

**RESOLUTION NO. 2020-121**

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF NASSAU COUNTY, FLORIDA, RELATING TO THE SOUTH AMELIA ISLAND SHORE STABILIZATION MUNICIPAL SERVICE BENEFIT UNIT; DESCRIBING THE REAL PROPERTY TO BE LOCATED WITHIN THE MAINTENANCE ASSESSMENT AREA AND SUBAREAS THEREIN; DETERMINING THE ESTIMATED MAINTENANCE COST OF EXISTING BEACH RENOURISHMENT LOCAL IMPROVEMENTS; DETERMINING THAT SUCH REAL PROPERTY WILL DERIVE A SPECIAL BENEFIT FROM THE MAINTENANCE OF SUCH IMPROVEMENTS; ESTABLISHING THE METHOD OF ASSESSING THE MAINTENANCE COST; ESTABLISHING OTHER TERMS AND CONDITIONS OF THE ASSESSMENTS; DIRECTING THE ASSESSMENT COORDINATOR TO PREPARE A TENTATIVE MAINTENANCE ASSESSMENT ROLL BASED UPON THE METHODOLOGY SET FORTH HEREIN; 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.

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

## ARTICLE I

### DEFINITIONS AND CONSTRUCTION

**SECTION 1.01. DEFINITIONS.** As used in this Amended and Restated Initial Assessment Resolution (the "Resolution"), the following terms shall have the following meanings, unless the context hereof otherwise requires. Any capitalized terms not defined herein shall have the meaning ascribed to such terms in the Ordinance.

**"Annual Maintenance Component"** means the amount computed for each Tax Parcel pursuant to Section 4.03(A) hereof.

**"Assessment Coordinator"** means the Clerk, or other person designated by the Board to be responsible for coordinating the Assessments, or such person's designee.

**"Assessments"** means the Maintenance Assessments.

**"Baseline Maintenance Share"** means the portion of the Maintenance Cost allocated to all Tax Parcels within the Maintenance Assessment Area based on the benefits all such properties receive pursuant to the greater use and enjoyment of the beach and shoreline that will result from ongoing maintenance of the Beach Renourishment Local Improvements.

**"Beach Renourishment Local Improvements"** means a Local Improvement, as defined in the Ordinance, consisting of the beach renourishment capital projects completed by the MSBU funded by special assessments imposed at the request of the property owners within the MSBU.

**"Board"** means the Board of County Commissioners of Nassau County, Florida.

**"Clerk"** means the Nassau County Clerk of Courts.

**"Commercial"** means collectively, those Tax Parcels assigned a code description designated as "Commercial" in the Maintenance Assessment Roll.

**"County"** means Nassau County, a political subdivision of the State of Florida.

**"ERU" or "Equivalent Residential Unit"** means the Assessment Unit, as that term is defined in the Ordinance, used in apportioning the Baseline Maintenance Share and a portion of the Neighborhood Maintenance Share, as calculated by determining the average size of a residential dwelling unit within the Maintenance Assessment Area (currently 2,702.4 square feet) and assigned in accordance with Section 3.03 hereof. The assignment of ERUs to each Tax Parcel is based upon the County's best available information, which may differ from information available to the property owner.

**"Fiscal Year"** means the period commencing on October 1 of each year and continuing through the next succeeding September 30, or such other period as may be prescribed by law as the fiscal year for the County.

**"Just Value"** means the Assessment Unit, as that term is defined in the Ordinance, used in apportioning a portion of the Neighborhood Maintenance Share, which is equal to the total just or market value, including land value, building value, and all extra features value, for each Tax Parcel within the Maintenance Assessment Area, as shown on the Tax Roll for Fiscal Year 2020-21 maintained by the Property Appraiser, as it may be updated from time-to-time.

**"Maintenance"** means the operation and maintenance of the Beach Renourishment Local Improvements, including ongoing monitoring and maintenance

required pursuant to any local, state or federal permits, surveying, aerial photography, engineering, remediation, administration and similar services related to the Beach Renourishment Local Improvements as well as sand search, design, and permitting activities for subsequent Beach Renourishment Local Improvements needed to maintain the engineered beach.

**"Maintenance Assessment"** means an annual special assessment imposed against real property located within the Assessment Area to fund the Maintenance Cost of the Beach Renourishment Local Improvements, and related expenses, computed in the manner described in Section 4.03 hereof.

**"Maintenance Assessment Area"** means the SAISSA Beach Renourishment Maintenance Assessment Area described in Article III hereof.

**"Maintenance Assessment Collection Cost"** means the estimated cost to be incurred by the County during any Fiscal Year in connection with the collection of the Maintenance Assessment.

**"Maintenance Assessment Collection Cost Component"** means the amount computed for each Tax Parcel pursuant to Section 4.03(B) hereof.

**"Maintenance Assessment Roll"** means a non-ad valorem assessment roll relating to the Maintenance Cost of the Beach Renourishment Local Improvements and related expenses.

**"Maintenance Assessment Statutory Discount Amount"** means the amount computed for each Tax Parcel pursuant to Section 4.03(C) hereof to fund the Statutory Discount.

**"Maintenance Cost"** means the Operating Cost, as that term is defined in the Ordinance, to fund all or any portion of the expenses that are properly attributable to Maintenance under generally accepted accounting principles, including, without limiting the generality of the foregoing, reimbursement to the County for any funds advanced for Maintenance and interest on any interfund or intrafund loan for such purpose.

**"MSBU"** means the South Amelia Island Shore Stabilization Municipal Service Benefit Unit created pursuant to Ordinance No. 93-14, as amended.

**"Methodology Report"** means the study entitled "South Amelia Island Stabilization Municipal Service Benefit Unit Assessment Methodology Report" by PFM Group Consulting LLC dated April 9, 2020.

**"Neighborhood Maintenance Share"** means the portion of the Maintenance Cost allocated among the Subareas based on the varying level of benefits such properties receive from the Maintenance of the Beach Renourishment Local Improvements, including but not limited to, reduced risk of shoreline retreat, reduced risk of land loss and flooding, reduced need for emergency permits for sea walls and other forms of coastal armoring, stabilized or improved property values, and enhanced access to the beach area.

**"Ordinance"** means Ordinance No. 2000-37, the Capital Project and Related Services Assessment Ordinance, enacted by the County on September 25, 2000.

**"Property Appraiser"** means the Nassau County Property Appraiser.

**"Residential"** means collectively, those Tax Parcels assigned a code description designated as "Residential" in the Maintenance Assessment Roll.

