
NASSAU COUNTY, FLORIDA

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

ADOPTED AUGUST 13, 2008

RESOLUTION NO. 2008- 139

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF NASSAU COUNTY, FLORIDA, RELATING TO THE SOUTH AMELIA ISLAND SHORE STABILIZATION MUNICIPAL SERVICE BENEFIT UNIT; 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; DIRECTING THE ASSESSMENT COORDINATOR TO PREPARE AN UPDATED MAINTENANCE ASSESSMENT ROLL; 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.

WHEREAS, the Board of County Commissioners of Nassau County, Florida (the "Board"), created the SAISSA 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;

WHEREAS, the Board has enacted Ordinance No. 2000-37 which authorizes the creation of Assessment Areas and the imposition of Assessments within such areas to fund the costs of constructing, operating and maintaining Local Improvements, such as the SAISSA Beach Renourishment Local Improvements;

WHEREAS, on August 13, 2007, the Board adopted Resolution No. 2007-148, as amended and supplemented (the "Initial Assessment Resolution") proposing the creation of the Maintenance Assessment Area and describing the method of assessing the Maintenance Costs for

the Beach Renourishment Local Improvements against the real property that will be specially benefited thereby; and

WHEREAS, the imposition of an annual Maintenance Assessment for beach renourishment services, facilities or programs for each Fiscal Year is an equitable and efficient method of allocating and apportioning the Maintenance Costs for the Beach Renourishment Local Improvements among Tax Parcels in the Maintenance Assessment Area; and

WHEREAS, the Board desires to reimpose an annual Maintenance Assessment to fund beach renourishment services, facilities, and programs within the Maintenance Assessment Area using the tax bill collection method for the Fiscal Year beginning on October 1, 2008.

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

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the provisions of Ordinance No. 2000-37 (the "Ordinance"), the Initial Assessment Resolution (Resolution No. 2007-148), the Final Assessment Resolution (Resolution No. 2007-165), sections 125.01 and 125.66, Florida Statutes, and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS. This resolution constitutes the Preliminary Assessment Resolution which initiates the annual process for updating the Assessment Roll and directs the reimposition of Maintenance Assessments for the Fiscal Year beginning October 1, 2008. All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance, the Initial Assessment Resolution and the Final Assessment Resolution.

SECTION 3. PROVISION AND FUNDING OF MAINTENANCE SERVICES.

(A) Upon the imposition of Maintenance Assessments for Beach Renourishment Local Improvements within the Maintenance Assessment Area, the required Maintenance of the Beach Renourishment Local Improvements shall be provided within the Maintenance Assessment Area.

(B) It is hereby ascertained, determined, and declared that each parcel of Assessable Property located within the Maintenance Assessment Area will be benefited by the Maintenance of the Beach Renourishment Local Improvements in an amount not less than the Maintenance Assessment imposed against such parcel, computed in the manner set forth in this Preliminary Assessment Resolution.

SECTION 4. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT. The legislative determinations of special benefit and fair apportionment embodied in the Ordinance, the Initial Assessment Resolution and the Final Assessment Resolution are affirmed and incorporated herein by reference.

SECTION 5. ESTABLISHMENT OF ANNUAL MAINTENANCE COSTS AND ASSESSMENT ROLL.

(A) For the Fiscal Year beginning October 1, 2008, for which Maintenance Assessments are reimposed, the Maintenance Cost shall be allocated among all parcels of Assessable Property, based upon each parcel's property use, proximity to the beach, and property value pursuant to the methodology established in Section 4.03 of the Initial Assessment Resolution. The Maintenance Cost for Fiscal Year 2008-09 is estimated to be \$354,945.

(B) The Assessment Coordinator is hereby directed to prepare, or cause to be prepared, an updated Maintenance Assessment Roll for the Fiscal Year beginning October 1,

2008 in the manner provided in the Ordinance. Such updated Maintenance Assessment Roll shall contain the following: (1) a summary description of all property within the Maintenance Assessment Area conforming to the description contained on the Tax Roll, (2) the name of the Owner of record of each parcel as shown on the Tax Roll, and (3) the amount of the Maintenance Assessment for Beach Renourishment Local Improvements. A copy of this Preliminary Assessment Resolution, the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution and the updated Maintenance Assessment Roll is maintained on file in the office of the Assessment Coordinator and open to public inspection. The foregoing shall not be construed to require that the updated Maintenance Assessment Roll be in printed form if the amount of the Maintenance Assessment for each parcel of property can be determined by use of a computer terminal available to the public.

SECTION 6. PUBLIC HEARING. A public hearing will be conducted by the Board at 7:00 P.M., or as soon thereafter as the matter can be heard, on September 8, 2008, in the Nassau County Commission Chambers, at the Nassau County Government Complex located at 96135 Nassau Place, Yulee, Florida, to consider reimposition of the Maintenance Assessments and collection of the Maintenance Assessments pursuant to the Uniform Assessment Collection Act.

SECTION 7. 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 6 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 8. NOTICE BY MAIL. 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 Ordinance, provide first class mailed notice of the public hearing authorized by Section 6 hereof in the event circumstances described in Section 197.3632(4)(a), Florida Statutes so require. Such notice shall be in substantially the form attached hereto as Appendix B.

SECTION 9. METHOD OF COLLECTION. The Maintenance Assessments shall be collected pursuant to the Uniform Assessment Collection Act.

SECTION 10. 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 11. CONFLICTS. All resolutions or parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 12. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

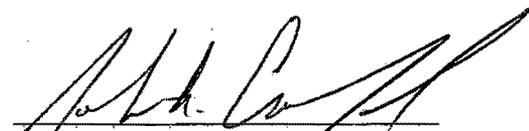
DULY ADOPTED this 13th day of August, 2008.

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



MARIANNE MARSHALL
Its: Chair

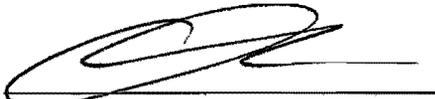
Attest as to Chairman's signature:



JOHN A. CRAWFORD
Its: Ex-Officio Clerk

EAK 8/13/08

APPROVED AS TO FORM BY THE
NASSAU COUNTY ATTORNEY:

A handwritten signature in black ink, consisting of a large, stylized initial 'D' followed by a horizontal line extending to the right.

DAVID A. HALLMAN

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

To Be Published on or before August 18, 2008

[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 for the fiscal year commencing October 1, 2008 and future fiscal years. The hearing will be held at 7:00 P.M., or as soon thereafter as the matter can be heard, on September 8, 2008, 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 seven 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 August 13, 2007 and the Preliminary Assessment Resolution for Fiscal Year 2008-09 adopted by the Board on August 13, 2008. Copies of the Master Capital Project and Service Assessment Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, the Preliminary Assessment Resolution for Fiscal Year 2008-09 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 mailed in November 2008, 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 18, 2008

[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 annual 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 to be mailed in November 2008, 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 August 13, 2007 and the Preliminary Assessment Resolution for Fiscal Year 2008-2009 adopted by the Board on August 13, 2008. Copies of the Master Capital Project and Service Assessment Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, the Preliminary Assessment Resolution for Fiscal Year 2008-2009 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 continue collection of the maintenance assessments annually on your ad valorem tax bill commencing with the tax bill to be mailed in November 2008. 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 \$354,945 for the Fiscal Year commencing on October 1, 2008.

The Board will hold a public hearing at 7:00 P.M., or as soon thereafter as the matter can be heard, on September 8, 2008, 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 seven 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 2008-2009 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 * *