

Board of County Commissioners

Agenda Request

Date of Meeting: September 12, 2024

Date Submitted: September 6, 2024

To: Honorable Chairman and Members of the Board

From: Evan Rosenthal, Assistant County Attorney

Subject: Request Board Approval to Conduct a Public Hearing and Adopt the Annual Rate Resolution for Valley View Estates Subdivision Roadway Paving Project

Statement of Issue:

This agenda item requests the Board to hold a hold public hearing and consider the adoption of the Annual Rate Resolution for Valley View Estates Subdivision Roadway Paving Project.

Background:

On May 6, 2021, the Board adopted Resolution No. 06052021-01, the Initial Assessment Resolution for the Valley View Estates Subdivision Roadway Paving Project (“Initial Assessment Resolution”), Thereafter, at a public hearing held on June 3, 2021, the Board adopted Resolution No. 03062021-01 (“Final Assessment Resolution”), which imposed an annual assessment for the paving of Valley View Trail, Valley View Ridge, and Valley View Court in the maximum annual amount of \$732 for a period of 10 years, commencing in November 2021. In 2022, based upon the County’s final costs for the Valley View Estates Subdivision Roadway Paving Project, the maximum annual assessment was increased to \$741 for the remaining nine years of the program.

Analysis:

The Annual Rate Resolution for the Valley View Estates Subdivision Roadway Paving Project approves the annual assessments at the rate of \$741.00 per parcel (consistent with the rate of assessment imposed beginning in 2022), or unified parcel (where multiple parcels under single ownership are subject to a recorded Unity of Title) and approves the Assessment Roll for the Fiscal Year commencing October 1, 2024.

Options:

1. Hold the Public Hearing and Adopt the Annual Rate Resolution for Valley View Estates Subdivision Roadway Paving Project
2. Do Not Hold the Public Hearing and Adopt the Annual Rate Resolution for Valley View Estates Subdivision Roadway Paving Project
3. Board Direction.

Recommendation:

Option #1

Attachments:

1. Annual Rate Resolution

JEFFERSON COUNTY, FLORIDA

**ANNUAL RATE RESOLUTION
FOR VALLEY VIEW ESTATES SUBDIVISION
ROAD PAVING PROJECT**

2024-32

ADOPTED SEPTEMBER 12, 2024

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RESOLUTION NO. 2024-32

A RESOLUTION OF JEFFERSON COUNTY, FLORIDA RELATING TO THE CONSTRUCTION AND FUNDING OF PAVING AND IMPROVEMENT OF ROADWAYS IN THE VALLEY VIEW ESTATES SUBDIVISION; APPROVING LEVYING ANNUAL ASSESSMENTS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024; APPROVING AN ASSESSMENT ROLL FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024; ESTABLISHING A LIEN ASSOCIATED THEREWITH; DIRECTING THAT THE ASSESSMENT ROLL BE CERTIFIED TO THE JEFFERSON COUNTY TAX COLLECTOR; PROVIDING FOR COLLECTION OF ASSESSMENTS PURSUANT TO THE UNIFORM ASSESSMENT COLLECTION ACT; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

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

WHEREAS, the Board of County Commissioners of Jefferson County ("Board") adopted Ordinance 2020-050720-02 ("Ordinance"), to provide for the imposition of special assessments to fund the construction of Capital Projects and the provision of Services to benefit property located within Assessment Areas; and

WHEREAS, on May 6, 2021, the Board adopted Resolution No. 06052021-01, the Initial Assessment Resolution for the Valley View Estates Subdivision Roadway Surfacing Project ("Initial Assessment Resolution"), describing the method of assessing the cost of the Project, as a local improvement, against the real property that will be specially benefited thereby, and directing the preparation of the preliminary Assessment Roll and provision of the notices required by the Ordinance; and

WHEREAS, pursuant to the provisions of the Ordinance, at a duly noticed public hearing held on June 3, 2021, the Board adopted Resolution No. 03062021-01 ("Final

Assessment Resolution”), and is required to adopt an Annual Rate Resolution and approve the Assessment Roll for each fiscal year the special assessment is imposed; and

WHEREAS, the updated Assessment Roll has been filed with the County Coordinator, as required by the Ordinance; and

WHEREAS, notice of a public hearing has been published as required by the terms of the Ordinance, which provides notice to all interested persons of an opportunity to be heard, the proof of publication being attached hereto as Appendix A. The circumstances described in Section 3.08(C) of the Assessment Procedure Resolution did not require mailing of notices to property owners to reimpose the assessment for the fiscal year beginning October 1, 2024; and

WHEREAS, a public hearing was duly held on September 12, 2024, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance; and

WHEREAS, the Board has deemed it to be in the best interests of the citizens and residents of the Valley View Estates Subdivision that the Assessments for the roadway paving project continue to be imposed by approval of this Annual Rate Resolution for the Fiscal Year beginning on October 1, 2024.