**"Statutory Discount"** means the amount by which Section 129.01(2)(b), Florida Statutes, requires the County to discount reasonably anticipated receipts in connection with preparation of its annual budget.

**"Subarea"** means the subareas of the Assessment Area established pursuant to Section 3.02 hereof.

**"Tax Parcel"** means a parcel of real property to which the Property Appraiser has assigned a distinct ad valorem property tax identification number.

**"Tax Roll"** means the real property ad valorem tax assessment roll maintained by the Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

**"Uniform Assessment Collection Act"** means Sections 197.3632 and 197.3635, Florida Statutes, or any successor statutes authorizing the collection of non-ad valorem Assessments on the same bill as ad valorem taxes, and any applicable regulations promulgated thereunder.

**"Vacant"** means collectively, those Tax Parcels assigned a code description designated as "Vacant" in the Maintenance Assessment Roll.

**SECTION 1.02. 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 1.03. FINDINGS.** Based upon the information and conclusions in the Methodology Report, which is hereby incorporated herein by reference, it is hereby ascertained, determined and declared that:

(A) Article VIII, Section 1 of the Florida Constitution, and Sections 125.01 and 125.66, Florida Statutes, grant to a board of county commissioners all powers of local self-government to perform county functions and to render services for county purposes in a manner not inconsistent with general law, or with special law approved by vote of the electors, and such power may be exercised by the enactment of county ordinances.

(B) The Board has enacted the Ordinance to provide for the creation of Assessment Areas, as defined in the Ordinance, and authorize the imposition of Assessments to fund (1) the construction of Local Improvements to benefit the property located therein, and (2) the cost of operating and maintaining such Local Improvements.

(C) The Board has created the 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.

(D) Special assessments were imposed by the County at the request of the property owners within the MSBU pursuant to Resolution No. 94-32, Resolution No. 2002-058, and Resolution No. 2011-46 to finance Beach Renourishment Local Improvements within the MSBU.

(E) The permits issued in connection with the Beach Renourishment Local Improvements mandate certain requirements for continuing Maintenance of the Beach Renourishment Local Improvements.



(F) Such ongoing Maintenance is associated with the Beach Renourishment Local Improvements, therefore these maintenance services provide a special benefit to properties within the MSBU and the costs of such services are eligible for funding through the imposition of Maintenance Assessments within the MSBU.

(G) The Board previously created the Maintenance Assessment Area as an Assessment Area under the Ordinance to fund the Maintenance Cost of the Beach Renourishment Local Improvements. The Beach Renourishment Local Improvements constitute a Local Improvement as defined in the Ordinance and the Maintenance Cost constitutes the Operating Cost of a Related Service, as defined in the Ordinance.

(H) Without the Beach Renourishment Local Improvements and ongoing Maintenance, the beach area within the MSBU will experience continued erosion, threatening damage and loss to upland property, reducing or eliminating the use of the beach by upland property owners and their invitees, negatively impacting property values, and forcing property owners to resort to expensive self-help methods, which can accelerate the pace of erosion and result in the loss of beach area available for recreation. The occurrence of a major storm event could further accelerate the pace of erosion and shoreline loss within the MSBU.

(I) Each Tax Parcel will benefit in varying degrees from the Beach Renourishment Local Improvements and the Maintenance thereof. Accordingly a combination of factors including land use and building area of existing or allowable improvements, just value of property, and location are considered in the apportionment of the Maintenance Cost within the Maintenance Assessment Area as provided in Section



4.03 herein.

(J) The Beach Renourishment Local Improvements and the Maintenance thereof provide a special benefit to all property located within the Maintenance Assessment Area and will possess a logical relationship to the use and enjoyment of property by: (1) protecting the natural environment associated with the beach; (2) enhancing storm damage protection benefits for all properties and critical infrastructure serving those properties, including those not directly adjacent to the beach; (3) protecting and enhancing the market value, rental value, development potential, and overall marketability of properties within the Maintenance Assessment Area; and (4) enhancing the use and enjoyment of such properties. Prior to the construction of the Beach Renourishment Local Improvements the beach area experienced extensive erosion and was in danger of further damage. The Beach Renourishment Local Improvements have provided property owners within the MSBU with a greatly expanded beach area for their use and enjoyment. The presence of the beach also serves as a primary motivator for people to live in the MSBU or to visit Commercial properties in the MSBU. Because these benefits will be enjoyed by all properties within the Maintenance Assessment Area, it is fair and reasonable to allocate a portion of the Maintenance Cost to all Tax Parcels within the Maintenance Assessment Area.

(K) In addition to the special benefits the Beach Renourishment Local Improvements and Maintenance thereof delivers to all Tax Parcels within the Maintenance Assessment Area, as described above, those Tax Parcels with closer proximity to the shoreline receive a greater level of benefit from the Beach

Renourishment Local Improvements and Maintenance thereof associated with (1) reduced risk of shoreline retreat; (2) reduced risk of land loss; (3) reduced need for emergency permits for sea walls and other forms of coastal armoring; (4) stabilized or improved property values, and (5) improved access to the beach area due to the closer proximity of these properties to the beach. Because these benefits are greater for Tax Parcels in the Oceanfront Subarea and to a lesser degree to Tax Parcels in the East Subarea and West Subarea, it is fair and reasonable to allocate a greater portion of the Maintenance Cost to Tax Parcels within the Oceanfront Subarea.

(L) In apportioning the Maintenance Cost between all Tax Parcels within the Maintenance Assessment Area and those to be allocated in varying amounts based on proximity to the shoreline, it is fair and reasonable to weigh the various benefits provided by the Maintenance of the Beach Renourishment Local Improvements. The most significant benefits attributable to the Maintenance of the Beach Renourishment Local Improvements are derived from the expanded recreational use of the beach area, which benefits are shared by all Tax Parcels within the Maintenance Assessment Area. The existence of a high quality beach area within the Maintenance Assessment Area serves to increase the marketability of all Tax Parcels within the Maintenance Assessment Area as well as the desirability of owning, residing, renting, and visiting all properties within the Maintenance Assessment Area. As a result of the fact that a substantial portion of the Beach Renourishment Local Improvements and the Maintenance special benefits accrue to all Tax Parcels within the Maintenance Assessment Area, it is fair and reasonable and consistent with the foregoing to assign 60% of the Maintenance Cost to all Tax Parcels

within the Maintenance Assessment Area as the Baseline Maintenance Share and 40% of the Maintenance Cost to all Tax Parcels within the Maintenance Assessment Area as the Neighborhood Maintenance Share.

