

Board of County Commissioners

Agenda Request

Date of Meeting: July 18, 2024

Date Submitted: July 11, 2024

To: Honorable Chairman and Members of the Board

From: Evan Rosenthal, Deputy County Attorney

Subject: Request Board Approval of Adoption of the Preliminary Rate Resolution for Aucilla Shores Road Maintenance Program

Statement of Issue:

This agenda item requests the Board approve a Preliminary Rate Resolution for Aucilla Shores Road Maintenance Program, which is the first step in the process for re-imposing assessments within the Aucilla Shores Subdivisions assessment area for road maintenance services.

Background and Analysis:

In 2022, the County created a special assessment program to fund road maintenance services within the Aucilla Shores Subdivisions assessment area.

The County's master assessment ordinance (Ordinance No. 2020-050720-02) provides that the re-imposition of a service assessment requires the adoption of two resolutions: a preliminary rate resolution and an annual rate resolution. The attached resolution constitutes the preliminary rate resolution for the Aucilla Shores Subdivisions road maintenance assessment.

The total estimated Services Cost to be assessed and apportioned among all tax parcels of benefitted property within the assessment area is \$60,696.58. An assessment rate of \$157.00 per lot and \$31.41 per Hanger Lot is proposed for FY 24-25. This is consistent with the assessment rates imposed for FY 23-24.

A public hearing will be held on September 12, 2024 to consider adoption of the annual assessment resolution, which is the final step in the process to re-impose Aucilla Shores road maintenance assessments.

Options:

1. Adopt the Preliminary Rate Resolution for Aucilla Shores Road Maintenance Program
2. Do Not Adopt the Preliminary Rate Resolution for Aucilla Shores Road Maintenance Program
3. Board Direction.

Recommendation:

Option #1

Attachments:

1. Preliminary Rate Resolution for Aucilla Shores Road Maintenance Program

JEFFERSON COUNTY BOARD OF COUNTY COMMISSIONERS

**PRELIMINARY RATE RESOLUTION
FOR AUCILLA SHORES SUBDIVISIONS ROADWAY MAINTENANCE
PROJECT**

RESOLUTION NO. 2024-30

ADOPTED JULY 18, 2024

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RESOLUTION NO. 2024-30

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF JEFFERSON COUNTY, FLORIDA, RELATING TO THE AUCILLA SHORES SUBDIVISIONS ROADWAY MAINTENNACE PROJECT; ESTABLISHING THE ESTIMATED ASSESSMENT RATES FOR ROADWAY MAINTENANCE ASSESSMENTS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024; DIRECTING THE PREPARATION OF AN UPDATED ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; AND PROVIDING AN EFFECTIVE DATE.

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

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the provisions of the Master Capital Project and Service Assessment Ordinance (Ordinance No. 2020-050720-02, the "Ordinance"), Resolution No. 06052021-01, adopted by the County on June 2, 2022 (the "Initial Assessment Resolution"), Resolution No. 06232022-02, adopted by the County on June 23, 2022 (the "Final Assessment Resolution"), Article VIII, section 1(f), Florida Constitution, section 125.01, Florida Statutes, and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS.

(A) This resolution constitutes the Preliminary Rate Resolution as defined in the Ordinance, which initiates the annual process for updating the Assessment Roll and directs the reimposition of the Assessments 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 Ordinance, the Initial Assessment Resolution, and the

Final Assessment Resolution. Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa.

(C) As used herein, the term "Dwelling Unit" means a building, or a portion thereof, available to be used for residential purposes, consisting of one or more rooms arranged, designed, used, or intended to be used as living quarters for one family only.

SECTION 3. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT.

(A) The legislative determinations of special benefit and fair and reasonable apportionment embodied in the Ordinance, the Initial Assessment Resolution and the Final Assessment Resolution are affirmed and incorporated herein by reference.

(B) The legislative determinations affirmed in paragraph (A) above are hereby supplemented with the following legislative determination:

In accordance with Section 125.01(1)(r), Florida Statutes, the County is required to exempt from the Assessment lands classified as agricultural land pursuant to Section 193.461, Florida Statutes, that do not contain a residential structure. Accordingly, it is fair and reasonable not to impose Assessments upon Tax Parcels classified as agricultural pursuant to Section 193.461, Florida Statutes, that do not contain a Dwelling Unit.

SECTION 4. ESTIMATED ROADWAY MAINTENANCE SERVICES COST.

(A) The total estimated Services Cost to be assessed and apportioned among all Tax Parcels within the Assessment Area to provide the Project for the Fiscal Year commencing October 1, 2024, including an estimated Assessment Administration Amount and Transaction Cost, is \$60,696.58.

(B) The Services Cost will be funded through the reimposition of Assessments against property located in the Assessment Area in the manner set forth in this Preliminary Rate Resolution.

SECTION 5. IMPOSITION OF ROADWAY MAINTENANCE ASSESSMENTS.

(A) Assessments shall be reimposed against all Tax Parcels located within the Assessment Area for the Fiscal Year commencing on October 1, 2024, except as otherwise provided herein.

