JEFFERSON COUNTY BOARD OF COUNTY COMMISSIONERS

SUPPLEMENTAL ASSESSMENT RESOLUTION FOR AUCILLA SHORES SUBDIVISIONS ROADWAY MAINTENANCE PROJECT RESOLUTION NO. 2025-44

ADOPTED NOVEMBER 20, 2025

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RESOLUTION NO. 2025-____

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF JEFFERSON COUNTY, FLORIDA, RELATING TO THE AUCILLA SHORES SUBDIVISIONS ROADWAY MAINTENANCE PROJECT; PROVIDING FOR THE IMPOSITION OF ASSESSMENTS AGAINST CERTAIN ERRONEOUSLY OMITTED PROPERTIES TO FUND THE AUCILLA SHORES SUBDIVISIONS ROADWAY MAINTENANCE PROJECT FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025; APPROVING THE SUPPLEMENTAL ASSESSMENT ROLL; PROVIDING FOR COLLECTION OF THE ASSESSMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Jefferson County (the "Board") has enacted the Master Capital Project and Service Assessment Ordinance (Ordinance No. 2020-050720-02, the "Ordinance"), which authorizes the imposition of Assessments against Assessed Property located within the Assessment Area to fund the County's provision of the Aucilla Shores Subdivision Roadway Maintenance Project (or "Project," as such terms are defined in the Initial Assessment Resolution); and

WHEREAS, the imposition of the Assessment is an equitable and efficient method of allocating and apportioning the Services Cost among parcels of property that are benefitted thereby; and

WHEREAS, on September 11, 2025, the Board adopted Resolution No. 2025-34 (the "Annual Rate Resolution"), re-imposing Assessments against Assessed Property located within the Assessment Area, which establishing the rates of the Assessment, and approving the Assessment Roll for the Fiscal Year 2025-26; and

WHEREAS, Section 25-14 of the Ordinance provides that when it shall appear that any Assessment should have been imposed against a lot or parcel of property specially benefited by the provision of a service, facility, program, or local improvement, but such property was omitted from the assessment roll, the Board may, upon provision of appropriate notice as set forth in this article, impose the applicable Assessment for the fiscal year in which such error is discovered, in addition to the applicable Assessment due for the prior two fiscal years; and

WHEREAS, due to an administrative error, certain properties which should have been assessed were inadvertently excluded from the Assessment Roll for Fiscal Year 2025-26 (the "Omitted Properties" or "Omitted Property"); and

WHEREAS, the Omitted Properties have been identified, included on a "Supplemental Assessment Roll" prepared by or at the direction of the County Manager, such Omitted Properties shall be sent a bill for the supplemental Assessment for Fiscal Year 2025-26 in substantially the form attached as Appendix "A" hereto; and

WHEREAS, a public hearing was held on November 20, 2025, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance.

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

SECTION 1. AUTHORITY. This Resolution is adopted pursuant to 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"); the Annual Rate 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 AND INTERPRETATIONS.

All capitalized terms in this Resolution shall have the meanings defined in the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, and the Preliminary Rate Resolution. All terms defined in the above-stated "Whereas" clauses shall have the same meaning when used in the body of this Resolution.

SECTION 3. IMPOSITION OF SUPPLEMENTAL ASSESSMENTS TO FUND THE AUCILLA SHORES SUBDIVISIONS ROADWAY MAINTENANCE PROJECT.

(A) The Tax Parcels of Assessed Property included in the Supplemental Assessment Roll are hereby found to be specially benefited by the Project in the amount of the supplemental Assessment set forth in the Supplemental Assessment Roll, a copy of which was present or available for inspection at or prior to the above referenced public hearing and is incorporated herein by reference.

(B) It is hereby ascertained, determined and declared that each Tax Parcel of Assessed Property as shown on the Supplemental Assessment Roll will be specially benefited by the County's provision of the Project in an amount not less than the supplemental Assessment for such parcel, computed in the manner set forth in the Initial Assessment Resolution, the Final Assessment Resolution, and the Annual Rate Resolution.