(M) Since some of the special benefits received by Tax Parcels within the Maintenance Assessment Area from the Beach Renourishment Local Improvements and the Maintenance thereof vary depending on proximity to the Beach Renourishment Local Improvements, with oceanfront properties receiving the greatest benefit, it is fair and reasonable for the County shall establish separate Subareas and apportion a share of the Maintenance Cost among the Subareas based on proximity to the beach.

(N) Properties within the Oceanfront Subarea will enjoy a comparatively greater benefit from increased storm damage protection benefits; however, the Beach Renourishment Local Improvements and Maintenance thereof will provide a greater level of access to the beach area to all Tax Parcels within the Maintenance Assessment Area and any disparity in the level of benefit is attenuated by the general ease of access enjoyed by all properties within the Maintenance Assessment Area. Therefore, it is fair and reasonable and consistent with the foregoing to assign 70% of the Neighborhood Maintenance Share to those Tax Parcels within the Oceanfront Subarea and equally split the remaining 30% of the Neighborhood Maintenance Share between the East Subarea and West Subarea.

(O) In apportioning the Baseline Maintenance Share and a portion of the Neighborhood Maintenance Share amongst the Tax Parcels within the Maintenance Assessment Area, certain of the special benefits set forth above benefit all Tax Parcels

and accrue to all such Tax Parcels regardless of their location and use. Therefore, it is fair and reasonable to apportion the Baseline Maintenance Share and a portion of the Neighborhood Maintenance Share amongst all Tax Parcels within the Maintenance Assessment Area based upon the number of ERUs assigned to such properties, as determined in Section 3.03 hereof.

(P) Commercial properties are typically valued according to an "income approach" and thus such properties benefit from the attraction of a customer base to their location as a result of the Beach Renourishment Local Improvements and Maintenance thereof. Whereas, Residential and Vacant properties benefit from use and enjoyment of the beaches as well as increased market values of real properties. Since increased property values are the common benefit shared by Residential, Vacant, and Commercial properties, it is fair and reasonable to apportion a portion of the Neighborhood Maintenance Share among such property use categories on the basis of each Tax Parcel's relative total Just Value. Additionally, the Just Value method of apportionment is further supported by the fact that the type and size of Commercial properties varies and certain Commercial properties, such as golf courses, are difficult to quantify based on square footage or other forms of measurement for purposes of apportioning benefits. Finally, the property value data provided by the MSBU Advisory Board indicates that higher value properties within each Subarea generally reflect larger square footage buildings. Such larger buildings would derive greater benefits from the Beach Renourishment Local Improvements and the Maintenance thereof, therefore the use of relative Just Value as a means of apportioning a share of the Neighborhood Maintenance Share within each

Subarea accounts for differences in size of units as well as differences in market value.

(Q) The Board hereby finds and determines that the Maintenance Assessments, to be imposed in accordance with this Resolution, provide an equitable method of funding the Maintenance of the Beach Renourishment Local Improvements by fairly and reasonably allocating the cost based on the special benefit derived by the real property, in the manner hereinafter described.

## **ARTICLE II**

### **NOTICE AND PUBLIC HEARING**

#### **SECTION 2.01. PUBLIC HEARING.**

(A) A public hearing will be conducted by the Board at 6:00 P.M., or as soon thereafter as the matter can be heard, on September 14, 2020, in the Nassau County Commission Chambers, at the Nassau County Government Complex located at 96135 Nassau Place, Yulee, Florida, to consider (A) ratification of the Maintenance Assessment Area, (B) imposition of the Maintenance Assessments, and (C) collection of the Maintenance Assessments pursuant to the Uniform Assessment Collection Act.

(B) In the event the County is required or authorized to hold this public hearing through communications media technology, then the County Manager is authorized to modify the time and location of the public hearing as provided in Section 2.01 accordingly and to include that information in the notices directed by Sections 2.02 and 2.03.

**SECTION 2.02. NOTICE BY PUBLICATION.** Upon completion of the tentative Maintenance Assessment Roll, the Assessment Coordinator shall publish a notice of the public hearing authorized by Section 2.01 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 2.03. NOTICE BY MAIL.** Upon completion of the tentative 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 2.01 hereof to each real property owner proposed to be assessed at the address indicated on the Tax Roll. Such notice shall be in substantially the form attached hereto as Appendix B.



### ARTICLE III

#### DESCRIPTION OF MAINTENANCE ASSESSMENT AREA AND SUBAREAS

##### SECTION 3.01. DESCRIPTION OF THE MAINTENANCE ASSESSMENT AREA.

(A) The Board previously created and hereby ratifies the creation of the SAISSA Beach Renourishment Maintenance Assessment Area including the real property located within the MSBU, as more specifically identified in Appendix C attached hereto.

(B) The Maintenance Assessment Area was created for the purpose of enhancing the use and enjoyment of real property located therein by funding the Maintenance Cost of the Beach Renourishment Local Improvements.

**SECTION 3.02. ESTABLISHMENT OF SUBAREAS.** The following Subareas are hereby established in the Maintenance Assessment Area based on proximity to the Beach Renourishment Local Improvements:

(A) **Oceanfront Subarea:** The Oceanfront Subarea consists of all Tax Parcels fronting the Atlantic Ocean within the Maintenance Assessment Area.

(B) **East Subarea:** The East Subarea consists of all Tax Parcels within the Maintenance Assessment Area that are located to the east of A1A and not fronting the Atlantic Ocean.

(C) **West Subarea:** The West Subarea consists of all Tax Parcels within the Maintenance Assessment Area located to the west of A1A.

(D) Tax Parcels that span more than one (1) Subarea will be assigned to the Subarea where the majority of that Tax Parcel is located.

**SECTION 3.03. ASSIGNMENT OF ASSESSMENT UNITS.** To reflect the relative amount of special benefit to be derived by the properties within the Maintenance Assessment Area from Maintenance of the Beach Renourishment Local Improvements, the Assessment Units assigned to each Tax Parcel shall be determined in the manner set forth in this Section 3.03.

(A) Each Residential Tax Parcel within the Maintenance Assessment Area shall be assigned one (1) ERU for each Dwelling Unit located on the Residential Parcel and one (1) ERU for each Dwelling Unit that could be built upon each such Residential Tax Parcel based upon the County's current land development regulations.

