	599	1
RE	00-00-30-010B-0017-0150	2023	BWS	A	599	1
RE	00-00-30-010A-0009-0670	2023	BWS	A	599	1
RE	00-00-30-010B-0017-0070	2023	BWS	A	599	1
RE	00-00-30-010C-0001-0200	2023	BWS	A	1198	1
RE	00-00-30-010A-0009-0700	2023	BWS	A	599	1
RE	00-00-30-010B-0017-0160	2023	BWS	A	599	1
RE	00-00-30-010A-0007-0500	2023	BWS	A	599	1
RE	00-00-30-010D-0008-0010	2023	BWS	A	599	1
RE	00-00-30-010D-0008-0020	2023	BWS	A	1198	1
RE	00-00-30-010D-0006-0010	2023	BWS	A	599	1
RE	00-00-30-0820-0012-0020	2023	BWS	A	599	1
RE	00-00-30-0820-0012-0030	2023	BWS	A	599	1
RE	00-00-30-010C-0002-0160	2023	BWS	A	599	1
RE	00-00-30-010C-0002-0170	2023	BWS	A	599	1
RE	00-00-30-010B-0011-0080	2023	BWS	A	599	1
RE	00-00-30-010D-0006-0020	2023	BWS	A	599	1
RE	00-00-30-010A-0010-0790	2023	BWS	A	599	1
RE	00-00-30-010B-0017-0170	2023	BWS	A	599	1
RE	00-00-30-010B-0015-0070	2023	BWS	A	599	1
RE	00-00-30-010D-0010-0030	2023	BWS	A	1198	1
RE	00-00-30-010B-0016-0060	2023	BWS	A	599	1
RE	00-00-30-010A-0010-0800	2023	BWS	A	599	1
RE	00-00-30-010D-0006-0030	2023	BWS	A	599	1
RE	00-00-30-010B-0014-0010	2023	BWS	A	599	1
RE	00-00-30-010B-0018-0010	2023	BWS	A	599	1
RE	00-00-30-010B-0018-0020	2023	BWS	A	599	1
RE	00-00-30-010D-0005-0010	2023	BWS	A	1198	1
RE	00-00-30-010A-0007-0550	2023	BWS	A	599	1
RE	00-00-30-010D-0004-0010	2023	BWS	A	599	1
RE	00-00-30-010A-0002-0130	2023	BWS	A	599	1
RE	00-00-30-010B-0013-0050	2023	BWS	A	599	1
RE	00-00-30-010B-0012-0100	2023	BWS	A	599	1
RE	00-00-30-010A-0009-0710	2023	BWS	A	599	1
RE	00-00-30-010B-0012-0080	2023	BWS	A	599	1
RE	00-00-30-010B-0016-0120	2023	BWS	A	599	1
RE	00-00-30-010B-0012-0010	2023	BWS	A	599	1
RE	00-00-30-010B-0017-0090	2023	BWS	A	599	1
RE	00-00-30-010B-0015-0170	2023	BWS	A	599	1
RE	00-00-30-010B-0017-0180	2023	BWS	A	599	1
RE	00-00-30-0437-0001-0000	2023	BWS	A	599	1

