

DRAFT 6/27/24

NASSAU COUNTY, FLORIDA

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

ADOPTED JULY 8, 2024

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RESOLUTION NO. 2024- 112

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF NASSAU COUNTY, FLORIDA, RELATING TO THE SOUTH AMELIA ISLAND SHORE STABILIZATION MAINTENANCE ASSESSMENT AREA; ESTABLISHING THE ESTIMATED MAINTENANCE COST FOR THE BEACH RENOURISHMENT LOCAL IMPROVEMENTS WITHIN THE MSBU AND SUBAREAS THEREIN; CONFIRMING THE METHOD OF ASSESSING THE MAINTENANCE COST AGAINST THE PROPERTIES THAT WILL BE BENEFITTED THEREBY; DIRECTING THE ASSESSMENT COORDINATOR TO PREPARE AN UPDATED MAINTENANCE ASSESSMENT ROLL; ESTABLISHING A PUBLIC HEARING TO CONSIDER REIMPOSITION OF THE MAINTENANCE ASSESSMENTS AND THE COLLECTION OF THE ASSESSMENTS PURSUANT TO THE UNIFORM COLLECTION ACT; DIRECTING THE PROVISION OF NOTICE; PROVIDING SEVERABILITY AND 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. 2020-121), the Amended and Restated Final Assessment Resolution (Resolution No. 2020-151), 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 the Maintenance Assessment Roll and directing the reimposition of Maintenance Assessments within the South Amelia Island

Shore Stabilization Beach Renourishment Maintenance Assessment Area, including all Subareas, for the Fiscal Year beginning October 1, 2024.

(B) All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the MSBU Ordinances, 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 determination:

In accordance with Section 125.01(1)(r), Florida Statutes, the County is required to exempt Tax Parcels that are classified as agricultural lands pursuant to Section 193.461, Florida Statutes, from the Maintenance Assessments, except for residential structures and their curtilage. Accordingly, it is fair and reasonable not to impose Maintenance Assessments upon a Tax Parcel within the Maintenance Assessment Area

that is classified as agricultural lands pursuant to Section 193.461, Florida Statutes, unless such Tax Parcel contains a residential structure and associated curtilage.

SECTION 5. PUBLIC HEARING. There is hereby established a public hearing to be held by the Board at 5:00 p.m., or as soon thereafter as the matter can be heard, on September 9, 2024, in the Nassau County Commission Chambers, at the Nassau County Government Complex located at 96135 Nassau Place, Yulee, Florida, to consider approval of the Maintenance Assessment Roll and collection of the Assessments pursuant to the Uniform Assessment Collection Act.

SECTION 6. NOTICE BY PUBLICATION. Upon completion of the updated Maintenance 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 19, 2024.

SECTION 7. NOTICE BY MAIL.

(A) If required by Section 2.08 of the Assessment Ordinance, upon completion of the updated Maintenance 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 19, 2024.

(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. MAINTENANCE COST.

(A) The estimated Maintenance Cost for the Beach Renourishment Local Improvements is \$187,168.00 for the Fiscal Year beginning on October 1, 2024.

(B) The Maintenance Cost will be funded through the imposition of Maintenance Assessments against the properties within the Maintenance Assessment Area.

SECTION 9. ANNUAL ASSESSMENTS TO FUND MAINTENANCE OF THE BEACH RENOURISHMENT LOCAL IMPROVEMENTS.

(A) The Tax Parcels located within the Maintenance Assessment Area and described in the updated Maintenance Assessment Roll are hereby found to be specially benefited by the provision of Maintenance for the Beach Renourishment Local Improvements in the amount of the annual Maintenance Assessment set forth in the Maintenance Assessment Roll.

(B) The annual Maintenance Assessments shall be computed for each Tax Parcel located in the Maintenance Assessment Area in the manner set forth in Section 4.03 of the Amended and Restated Initial Assessment Resolution, which is hereby affirmed and incorporated herein by reference.

(C) When imposed the Maintenance Assessments for each Fiscal Year shall constitute a lien upon the Tax Parcels located in the Maintenance Assessment Area, 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 10. UPDATED MAINTENANCE ASSESSMENT ROLL.