(B) When imposed, the Assessments shall constitute a lien upon the Tax Parcels located in the Assessment Area pursuant to Section 2.05 of the Ordinance.

(C) The Assessment for the Fiscal Year commencing on October 1, 2024 shall be computed for each Tax Parcel located in the Assessment Area in the manner set forth in Section 3.03 of the Initial Assessment Resolution, which is hereby affirmed and incorporated herein by reference.

(D) Based upon the Services Cost specified in Section 4 hereof, the estimated Assessment is \$157.00 per lot and \$31.41 per Hanger Lot for the Fiscal Year commencing October 1, 2024.

(E) In accordance with Section 125.01(1)(r), Florida Statutes, no Assessment shall be imposed upon any Tax Parcel classified as agricultural land pursuant to Section 193.461, Florida Statutes, which does not contain a Dwelling Unit.

SECTION 6. UPDATED ASSESSMENT ROLL.

(A) The County Manager is hereby directed to prepare, or direct the preparation of, the updated Assessment Roll in the manner provided in Section 3.03 of the Ordinance. The County Manager shall apportion the Services Costs among the Tax

Parcels within the Assessment Area as reflected on the Tax Roll in conformity with this Preliminary Rate Resolution.

(B) A copy of the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, this Preliminary Rate Resolution, and the updated Assessment Roll shall be maintained on file in the office of the County Manager, or such person's designee, and be open to public inspection. The foregoing shall not be construed to require that the Assessment Roll be in printed form if the amount of the Assessment for each Tax Parcel can be determined by use of an available computer terminal.

SECTION 7. METHOD OF COLLECTION. The Assessments shall be collected pursuant to the Uniform Assessment Collection Act as provided in Section 4.01 of the Ordinance.

SECTION 8. PUBLIC HEARING. There is hereby established a public hearing to be held at 5:00 p.m. on September 12, 2024, in the Courthouse Annex, 435 W. Walnut Street, Monticello, Florida, at which time the Board will receive and consider any comments on the Assessments from the public and affected property owners and to consider imposition of the Assessments, approval of the Assessment Roll, and collection of the Assessments on the same bill as ad valorem taxes pursuant to the Uniform Assessment Collection Act.

SECTION 9. NOTICE BY PUBLICATION. The County Manager or such person's designee shall publish a notice of the public hearing authorized by Section 8 hereof in the manner and the time provided in Section 3.04 of the Ordinance. The published notice shall be published no later than August 22, 2024, in substantially the form attached hereto as Appendix A.

SECTION 10. NOTICE BY MAIL.

(A) If required by the Ordinance, the County Manager or such person's designee shall, at the time and in the Ordinance, provide first class mailed notice of the public hearing authorized in Section 8 hereof to each property owner proposed to be assessed at the address indicated on the Tax Roll, if required. The notices shall be mailed no later than August 22, 2024, in substantially the form attached hereto as Appendix B.

(B) For Tax Parcels with exempt "home addresses" pursuant to Section 119.071(4), Florida Statutes, the County Manager shall work with the Property Appraiser and/or Tax Collector for provision of notice.

SECTION 11. APPLICATION OF ASSESSMENT PROCEEDS. Proceeds derived by the County from the Assessments will be utilized for the provision of Project within the Assessment Area from which the Assessments were collected. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund the Project.

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 adoption.

PASSED, ADOPTED AND APPROVED THIS 18th DAY OF JULY, 2024.

**BOARD OF COUNTY COMMISSIONERS OF
JEFFERSON COUNTY, FLORIDA**

(SEAL)



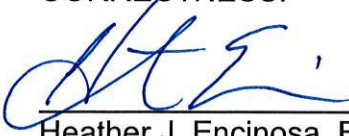
J.T. Surles
Chair

ATTEST:



Jason L. Welty
Clerk

APPROVED FOR FORM AND
CORRECTNESS:



Heather J. Encinosa, Esq.
County Attorney

APPENDIX A
FORM OF NOTICE TO BE PUBLISHED

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 22, 2024

[INSERT MAP OF ASSESSMENT AREA]

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF ROADWAY MAINTENANCE ASSESSMENTS IN THE AUCILLA SHORES SUBDIVISIONS ROADWAY MAINTENANCE PROJECT ASSESSMENT AREA

Notice is hereby given that the Jefferson County Board of County Commissioners will conduct a public hearing to consider reimposing non-ad valorem special assessments for the provision of roadway maintenance services within the boundaries of the Aucilla Shores Subdivisions Roadway Maintenance Project Assessment Area, as shown below, for the Fiscal Year beginning October 1, 2024.

The hearing will be held at 5:00 p.m. on September 12, 2024, in the Courthouse Annex, 435 W. Walnut Street, Monticello, Florida, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the County Commission within 20 days of this notice. Pursuant to Section 286.0105, Florida Statutes, if a person decides to appeal any decision made by the Board of County Commissioners 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 at (850) 342-0287, at least two (2) business days prior to the date of the hearing. Hearing impaired persons can access the foregoing telephone number by contacting the Florida Relay Service at 1-800-955-8770 (Voice) or 1-800-955-8771 (TDD).