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

SECTION 1. AUTHORITY. This Annual Rate Resolution is adopted pursuant to the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, Article VIII, section 1(f), Florida Constitution, sections 125.01 and 125.66, Florida Statutes, and other applicable provisions of law.

SECTION 2. DEFINITIONS. This is the Annual Rate Resolution as defined in the Ordinance. All capitalized terms used herein shall have the meanings defined in the Ordinance, the Initial Assessment Resolution, and the Final Assessment Resolution unless the context clearly indicates an alternative meaning.

SECTION 3. ANNUAL ASSESSMENTS TO FUND THE VALLEY VIEW SUBDIVISION ROADWAY PAVING PROJECT.

(A) The Tax Parcels included in the Assessment Roll are hereby found to be specially benefitted by the provision of the Project in the amount of the annual assessment set forth in the Assessment Roll.

(B) The methodology set forth in the Initial Assessment Resolution for computing the annual Assessments is hereby approved and found to be a fair and reasonable method of apportioning the Project Cost among the benefited properties.

(C) For the Fiscal Year beginning October 1, 2024, annual Assessments computed in the manner described in the Initial Assessment Resolution and confirmed in the Final Assessment Resolution shall continue to be levied and imposed on all Tax Parcels included in the Assessment Roll, for a period of not to exceed ten (10) years commencing with the ad valorem tax bill that was mailed in November 2021, at a maximum annual rate of \$741.00 per parcel or unified parcel (where multiple parcels under single ownership are subject to a recorded Unity of Title).

SECTION 4. APPROVAL OF ASSESSMENT ROLL.

(A) The Assessment Roll for the Valley View subdivision Roadway Paving Project, a copy of which was available at the above-mentioned public hearing and is

incorporated herein by reference, is hereby approved for the fiscal year commencing October 1, 2024.

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

SECTION 5. ASSESSMENT LIENS.

(A) Upon adoption of this Annual Rate Resolution, the Assessments shall constitute a lien against the Assessed Property equal in rank and dignity with the liens of all State, County, district, or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior to all other liens, titles, and claims, until paid. The lien shall be deemed perfected upon adoption by the Board of County Commissioners of this Annual Rate Resolution and shall attach to the property as of the prior January 1, lien date for ad valorem taxes.

(B) As to any Tax Parcel that is acquired by a public entity through condemnation, negotiated sale or otherwise prior to adoption of the next Annual Rate Resolution, the outstanding Prepayment Amount shall constitute a lien against Assessed Property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles, and claims, until paid. The lien shall be deemed perfected upon adoption by this Annual Rate Resolution and shall attach to property as of the prior January 1, lien date for ad valorem taxes.

SECTION 6. COLLECTION OF ASSESSMENTS.

(A) The Assessment shall be collected pursuant to the Uniform Assessment Collection Act. Upon adoption of this Annual Rate Resolution, the County Coordinator shall cause the certification and delivery of the Assessment Roll to the Tax Collector by September 15, in the manner prescribed by the Uniform Assessment Collection Act. The Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto in Appendix C.

SECTION 7. 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 8. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED in open session by the Board of County Commissioners of Jefferson County, Florida, this 10th day of SEPT., 2024.

JEFFERSON COUNTY, FLORIDA

By: _____

J.T. Surles, Chairman

Attest:



Jason L. Welty,
Clerk of Circuit Court

Approved as to form:

A handwritten signature in blue ink, appearing to be 'ER', is written above a horizontal line.

Evan Rosenthal, County Attorney

APPENDIX A
PROOF OF PUBLICATION

APPENDIX B
CERTIFICATE TO
NON-AD VALOREM ASSESSMENT ROLL

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

I HEREBY CERTIFY that, I am the Chairman of the Board of County Commissioners for Jefferson County, Florida (County); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for local improvements within the unincorporated County for the Valley View Estates Subdivision Roadway Paving Project is properly assessed as far as I can ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Jefferson County Tax Collector by September 15, 2024.

IN WITNESS WHEREOF, I have subscribed this certificate and directed that same to be delivered to the Jefferson County Tax Collector and made part of the above-described Non-Ad Valorem Assessment Roll this 12th day of Sept., 2024.

JEFFERSON COUNTY, FLORIDA

By: _____

J.T. Surles, Chairman

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