(B) Each Commercial Tax Parcel within the Maintenance Assessment Area shall be assigned ERUs by dividing (1) the total building area on the Tax Parcel as determined by the Nassau County Property Appraiser by (2) the established ERU value (currently 2,702.4 square feet) and rounding the result to the nearest whole number with a minimum of one (1) ERU being assigned to each Tax Parcel.

(C) Each Vacant Tax Parcel within the Maintenance Assessment Area shall be assigned a minimum of one (1) ERU.

(D) All Tax Parcels within the Maintenance Assessment Area shall be assigned proportionate Just Value by dividing (1) the Just Value of the Tax Parcel by (2) the Just Value of all Tax Parcels within the Subarea where the Tax Parcel is located.

## **ARTICLE IV**

### **MAINTENANCE ASSESSMENTS**

#### **SECTION 4.01. ESTIMATED MAINTENANCE COST.**

(A) The estimated Maintenance Cost of the Beach Renourishment Local Improvements is \$283,850 for the Fiscal Year commencing on October 1, 2020 and is further divided as follows in accordance with the Methodology Report:

- (1) Sixty Percent (60%) is the Baseline Maintenance Share.
- (2) Forty Percent (40%) is the Neighborhood Maintenance Share, which is further divided as follows:
  - (a) Seventy Percent (70%) to the Oceanfront Subarea;
  - (b) Fifteen Percent (15%) to the East Subarea; and
  - (c) Fifteen Percent (15%) to the West Subarea.

(B) The Maintenance Cost of the Beach Renourishment Local Improvements will be funded through the imposition of Maintenance Assessments against real property located in the Maintenance Assessment Area in the manner set forth in Article IV hereof.

(C) For purposes of including a maximum assessment rate in the notices required by Section 2.03 hereof, the estimated maximum Maintenance Cost of the Beach Renourishment Local Improvements is \$850,000 for future fiscal years and shall be divided in accordance with Section 4.01(A)(1) and (2) above.

#### **SECTION 4.02. IMPOSITION OF MAINTENANCE ASSESSMENTS.**

The Maintenance Assessments shall be imposed against all real property located within

the Maintenance Assessment Area for each Fiscal Year and shall be computed in accordance with this Article IV. The Maintenance Assessment will be included on the ad valorem tax bill to be mailed in November 2020. When imposed, the Maintenance Assessment for each Fiscal Year shall constitute a lien upon the Tax Parcels located in the Maintenance Assessment Area, pursuant to the Ordinance.

**SECTION 4.03. COMPUTATION OF MAINTENANCE ASSESSMENTS.** The annual Maintenance Assessments shall be computed for each Tax Parcel located in the Maintenance Assessment Area based upon the methodology described below.

(A) ANNUAL MAINTENANCE COMPONENT. The Annual Maintenance Component shall be computed for each Fiscal Year for each Tax Parcel located in the Maintenance Assessment Area as follows:

(1) Divide the Maintenance Cost between the Baseline Maintenance Share and the Neighborhood Maintenance Share in accordance with Section 4.01(A) above.

(2) Further divide the Neighborhood Maintenance Share between the Subareas in accordance with Section 4.01(A)(2) above, each to be separately apportioned to each Tax Parcel as follows:

(a) Seventy Percent (70%) of each Subarea's Neighborhood Maintenance Share – divide the amount of proportionate Just Value assigned to each Tax Parcel in accordance with Section 3.03 by the total amount of Just Value assigned to all

Tax Parcels in the Subarea and then multiply the result by Seventy Percent (70%) of that Subarea's Neighborhood Maintenance Share.

(b) Thirty Percent (30%) of each Subarea's Neighborhood Maintenance Share - divide the number of ERUs assigned to each Tax Parcel in accordance with Section 3.03 by the total number of ERUs assigned to all Tax Parcels in the Subarea and then multiply the result by Thirty Percent (30%) of that Subarea's Neighborhood Maintenance Share.

(3) Apportion the Baseline Maintenance Share to each Tax Parcel within the Maintenance Assessment Area by dividing the number of ERUs assigned to each Tax Parcel in accordance with Section 3.03 by the total number of ERUs assigned to all Tax Parcels in the Maintenance Assessment Area and then multiply the result by the Baseline Maintenance Share.

(4) The Assessment Units for calculation of the Maintenance Assessments as set forth in paragraphs 1 through 3 above shall be adjusted and the Maintenance Assessments recalculated for each Fiscal Year due to changes in the Just Value of real property and changes in the number of ERUs within the Maintenance Assessment Area, including redevelopment and new construction.

(B) MAINTENANCE ASSESSMENT COLLECTION COST COMPONENT.

The "Maintenance Assessment Collection Cost Component" shall be computed each Fiscal Year for each Tax Parcel by (1) dividing (a) the Maintenance Assessment Collection Cost by (b) the total number of Tax Parcels located in the Maintenance Assessment Area.

(C) MAINTENANCE ASSESSMENT STATUTORY DISCOUNT AMOUNT.

The "Maintenance Assessment Statutory Discount Amount" shall be computed for each Tax Parcel by deducting (1) the sum of (a) the Annual Maintenance Component and (b) the Maintenance Assessment Collection Cost Component, from (2) the amount computed by dividing (a) the sum of (i) the Annual Maintenance Component and (ii) the Maintenance Assessment Collection Cost Component, by (b) the factor of 0.95.

(D) MAINTENANCE ASSESSMENT. The annual Maintenance Assessment for each Tax Parcel shall be computed as the sum of (1) the Annual Maintenance Component, (2) the Maintenance Assessment Collection Cost Component, and (3) the Maintenance Assessment Statutory Discount Amount.

**SECTION 4.04. MAINTENANCE ASSESSMENT ROLL.**

(A) The Assessment Coordinator is hereby directed to prepare a final estimate of the Maintenance Cost of the Beach Renourishment Local Improvements and to prepare the preliminary Maintenance Assessment Roll in the manner provided in the Ordinance.

(B) The Assessment Coordinator shall apportion the Maintenance Cost among the Tax Parcels of real property within the Maintenance Assessment Area as reflected on the Tax Roll in conformity with this Article IV.

(C) The estimate of Maintenance Cost and the Maintenance Assessment Roll shall be maintained on file in the offices of the Assessment Coordinator and open to public inspection.

(D) 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.



## **ARTICLE V**

### **GENERAL PROVISIONS**

**SECTION 5.01. METHOD OF COLLECTION.** The Maintenance Assessments shall be collected pursuant to the Uniform Assessment Collection Act.