American Beach Water and Sewer District FY 23-24 Assessment Roll

Roll Type	Account Number	Tax Yr	District TC Code	Type	District Tax	Units
RE	00-00-30-010B-0018-0160	2023	BWS	A	599	1
RE	00-00-30-010B-0014-0050	2023	BWS	A	599	1
RE	00-00-30-0820-0012-0050	2023	BWS	A	599	1
RE	00-00-30-010B-0013-0110	2023	BWS	A	599	1
RE	00-00-30-010B-0016-0110	2023	BWS	A	599	1
RE	00-00-30-010A-0005-0390	2023	BWS	A	599	1
RE	00-00-30-010A-0007-0530	2023	BWS	A	599	1
RE	00-00-30-010B-0013-0011	2023	BWS	A	1198	1
RE	00-00-30-010B-0012-0020	2023	BWS	A	599	1
RE	00-00-30-010B-0017-0100	2023	BWS	A	1198	1
RE	00-00-30-010B-0017-0120	2023	BWS	A	599	1
RE	00-00-30-010B-0016-0160	2023	BWS	A	599	1
RE	00-00-30-010C-0002-0100	2023	BWS	A	599	1
RE	00-00-30-010C-0001-0230	2023	BWS	A	599	1
RE	00-00-30-010C-0001-0150	2023	BWS	A	599	1
RE	00-00-30-010B-0018-0150	2023	BWS	A	599	1
RE	00-00-30-010B-0015-0150	2023	BWS	A	599	1
RE	00-00-30-010B-0016-0080	2023	BWS	A	599	1
RE	00-00-30-010B-0016-0180	2023	BWS	A	599	1
RE	00-00-30-010A-0005-0400	2023	BWS	A	599	1
RE	00-00-30-010B-0017-0050	2023	BWS	A	599	1
RE	00-00-30-010B-0018-0100	2023	BWS	A	599	1
RE	00-00-30-010B-0013-0022	2023	BWS	A	599	1
RE	00-00-30-010B-0017-0040	2023	BWS	A	599	1
RE	00-00-30-010B-0018-0120	2023	BWS	A	599	1
RE	00-00-30-010B-0017-0140	2023	BWS	A	599	1
RE	00-00-30-010A-0006-0420	2023	BWS	A	599	1
RE	00-00-30-010B-0011-0100	2023	BWS	A	599	1
RE	00-00-30-010B-0016-0170	2023	BWS	A	599	1
RE	00-00-30-010B-0014-0170	2023	BWS	A	1198	1
RE	00-00-30-010B-0011-0090	2023	BWS	A	599	1
RE	00-00-30-010A-0008-0630	2023	BWS	A	599	1
RE	00-00-30-010B-0018-0050	2023	BWS	A	1198	1
RE	00-00-30-010A-0006-0430	2023	BWS	A	599	1
RE	00-00-30-010A-0002-0110	2023	BWS	A	599	1
RE	00-00-30-010C-0002-0190	2023	BWS	A	599	1
RE	00-00-30-010C-0001-0170	2023	BWS	A	599	1
RE	00-00-30-010B-0014-0130	2023	BWS	A	599	1
RE	00-00-30-010B-0014-0140	2023	BWS	A	599	1
RE	00-00-30-010A-0001-0090	2023	BWS	A	599	1
RE	00-00-30-010B-0013-0140	2023	BWS	A	599	1
RE	00-00-30-010B-0013-0120	2023	BWS	A	599	1
RE	00-00-30-010A-0008-0650	2023	BWS	A	599	1
RE	00-00-30-010A-0008-0590	2023	BWS	A	599	1
RE	00-00-30-010A-0008-0640	2023	BWS	A	599	1
RE	00-00-30-010B-0014-0040	2023	BWS	A	599	1
RE	00-00-30-010B-0015-0100	2023	BWS	A	599	1
RE	00-00-30-010A-0003-0180	2023	BWS	A	2396	1
RE	00-00-30-010A-0003-0181	2023	BWS	A	599	1
RE	00-00-30-010C-0001-0050	2023	BWS	A	599	1
RE	00-00-30-010B-0012-0110	2023	BWS	A	599	1
RE	00-00-30-010B-0014-0120	2023	BWS	A	599	1
RE	00-00-30-010A-0009-0680	2023	BWS	A	599	1
RE	00-00-30-010A-0002-0140	2023	BWS	A	599	1
RE	00-00-30-010C-0001-0140	2023	BWS	A	599	1
RE	00-00-30-010B-0011-0040	2023	BWS	A	599	1
RE	00-00-30-010B-0011-0010	2023	BWS	A	599	1