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

(B) The updated Maintenance 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 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.

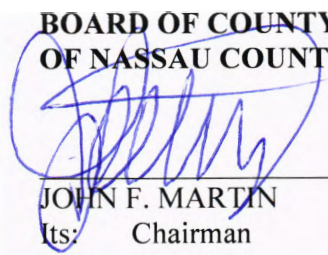
SECTION 11. METHOD OF COLLECTION. The Maintenance Assessments shall be collected pursuant to the Uniform Assessment Collection Act.

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

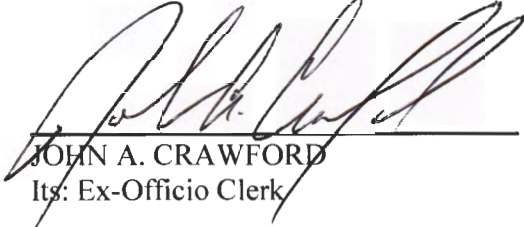
DULY ADOPTED this 8th day of July, 2024.

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



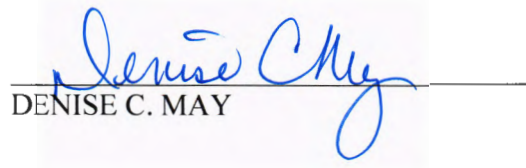
JOHN F. MARTIN
Its: Chairman

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 19, 2024

[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 the continued 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. The hearing will be held at 5:00 P.M., or as soon thereafter as the matter can be heard, on September 9, 2024, 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) 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 annual Maintenance Cost will be allocated to all Tax Parcels within the Maintenance 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

Maintenance Assessment Area. The remaining 40% of the total annual Maintenance 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.

A more specific description of the Maintenance Cost and the method of computing the assessment for each parcel of real property are set forth in the Amended and Restated Initial Assessment Resolution, the Amended and Restated Final Assessment Resolution, and the Preliminary Rate Resolution. Copies of the MSBU Ordinance (Article IV, Chapter 5 of the Nassau County Code of Ordinances), the Master Capital Project and Service Assessment Ordinance, the Amended and Restated Initial Assessment Resolution, the Amended and Restated Final Assessment Resolution, and the updated 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 to be mailed in November 2024, 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. Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Board of County Commissioner's action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

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 19, 2024

[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 amount of improved building square footage on the property or that could be located on the property (expressed as ERUs), the proportional just value of property attributable to such parcel of real property and the proximity to the beach. Specifically, 60% of the total annual Maintenance Cost will be allocated to all Tax Parcels within the Maintenance 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 Maintenance Assessment Area. The remaining 40% of the total annual Maintenance 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 on the number of ERUs assigned and in part on the proportional just value assigned.

A more specific description of the Maintenance Cost and the method of computing the maintenance assessment for each parcel of real property are set forth in the Amended and

Restated Initial Assessment Resolution, the Amended and Restated Final Assessment Resolution, and the Preliminary Rate Resolution. Copies of the Master Capital Project and Service Assessment Ordinance, the Amended and Restated Initial Assessment Resolution, the Amended and Restated Final Assessment Resolution, and the preliminary Maintenance 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 Board intends to collect the maintenance assessments annually on your ad valorem tax bill 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 maintenance assessment revenue to be collected in the Maintenance Assessment Area is estimated to be \$187,168.00 for the Fiscal Year commencing on October 1, 2024.

The Board will hold a public hearing at 5:00 P.M., or as soon thereafter as the matter can be heard, on September 9, 2024, 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 the maintenance assessments in the Maintenance Assessment Area 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 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. Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Board of County Commissioner's action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented. 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
Maintenance Assessment Area**

[Property Owner Name]
Parcel Number [Insert Number]

ASSESSMENT UNITS

Parcel Land Use [Insert Category-Residential, Commercial, or Vacant]

Subarea Location [Insert Subarea]

Just Value [Insert Amount]

ERUs [Insert Number]

ANNUAL ASSESSMENTS

The total annual Maintenance Assessment for the above parcel for Fiscal Year 2024-2025
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. * * * * ***