**SECTION 5.02. 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.

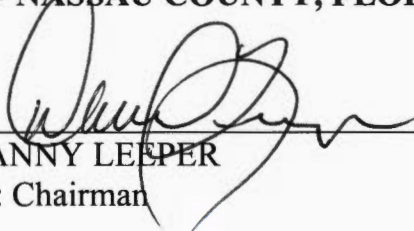
**SECTION 5.03. CONFLICTS.** All resolutions or parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

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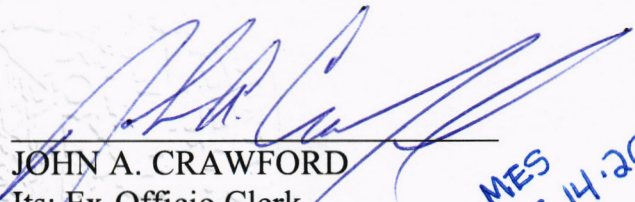
**SECTION 5.04. EFFECTIVE DATE.** This Resolution shall take effect immediately upon its adoption.

**DULY ADOPTED** this 13th day of July, 2020.

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


  
\_\_\_\_\_  
DANNY LEEPER  
Its: Chairman

Attest as to Chairman's signature:

  
\_\_\_\_\_  
JOHN A. CRAWFORD  
Its: Ex-Officio Clerk

MES  
07.14.20

APPROVED AS TO FORM BY THE  
NASSAU COUNTY ATTORNEY:

  
\_\_\_\_\_  
MICHAEL S. MULLIN

**APPENDIX A**

**FORM OF NOTICE TO BE PUBLISHED**

To Be Published on or before August 24, 2020

**[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 6:00 P.M., or as soon thereafter as the matter can be heard, on September 14, 2020, 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) 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 adopted by the Board on July 13, 2020. Copies of the Master Capital Project and Service Assessment Ordinance, the Amended and Restated Initial Assessment Resolution 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 commencing with the tax bill to be mailed in November 2020, 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 24, 2020

[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 of the number of ERUs assigned and in part of the proportional just value assigned.

The maintenance assessments will be collected on the ad valorem tax bill commencing with the tax bill to be mailed in November 2020, as authorized by Section 197.3632, Florida Statutes. 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 adopted by the Board



on July 13, 2020. Copies of the Master Capital Project and Service Assessment Ordinance, the Initial Assessment Resolution 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 collect the maintenance assessments on your ad valorem tax bill. The maintenance assessment is proposed to commence collection with the tax bill to be mailed in November 2020 and will continue annually thereafter. 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 \$ [REDACTED] for the Fiscal Year commencing on October 1, 2020.

The Board will hold a public hearing at 6:00 P.M., or as soon thereafter as the matter can be heard, on September 14, 2020, 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 two 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 2020-2021 is \$\_\_\_\_\_.

The maximum annual Maintenance Assessment that can be imposed without further notice for future fiscal years is \$\_\_\_\_\_ for the above parcel.

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

**APPENDIX C**

**LEGAL DESCRIPTION AND MAP OF MAINTENANCE ASSESSMENT AREA**

**APPENDIX C****LEGAL DESCRIPTION AND MAP OF MAINTENANCE ASSESSMENT AREA**

A TRACT OF LAND, COMPRISED OF PORTIONS OF SECTIONS EIGHTEEN (18), TWENTY (20), TWENTY-ONE (21), TWENTY-TWO (22) AND TWENTY-THREE (23) AND UNSURVEYED SECTIONS SEVENTEEN (17), TWENTY-ONE (21) AND TWENTY-TWO (22), ALL IN TOWNSHIP TWO (2) NORTH, RANGE, TWENTY-EIGHT (28) EAST; SECTIONS ONE (1), FORTY-FOUR (44) (SOMETIMES DESIGNATED FORTY-TWO (42)), FORTY-THREE (43), FORTY-TWO (42) (SOMETIMES DESIGNATED FORTY-FOUR (44)), AND UNSURVEYED SECTIONS ONE (1), TWO (2), TWELVE (12) AND THIRTEEN (13), ALL IN TOWNSHIP ONE (1) NORTH, RANGE TWENTY-EIGHT (28) EAST; SECTIONS SIX (6), THIRTY-NINE (39), THIRTY-EIGHT (38) AND SEVEN (7) IN TOWNSHIP ONE (1) NORTH, RANGE TWENTY-NINE (29) EAST, AND IN SECTION THIRTY-ONE (31), IN TOWNSHIP TWO (2) NORTH, RANGE TWENTY-NINE (29) EAST, NASSAU COUNTY, FLORIDA SAID TRACT BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

FOR A POINT OF BEGINNING, COMMENCE AT THE INTERSECTION OF THE NORTHERLY RIGHT-OF-WAY LINE OF BURNEY ROAD (AN 80 FOOT RIGHT-OF-WAY AS NOW ESTABLISHED BY DEED RECORDED IN OFFICIAL RECORDS BOOK 782, PAGE 512, PARCEL A, EXHIBIT B) WITH THE EASTERLY RIGHT-OF-WAY LINE OF STATE ROAD A1A (A 200 FOOT RIGHT-OF-WAY AS NOW ESTABLISHED);THENCE NORTH 85°01'42" EAST LEAVING SAID EASTERLY RIGHT-OF-WAY LINE OF STATE ROAD A1A AND ALONG THE NORTHERLY RIGHT-OF-WAY LINE OF SAID BURNEY ROAD A DISTANCE OF 237.78 FEET TO THE POINT OF CURVE OF A CURVE SAID CURVE BEING CONCAVE