American Beach Water and Sewer District FY 23-24 Assessment Roll

Roll Type	Account Number	Tax Yr	District TC Code	Type	District Tax	Units
RE	00-00-30-010C-0001-0030	2023	BWS	A	599	1
RE	00-00-30-010C-0002-0040	2023	BWS	A	599	1
RE	00-00-30-010C-0002-0050	2023	BWS	A	599	1
RE	00-00-30-010C-0002-0060	2023	BWS	A	599	1
RE	18-2N-28-0000-0001-0000	2023	BWS	A	599	1
RE	00-00-30-010A-0010-0750	2023	BWS	A	599	1
RE	00-00-30-010A-0005-0360	2023	BWS	A	599	1
RE	00-00-30-010C-0002-0120	2023	BWS	A	599	1
RE	00-00-30-010C-0001-0160	2023	BWS	A	599	1
RE	00-00-30-010B-0012-0030	2023	BWS	A	1198	1
RE	00-00-30-0437-0004-0000	2023	BWS	A	475	1
RE	00-00-30-010B-0015-0130	2023	BWS	A	599	1
RE	00-00-30-010D-0010-0010	2023	BWS	A	1198	1
RE	00-00-30-010C-0002-0070	2023	BWS	A	599	1
RE	00-00-30-010C-0002-0080	2023	BWS	A	599	1
RE	00-00-30-010A-0004-0280	2023	BWS	A	599	1
RE	00-00-30-010B-0014-0070	2023	BWS	A	599	1
RE	00-00-30-010B-0014-0060	2023	BWS	A	599	1
RE	00-00-30-010C-0001-0090	2023	BWS	A	599	1
RE	00-00-30-010B-0012-0140	2023	BWS	A	599	1
RE	00-00-30-010B-0013-0150	2023	BWS	A	599	1
RE	00-00-30-010B-0018-0090	2023	BWS	A	599	1
RE	00-00-30-010A-0004-0240	2023	BWS	A	599	1
RE	00-00-30-010B-0016-0040	2023	BWS	A	599	1
RE	00-00-30-010B-0011-0050	2023	BWS	A	599	1
RE	00-00-30-010B-0011-0060	2023	BWS	A	599	1
RE	00-00-30-010B-0016-0150	2023	BWS	A	599	1
RE	00-00-30-010B-0012-0050	2023	BWS	A	599	1
RE	00-00-30-010B-0016-0090	2023	BWS	A	599	1
RE	00-00-30-010C-0002-0180	2023	BWS	A	599	1
RE	00-00-30-010A-0001-0010	2023	BWS	A	599	1
RE	00-00-30-010A-0001-0020	2023	BWS	A	599	1
RE	00-00-30-010A-0001-0050	2023	BWS	A	599	1
RE	00-00-30-010A-0004-0270	2023	BWS	A	599	1
RE	00-00-30-010A-0004-0290	2023	BWS	A	599	1
RE	00-00-30-010A-0004-0300	2023	BWS	A	599	1
RE	00-00-30-010A-0004-0310	2023	BWS	A	599	1
RE	00-00-30-010B-0018-0140	2023	BWS	A	599	1
RE	00-00-30-010A-0007-0540	2023	BWS	A	599	1
RE	00-00-30-010A-0005-0350	2023	BWS	A	599	1
RE	00-00-30-010A-0009-0720	2023	BWS	A	599	1
RE	00-00-30-010A-0007-0510	2023	BWS	A	599	1
RE	00-00-30-010D-0007-0010	2023	BWS	A	1198	1
RE	00-00-30-010C-0002-0130	2023	BWS	A	599	1
RE	00-00-30-0820-0012-0060	2023	BWS	A	599	1
RE	00-00-30-010B-0011-0070	2023	BWS	A	599	1
RE	00-00-30-010B-0017-0080	2023	BWS	A	599	1
RE	00-00-30-010A-0003-0200	2023	BWS	A	599	1
RE	20-2N-28-0000-0002-0000	2023	BWS	A	599	1
RE	18-2N-28-0000-0002-0000	2023	BWS	A	599	1
RE	00-00-30-010B-0016-0140	2023	BWS	A	599	1
RE	00-00-30-010B-0018-0070	2023	BWS	A	599	1
RE	00-00-30-010C-0001-0220	2023	BWS	A	599	1
RE	00-00-30-010B-0011-0130	2023	BWS	A	599	1
RE	00-00-30-010B-0011-0110	2023	BWS	A	599	1
RE	00-00-30-010B-0017-0010	2023	BWS	A	599	1
RE	00-00-30-010A-0001-0060	2023	BWS	A	599	1