The assessment for each parcel of property will be calculated based upon such parcel's classification as a lot (a parcel on which a single dwelling unit has been or can be sited) or a Hanger Lot (a parcel suitable for storage only and on which a dwelling

cannot be sited). The proposed rate of Assessment is \$157.00 per lot and \$31.41 per Hanger Lot for the Fiscal Year commencing October 1, 2024.

Copies of the Master Capital Project and Service Assessment Ordinance (Ordinance No. 2020-050720-02), the Initial Assessment Resolution (Resolution No. 06052021-01), the Final Assessment Resolution (Resolution No. 06232022-02), the Preliminary Rate Resolution (Resolution No. 2023-52), and the updated Assessment Roll are available for inspection at the Office of the Office of the Property Appraiser, 480 Walnut Street, Monticello, Florida 32344.

The 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 property which may result in a loss of title.

If you have any questions, please contact the office of the County Coordinator at (850) 342-0287, Monday through Friday between 8:00 a.m. and 5:00 p.m. for additional information.

[INSERT MAP OF ASSESSMENT AREA]

**BOARD OF COUNTY COMMISSIONERS
JEFFERSON COUNTY, FLORIDA**

APPENDIX B

FORM OF NOTICE TO BE MAILED

APPENDIX B

FORM OF NOTICE TO BE MAILED

**Jefferson County Board of
County Commissioners**
[Address]
[City], Florida [zip code]

JEFFERSON COUNTY, FLORIDA
NOTICE OF HEARING TO IMPOSE AND
PROVIDE FOR COLLECTION OF ROADWAY
MAINTENANCE NON-AD VALOREM
ASSESSMENTS

NOTICE DATE: August 22, 2024

Owner Name
Address
City, State Zip

Tax Parcel #: _____
Legal Description: _____
Sequence #: _____

As required by section 197.3632, Florida Statutes, and the direction of the Board of County Commissioners of Jefferson County, notice is hereby given that Jefferson County will consider the continued imposition of a special assessment for roadway maintenance services using the tax bill collection method which may be levied on your property for the fiscal year beginning October 1, 2024 and for future fiscal years. The purpose of this assessment is to fund roadway maintenance services within the Aucilla Shores Subdivisions Roadway Maintenance Assessment Area, including but not limited to road grading, earth moving and clearing and restoration of ditches, swales and other drainage features.

The total annual assessment revenue related to the Assessment to be collected within the Aucilla Shores Subdivisions Roadway Maintenance Project is estimated to be \$60,696.58. The annual assessment will include your fair share of the roadway maintenance costs and amounts related to collection of assessments. The assessment for each parcel of property will be calculated based upon such parcel's classification as a lot (a parcel on which a single dwelling unit has been or can be sited) or a Hanger Lot (a parcel suitable for storage only and on which a dwelling cannot be sited). The estimated Assessment is \$157.00 per lot and \$31.41 per Hanger Lot for the Fiscal Year

commencing October 1, 2024. A more specific description of the Assessment program is included in the Preliminary Rate Resolution adopted by the County Commission on July 18, 2024.

Your property has been classified as a Regular Lot ☐ Hanger Lot ☐ for purposes of the assessment program.

The maximum annual for the above parcel is \$_____ for Fiscal Year 2024-24 and future fiscal years.

A public hearing will be held at 5:00 p.m. on September 14, 2024, in the Courthouse Annex, 435 W. Walnut Street, Monticello, Florida, for the purpose of receiving public comment on the special assessments. You and all other affected property owners have a right to appear at the hearing and to file written objections with the County Commission within 20 days of this notice. Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the County Commission with respect to any matter considered at the hearing or at any subsequent meeting to which the Board has continued its deliberations, 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, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the County Manager at (850) 342-0287, at least two (2) business days prior to the date of the hearing.

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of County Commission 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.

Copies of the Master Capital Project and Service Assessment Ordinance (Ordinance No. 2020-050720-02 (the "Ordinance"), Resolution No. 06052021-01 (the "Initial Assessment Resolution"), Resolution No. 06232022-02 (the "Final Assessment Resolution"), and the updated Assessment Rolls for the upcoming fiscal year are available for inspection at the Office of the Property Appraiser, 480 Walnut Street, Monticello, Florida 32344.

The assessment for tax parcels in the Aucilla Shores Subdivisions Roadway Maintenance Assessment Area will be collected on the ad valorem tax bill mailed in November 2024. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact the office of the County Coordinator at (850) 342-0287, Monday through Friday between 8:00 a.m. and 5:00 p.m. for additional information.

[INSERT MAP OF ASSESSMENT AREA]

**BOARD OF COUNTY COMMISSIONERS
JEFFERSON COUNTY, FLORIDA**

*** * * * * THIS IS NOT A BILL * * * * ***