NORTHWESTERLY HAVING A RADIUS OF 460.00 FEET; THENCE NORTHEASTERLY CONTINUING ALONG THE SAID RIGHT-OF-WAY LINE OF BURNEY ROAD ALONG THE ARC OF SAID CURVE, AN ARC DISTANCE OF 129.36 FEET; SAID ARC BEING SUBTENDED BY A CHORD BEARING OF NORTH  $76^{\circ}58'18''$  EAST, A CHORD DISTANCE OF 128.94 FEET TO THE POINT OF TANGENCY OF SAID CURVE; THENCE NORTH  $68^{\circ}54'55''$  EAST CONTINUING ALONG SAID NORTHERLY RIGHT-OF-WAY LINE, A DISTANCE OF 146.70 FEET TO THE POINT OF CURVE OF A CURVE, SAID CURVE BEING CONCAVE SOUTHEASTERLY HAVING A RADIUS OF 540.00 FEET; THENCE NORTHEASTERLY CONTINUING ALONG THE SAID NORTHERLY RIGHT-OF-WAY LINE OF BURNEY ROAD ALONG THE ARC OF SAID CURVE, AN ARC DISTANCE OF 151.86 FEET; SAID ARC BEING SUBTENDED BY A CHORD BEARING OF NORTH  $76^{\circ}58'18''$  EAST, A CHORD DISTANCE OF 151.36 FEET TO THE POINT OF TANGENCY OF SAID CURVE; THENCE NORTH  $85^{\circ}01'42''$  EAST CONTINUING ALONG SAID NORTHERLY RIGHT-OF-WAY LINE OF BURNEY ROAD AND ALONG ITS EASTERLY PROLONGATION THEREOF A DISTANCE OF 1694.05 FEET; THENCE SOUTH  $04^{\circ}58'18''$  EAST, LEAVING SAID NORTHERLY RIGHT-OF-WAY LINE, A DISTANCE OF 80.00 FEET TO A POINT ON THE NORTHERLY LINE OF THE BOARD OF COUNTY COMMISSIONERS PROPERTY, AS RECORDED IN DEED BOOK 478, PAGE 480; THENCE SOUTH  $85^{\circ}01'42''$  WEST, ALONG SAID NORTHERLY LINE, A DISTANCE OF 43.35 FEET TO THE NORTHWEST CORNER OF SAME; THENCE SOUTH  $04^{\circ}58'18''$  EAST, ALONG THE WESTERLY LINE OF SAID LANDS, A DISTANCE OF 200.00 FEET TO A POINT AT THE SOUTHWESTERLY CORNER OF SAID LANDS; THENCE NORTH  $85^{\circ}01'42''$  EAST, ALONG SAID SOUTH LINE, A DISTANCE OF 1029.04 FEET TO A POINT IN THE EROSION CONTROL LINE OF THE ATLANTIC OCEAN; THENCE SOUTHERLY, ALONG THE EROSION CONTROL LINE THE FOLLOWING FORTY-TWO (42) COURSES: COURSE NO. 1) THENCE

SOUTH 00°45'37" EAST, A DISTANCE OF 122.22 FEET; COURSE NO. 2) THENCE SOUTH 01°05'47" EAST, A DISTANCE OF 503.68 FEET; COURSE NO. 3) THENCE SOUTH 04°09'37" EAST, A DISTANCE OF 490.78 FEET; COURSE NO. 4) THENCE SOUTH 01°05'30" EAST, A DISTANCE OF 498.31 FEET; COURSE NO. 5) THENCE SOUTH 06°41'05" EAST, A DISTANCE OF 486.69 FEET; COURSE NO. 6) THENCE SOUTH 03°24'53" EAST, A DISTANCE OF 597.84 FEET; COURSE NO. 7) THENCE SOUTH 00°29'39" EAST, A DISTANCE OF 556.70 FEET; COURSE NO. 8) THENCE SOUTH 02°39'25" EAST, A DISTANCE OF 564.53 FEET; COURSE NO. 9) THENCE SOUTH 01°36'53" EAST, A DISTANCE OF 566.20 FEET; COURSE NO. 10) THENCE SOUTH 04°21'04" EAST, A DISTANCE OF 352.12 FEET; COURSE NO. 11) THENCE SOUTH 04°57'35" EAST, A DISTANCE OF 506.98 FEET; COURSE NO. 12) THENCE SOUTH 05°12'15" EAST, A DISTANCE OF 498.90 FEET; COURSE NO. 13) THENCE SOUTH 10°35'08" EAST, A DISTANCE OF 502.65 FEET; COURSE NO. 14) THENCE SOUTH 06°27'00" EAST, A DISTANCE OF 500.82 FEET; COURSE NO. 15) THENCE SOUTH 07°07'01" EAST, A DISTANCE OF 503.99 FEET; COURSE NO. 16) THENCE SOUTH 14°36'33" EAST, A DISTANCE OF 262.87 FEET; COURSE NO. 17) THENCE SOUTH 06°38'08" EAST, A DISTANCE OF 323.30 FEET; COURSE NO. 18) THENCE SOUTH 09°40'50" EAST, A DISTANCE OF 307.41 FEET; COURSE NO. 19) THENCE SOUTH 10°02'11" EAST, A DISTANCE OF 263.84 FEET; COURSE NO. 20) THENCE SOUTH 08°56'17" EAST, A DISTANCE OF 381.83 FEET; COURSE NO. 21) THENCE SOUTH 09°07'24" EAST, A DISTANCE OF 307.60 FEET; COURSE NO. 22) THENCE SOUTH 10°45'24" EAST, A DISTANCE OF 254.34 FEET; COURSE NO. 23) THENCE SOUTH 10°07'52" EAST, A DISTANCE OF 355.59 FEET; COURSE NO. 24) THENCE SOUTH 08°09'16" EAST, A DISTANCE OF 314.19 FEET; COURSE NO. 25) THENCE SOUTH 12°38'19" EAST, A DISTANCE OF 286.18 FEET; COURSE NO. 26) THENCE SOUTH