American Beach Water and Sewer District FY 23-24 Assessment Roll

Roll Type	Account Number	Tax Yr	District TC Code	Type	District Tax	Units
RE	00-00-30-010B-0015-0110	2023	BWS	A	599	1
RE	00-00-30-010B-0014-0110	2023	BWS	A	599	1
RE	00-00-30-010C-0002-0090	2023	BWS	A	599	1
RE	00-00-30-010B-0016-0010	2023	BWS	A	1797	1
RE	00-00-30-010D-0005-0040	2023	BWS	A	599	1
RE	00-00-30-010B-0013-0060	2023	BWS	A	599	1
RE	00-00-30-010A-0006-0480	2023	BWS	A	599	1
RE	00-00-30-010A-0009-0730	2023	BWS	A	599	1
RE	00-00-30-010B-0017-0060	2023	BWS	A	599	1
RE	00-00-30-010B-0013-0070	2023	BWS	A	599	1
RE	00-00-30-010D-0002-0010	2023	BWS	A	599	1
RE	00-00-30-010A-0008-0600	2023	BWS	A	599	1
RE	00-00-30-010B-0012-0060	2023	BWS	A	599	1
RE	00-00-30-010C-0001-0010	2023	BWS	A	599	1
RE	00-00-30-010B-0015-0030	2023	BWS	A	1198	1
RE	00-00-30-010B-0013-0180	2023	BWS	A	1198	1
RE	00-00-30-010C-0001-0180	2023	BWS	A	1797	1
RE	00-00-30-010C-0002-0010	2023	BWS	A	599	1
RE	00-00-30-010C-0002-0020	2023	BWS	A	599	1
RE	00-00-30-010C-0002-0030	2023	BWS	A	599	1
RE	00-00-30-010C-0002-0110	2023	BWS	A	6265.54	1
RE	00-00-30-010C-0002-0200	2023	BWS	A	475	1
RE	00-00-30-010C-0002-0210	2023	BWS	A	475	1
RE	00-00-30-010A-0002-0120	2023	BWS	A	599	1
RE	00-00-30-010A-0003-0220	2023	BWS	A	599	1
RE	00-00-30-010A-0004-0250	2023	BWS	A	599	1
RE	00-00-30-010A-0008-0570	2023	BWS	A	599	1
RE	00-00-30-010A-0009-0660	2023	BWS	A	599	1
RE	00-00-30-010A-0010-0810	2023	BWS	A	599	1
RE	00-00-30-010B-0012-0130	2023	BWS	A	599	1
RE	00-00-30-010B-0012-0150	2023	BWS	A	4792	1
RE	00-00-30-010B-0012-0160	2023	BWS	A	599	1
RE	00-00-30-010B-0013-0080	2023	BWS	A	1198	1
RE	00-00-30-010B-0015-0060	2023	BWS	A	599	1
RE	00-00-30-010A-0003-0182	2023	BWS	A	599	1
RE	00-00-30-010D-0007-0040	2023	BWS	A	599	1
RE	00-00-30-010C-0001-0260	2023	BWS	A	475	1
RE	00-00-30-010C-0001-0290	2023	BWS	A	599	1
RE	00-00-30-010C-0003-0010	2023	BWS	A	475	1
RE	00-00-30-010C-0001-0270	2023	BWS	A	475	1
RE	00-00-30-010C-0001-0280	2023	BWS	A	599	1



Heather Nazworth

2023-155

**From:** Tracy Bazar <tbazar@nassautaxes.com>  
**Sent:** Monday, September 18, 2023 1:23 PM  
**To:** Heather Nazworth  
**Cc:** Marshall Eyerman ; Amy Bell ; Katie Brock  
**Subject:** \*EXTERNAL\*: RE: Resolutions for Assessments/Rate

This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Good Afternoon,

I am confirming receipt of the 4 Resolutions and Certificates to Roll for the non-ad valorem assessments.