11°56'02" EAST, A DISTANCE OF 345.98 FEET; COURSE NO. 27) THENCE SOUTH 11°57'44" EAST, A DISTANCE OF 278.28 FEET; COURSE NO. 28) THENCE SOUTH 12°50'46" EAST, A DISTANCE OF 355.16 FEET; COURSE NO. 29) THENCE SOUTH 11°16'34" EAST, A DISTANCE OF 403.53 FEET; COURSE NO. 30) THENCE SOUTH 14°05'00" EAST, A DISTANCE OF 331.37 FEET; COURSE NO. 31) THENCE SOUTH 13°41'34" EAST, A DISTANCE OF 414.39 FEET; COURSE NO. 32) THENCE SOUTH 13°56'30" EAST, A DISTANCE OF 376.34 FEET; COURSE NO. 33) THENCE SOUTH 12°42'52" EAST, A DISTANCE OF 404.06 FEET; COURSE NO. 34) THENCE SOUTH 13°12'42" EAST, A DISTANCE OF 350.02 FEET; COURSE NO. 35) THENCE SOUTH 15°05'01" EAST, A DISTANCE OF 277.80 FEET; COURSE NO. 36) THENCE SOUTH 15°23'16" EAST, A DISTANCE OF 384.82 FEET; COURSE NO. 37) THENCE SOUTH 14°03'22" EAST, A DISTANCE OF 298.90 FEET; COURSE NO. 38) THENCE SOUTH 14°23'44" EAST A DISTANCE OF 269.07 FEET; COURSE NO. 39) THENCE SOUTH 16°56'40" EAST A DISTANCE OF 293.38 FEET; COURSE NO. 40) THENCE SOUTH 20°21'21" EAST, A DISTANCE OF 302.03 FEET; COURSE NO. 41) THENCE SOUTH 09°58'57" EAST, A DISTANCE 333.58 FEET; COURSE NO. 42) THENCE SOUTH 16°29'43" EAST, A DISTANCE OF 96.58 FEET; THENCE SOUTH 87°49'55" WEST ALONG THE NORTH BOUNDARY LINE OF AMELIA ISLAND STATE RECREATIONAL AREA, A DISTANCE OF 1598.02 FEET TO A POINT IN THE AFORESAID EASTERLY RIGHT-OF-WAY LINE OF STATE ROAD NO. A1A; THENCE NORTH 00°08'09" WEST, A DISTANCE OF 484.92 FEET TO A POINT IN THE WESTERLY RIGHT-OF-WAY LINE OF THE AFORESAID STATE ROAD NO. A1A; THENCE LEAVING SAID WESTERLY RIGHT-OF-WAY LINE OF STATE ROAD NO. A-1-A AND ALONG THE MARSH LINE OF THE NASSAU SOUND AND SOUTH AMELIA RIVER, THE FOLLOWING SEVENTY THREE (73) COURSES; COURSE NO. 1) THENCE SOUTH 61°49'23" WEST, A DISTANCE OF 1009.83 FEET; COURSE



NO. 2) THENCE NORTH  $80^{\circ}16'00''$  WEST, A DISTANCE OF 471.21 FEET  
COURSE NO. 3) THENCE NORTH  $27^{\circ}47'14''$  WEST, A DISTANCE OF 275.15  
FEET COURSE NO. 4) THENCE NORTH  $59^{\circ}38'30''$  EAST, A DISTANCE OF  
210.17 FEET; COURSE NO. 5) THENCE SOUTH  $76^{\circ}14'35''$  EAST, A DISTANCE  
OF 428.06 FEET; COURSE NO. 6) THENCE NORTH  $64^{\circ}47'08''$  EAST, A  
DISTANCE OF 415.56 FEET; COURSE NO. 7) THENCE NORTH  $65^{\circ}16'10''$   
WEST, A DISTANCE OF 306.80 FEET; COURSE NO. 8) THENCE NORTH  
 $60^{\circ}39'30''$  EAST, A DISTANCE OF 451.59 FEET; COURSE NO. 9) THENCE  
NORTH  $46^{\circ}55'28''$  EAST, A DISTANCE OF 369.38 FEET; COURSE NO. 10)  
THENCE SOUTH  $68^{\circ}58'12''$  WEST, A DISTANCE OF 961.97 FEET; COURSE  
NO. 11) THENCE SOUTH  $85^{\circ}58'32''$  WEST, A DISTANCE OF 567.56 FEET;  
COURSE NO. 12) THENCE DUE WEST, A DISTANCE OF 800.59 FEET;  
COURSE NO. 13) THENCE SOUTH  $70^{\circ}01'48''$  EAST, A DISTANCE OF 894.16  
FEET; COURSE NO. 14) THENCE SOUTH  $26^{\circ}07'03''$  WEST, A DISTANCE OF  
261.24 FEET; COURSE NO. 15) THENCE NORTH  $85^{\circ}39'54''$  WEST, A  
DISTANCE OF 292.77 FEET; COURSE NO. 16) THENCE NORTH  $59^{\circ}01'16''$   
WEST, A DISTANCE OF 670.68 FEET; COURSE NO. 17) THENCE SOUTH  
 $52^{\circ}06'30''$  EAST, A DISTANCE OF 1210.63 FEET; COURSE NO. 18) THENCE  
SOUTH  $42^{\circ}56'15''$  WEST, A DISTANCE OF 175.32 FEET; COURSE NO. 19)  
THENCE NORTH  $77^{\circ}05'56''$  WEST, A DISTANCE OF 376.63 FEET; COURSE  
NO. 20) THENCE NORTH  $45^{\circ}45'03''$  WEST, A DISTANCE OF 2217.56 FEET;  
COURSE NO. 21) THENCE NORTH  $27^{\circ}56'12''$  WEST, A DISTANCE OF 1656.92  
FEET; COURSE NO. 22) THENCE NORTH  $82^{\circ}01'32''$  EAST, A DISTANCE OF  
502.46 FEET; COURSE NO. 23) THENCE SOUTH  $30^{\circ}47'11''$  EAST, A  
DISTANCE OF 602.76 FEET; COURSE NO. 24) THENCE NORTH  $30^{\circ}14'29''$   
EAST, A DISTANCE OF 691.60 FEET; COURSE NO. 25) THENCE SOUTH  
 $84^{\circ}33'23''$  EAST, A DISTANCE OF 839.76 FEET; COURSE NO. 26) THENCE  
NORTH  $14^{\circ}01'42''$  EAST, A DISTANCE OF 492.68 FEET; COURSE NO. 27)

THENCE NORTH 00°50'02" EAST, A DISTANCE OF 2051.58 FEET; COURSE NO. 28) THENCE NORTH 26°11'11" EAST, A DISTANCE OF 699.11 FEET; COURSE NO. 29) THENCE NORTH 61°14'45" WEST, A DISTANCE OF 703.82 FEET; COURSE NO. 30) THENCE NORTH 72°48'17" WEST, A DISTANCE OF 1010.52 FEET; COURSE NO. 31) THENCE NORTH 69°47'21" WEST, A DISTANCE OF 1124.14 FEET; COURSE NO. 32) THENCE NORTH 06°20'11" EAST, A DISTANCE OF 470.52 FEET; COURSE NO. 33) THENCE NORTH 79°59'10" EAST, A DISTANCE OF 515.41 FEET; COURSE NO. 34) THENCE NORTH 86°59'07" EAST, A DISTANCE OF 378.70 FEET; COURSE NO. 35) THENCE SOUTH 56°04'21" EAST, A DISTANCE OF 1444.53 FEET; COURSE NO. 36) THENCE NORTH 25°32'48" WEST, A DISTANCE OF 684.34 FEET; COURSE NO. 37) THENCE NORTH 79°41'21" EAST, A DISTANCE OF 222.54 FEET; COURSE NO. 38) THENCE SOUTH 37°51'30" EAST, A DISTANCE OF 340.54 FEET; COURSE NO. 39) THENCE SOUTH 89°00'42" EAST, A DISTANCE OF 577.31 FEET; COURSE NO. 40) THENCE NORTH 15°03'35" WEST, A DISTANCE OF 268.12 FEET; COURSE NO. 41) THENCE NORTH 75°27'26" WEST, A DISTANCE OF 555.20 FEET; COURSE NO. 42) THENCE NORTH 58°29'50" WEST, A DISTANCE OF 933.79 FEET; COURSE NO. 43) THENCE NORTH 89°18'53" WEST, A DISTANCE OF 2498.15 FEET; COURSE NO. 44) THENCE NORTH 61°51'12" WEST, A DISTANCE OF 1004.06 FEET; COURSE NO. 45) THENCE NORTH 22°37'18" EAST, A DISTANCE OF 1007.99 FEET; COURSE NO. 46) THENCE NORTH 32°48'46" EAST, A DISTANCE OF 734.61 FEET; COURSE NO. 47) DUE EAST, A DISTANCE OF 1333.58 FEET; COURSE NO. 48) THENCE NORTH 39°58'12" EAST, A DISTANCE OF 402.80 FEET; COURSE NO. 49) THENCE SOUTH 53°06'49" EAST, A DISTANCE OF 547.48 FEET; COURSE NO. 50) THENCE NORTH 67°36'28" EAST, A DISTANCE OF 365.97 FEET; COURSE NO. 51) THENCE NORTH 63°06'59" WEST, A DISTANCE OF 836.85 FEET; COURSE NO. 52) THENCE NORTH

48°36'16" WEST, A DISTANCE OF 557.20 FEET; COURSE NO. 53) THENCE NORTH 76°59'52" WEST, A DISTANCE OF 796.69 FEET; COURSE NO. 54) DUE WEST, A DISTANCE OF 756.36 FEET; COURSE NO. 55) THENCE NORTH 70°55'54" WEST, A DISTANCE OF 1158.28 FEET; COURSE NO. 56) THENCE NORTH 16°42'46" WEST, A DISTANCE OF 570.74 FEET; COURSE NO. 57) THENCE NORTH 11°06'17" EAST, A DISTANCE OF 324.15 FEET; COURSE NO. 58) THENCE NORTH 77°32'36" EAST, A DISTANCE OF 746.25 FEET; COURSE NO. 59) THENCE SOUTH 82°03'07" EAST, A DISTANCE OF 864.18 FEET; COURSE NO. 60) THENCE SOUTH 78°10'18" EAST, A DISTANCE OF 147.04 FEET; COURSE NO. 61) THENCE NORTH 13°43'47" WEST, A DISTANCE OF 988.46 FEET; COURSE NO. 62) THENCE NORTH 24°50'16" EAST, A DISTANCE OF 300.00 FEET; COURSE NO. 63) THENCE NORTH 14°37'56" WEST, A DISTANCE OF 883.98 FEET; COURSE NO. 64) THENCE NORTH 09°56'00" EAST, A DISTANCE OF 336.14 FEET; COURSE NO. 65) THENCE NORTH 21°32'00" WEST, A DISTANCE OF 91.30 FEET; COURSE NO. 66) THENCE NORTH 46°21'00" EAST, A DISTANCE OF 64.98 FEET; COURSE NO. 67) THENCE NORTH 81°58'00" EAST, A DISTANCE OF 100.90 FEET; COURSE NO. 68) THENCE NORTH 41°04'00" EAST, A DISTANCE OF 93.65 FEET; COURSE NO. 69) THENCE NORTH 40°46'28" WEST, A DISTANCE OF 287.11 FEET; COURSE NO. 70) THENCE NORTH 64°36'35" WEST, A DISTANCE OF 150.00 FEET; COURSE NO. 71) THENCE NORTH 42°48'59" EAST, A DISTANCE OF 256.80 FEET; COURSE NO. 72) THENCE NORTH 23°13'34" EAST, A DISTANCE OF 529.40 FEET; COURSE NO. 73) THENCE NORTH 10°17'36" EAST, A DISTANCE OF 142.19 FEET; THENCE LEAVING SAID MARSH AND ALONG THE NORTHERLY LINE OF SEA MARSH VILLAGE UNIT 2, AS RECORDED IN PLAT BOOK 4, PAGES 16 AND 17, THE FOLLOWING FIVE (5) COURSES: COURSE NO. 1) NORTH 89°08'05" EAST, A DISTANCE OF 850.00 FEET; COURSE NO. 2) THENCE SOUTH 01°15'07"

EAST, A DISTANCE OF 200.00 FEET; COURSE NO. 3) THENCE NORTH 88°44'52" EAST, A DISTANCE OF 200.00 FEET; COURSE NO. 4) THENCE NORTH 01°15'07" WEST, A DISTANCE OF 200.00 FEET; COURSE NO. 5) THENCE NORTH 88°44'53" EAST, A DISTANCE OF 204.74 FEET TO A POINT IN THE AFORESAID WESTERLY RIGHT-OF-WAY LINE OF STATE ROAD NO. A-1-A, SAID POINT BEING ON A CURVE, CONCAVE WESTERLY, HAVING A RADIUS OF 5829.58 FEET; THENCE SOUTHERLY, ALONG SAID WESTERLY RIGHT-OF-WAY LINE OF STATE ROAD NO. A-1-A AND ALONG THE ARC OF SAID CURVE, AN ARC DISTANCE OF 630.69 FEET, SAID ARC BEING SUBTENDED BY A CHORD BEARING OF SOUTH 01°45'42" EAST AND A CHORD DISTANCE OF 630.39 FEET TO A POINT ON SAID CURVE; THENCE NORTH 85°24'52" EAST, LEAVING SAID WESTERLY RIGHT-OF-WAY LINE, A DISTANCE OF 200.00 FEET TO THE POINT OF BEGINNING.

CONTAINING 1596.11 ACRES MORE OR LESS.

LESS AND EXCEPT FROM THE ABOVE DESCRIBED PARCEL OF LAND, ANY LAND LYING OR BEING WITHIN THE RIGHT-OF-WAY OF STATE ROAD NO. A-1-A AND BURNEY ROAD.