I do not submit copies to DOR. In December, I submit a recapitulation of the non-ad valorem assessment roll to DOR, but not the Resolutions or Certificates.

Thank You,

*Tracy Bazar, CFCA*  
Director of Property Taxes  
Representing John M. Drew, CFC  
Nassau County Tax Collector's Office  
86130 License Road, Suite 4  
Fernandina Beach, FL 32034  
Office: (904) 491-7430  
Fax: (904) 432-0222  
Email: [tbazar@nassautaxes.com](mailto:tbazar@nassautaxes.com)  
<http://www.nassautaxes.com>

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**From:** Heather Nazworth <hnazworth@nassauclerk.com>  
**Sent:** Thursday, September 14, 2023 11:06 AM  
**To:** Tracy Bazar <tbazar@nassautaxes.com>  
**Cc:** Marshall Eyerman <meyerman@nassaucountyfl.com>; Amy Bell <abell@nassaucountyfl.com>; Katie Brock <kbrock@nassaucountyfl.com>  
**Subject:** Resolutions for Assessments/Rate

Tracy, attached are the Resolutions for the Annual Assessments/Rates. Please confirm you have received these for our records. Also, will you be forwarding these to the Department of Revenue and Property Tax Oversight? If you have any questions, please contact me.

Heather Nazworth  
Chief Deputy Clerk Services/BOCC/VAB

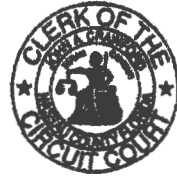
Nassau County Clerk of the Circuit Court/Comptroller  
76347 Veterans Way, Ste. 456  
Yulee, FL 32097

Direct (904)548-4666  
Toll Free (800) 958-3496  
Fax (904) 548-4508  
Email: [hnazworth@nassauclerk.com](mailto:hnazworth@nassauclerk.com)  
Website: [www.nassauclerk.com](http://www.nassauclerk.com)

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**JOHN A. CRAWFORD**  
**Clerk of the Circuit Court / Comptroller**  
**Ex-Officio Clerk to the Board of County Commissioners**  
**Nassau County**



September 18, 2023

Property Tax Oversight  
Post Office Box 3000  
Tallahassee, FL 32315-3000

RE: Resolution 2023-155, 2023-156, 2023-157, and 2023-158

Dear Gentlemen:

During a regular session of the Nassau County Board of County Commissioners held September 11, 2023 the Board approved and authorized the Chairman to sign the referenced Resolution. I have enclosed a certified copy of the Resolution for your records.

Thank you for your assistance in this matter. If I can be of any service to you, please do not hesitate to let me know.

Sincerely,

John A. Crawford  
Ex-Officio Clerk

/hmn  
Enclosure

By: Heather Dk  
DK



**JOHN A. CRAWFORD**  
**Clerk of the Circuit Court / Comptroller**  
**Ex-Officio Clerk to the Board of County Commissioners**  
**Nassau County**



September 18, 2023

Jim Evers  
General Tax Administration  
Florida Department of Revenue  
5050 W. Tennessee Street, D1  
Tallahassee, FL 32399-0100

RE: Resolutions 2023-155, 2023-156, 2023-157, and 2023-158

Dear Mr. Evers:

During a regular session of the Nassau County Board of County Commissioners held September 11, 2023 the Board approved and authorized the Chairman to sign the referenced Resolution. I have enclosed a certified copy of the Resolution for your records.

Thank you for your assistance in this matter. If I can be of any service to you, please do not hesitate to let me know.

Sincerely,

*John A. Crawford*  
John A. Crawford  
Ex-Officio Clerk

*By: [Signature]*  
OIC

/hmn  
Enclosure