(C) Adoption of this Resolution constitutes a legislative determination that all Tax Parcels of Assessed Property as shown on the Supplemental Assessment Roll derive a special benefit in a manner consistent with the legislative declarations, determinations and findings as set forth in the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, and the Annual Rate Resolution from the

Project to be provided and a legislative determination that the supplemental Assessments are fairly and reasonably apportioned among the properties that receive the special benefit.

(D) The method for computing the supplemental Assessments described and referenced in the Initial Assessment Resolution and the Final Assessment Resolution is hereby approved.

(E) For the Fiscal Year beginning October 1, 2025, supplemental Assessments are hereby levied and imposed against all Tax Parcels of Omitted Property on the Supplemental Assessment Roll at the rate of $157.00 per lot and $31.41 per Hanger Lot for the Fiscal Year beginning October 1, 2025.

(F) Upon adoption of this Annual Rate Resolution, the supplemental Assessments shall constitute a lien against the Tax Parcels of Omitted Property within the Assessment Area 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 the Board of this Resolution and shall attach to the property included on the Supplemental Assessment Roll as of the date of adoption of this Resolution.

(G) In accordance with Section 125.01(r), Florida Statutes, no supplemental 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 4. APPROVAL OF SUPPLEMENTAL ASSESSMENT ROLL.

(A) The Supplemental Assessment Roll, which is currently on file in the office of the County Manager and incorporated herein by reference, and which includes the supplemental Assessment amounts for each Tax Parcel of Omitted Property within the Assessment Area, is hereby approved for the Fiscal Year commencing on October 1, 2025.

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

SECTION 5. COLLECTION OF ASSESSMENTS.

(A) The supplemental Assessments authorized herein shall be collected using the alternative method of collection authorized by Section 25-52 of the Ordinance. A bill shall be sent to each Tax Parcel on the Supplemental Assessment Roll substantially in the form attached as Appendix "A" hereto.

(B) The supplemental Assessments authorized herein shall become due upon adoption of this Resolution and shall become delinquent if not paid by April 30, 2026. Any delinquent supplemental Assessments that remain unpaid by such date shall be collected pursuant to the Uniform Assessment Collection Act on the annual tax bill for Fiscal Year 2026-27, as authorized by Section 25-51 of the Ordinance,

SECTION 6. EFFECT OF ADOPTION OF RESOLUTION. The adoption of this Resolution shall be the final adjudication of the issues presented herein, including, but not limited to, the method by which the supplemental Assessments are computed, the Supplemental Assessment Roll, the levy and lien of the supplemental Assessments, and the special benefit to assessed property, unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of the Board action on this Resolution.

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

PASSED, ADOPTED AND APPROVED THIS 20th DAY OF NOVEMBER, 2025.

BOARD OF COUNTY COMMISSIONERS OF JEFFERSON COUNTY, FLORIDA

(SEAL)

By:____________________________
Ben White, Chair

ATTEST:

____
Cecil "Trey" Hightower, Clerk

APPROVED FOR FORM

____
Evan Rosenthal, County Attorney

APPENDIX A

FORM OF BILL

APPENDIX A

FORM OF BILL

Jefferson County Board of County Commissioners
435 W Walnut St.
Monticello, FL 32344

JEFFERSON COUNTY, FLORIDA
*****BILL FOR AUCILLA SHORES SUBDIVISIONS ROADWAY MAINTENANCE PROJECT SUPPLEMENTAL ASSESSMENT FOR FY25-26*****

Owner Name
Address
City, State Zip

Tax Parcel #: ________________
Legal Description: ______________
Sequence #: __________________

In September 2025, Jefferson County ("County") levied a non-ad valorem special assessment for roadway maintenance services in the Aucilla Shores subdivision (the "Assessment") for the Fiscal Year that began on October 1, 2025 ("FY 25-26"). The purpose of this Assessment is to fund roadway maintenance services within the Aucilla Shores Subdivisions Roadway Maintenance Assessment Area which provide a special benefit to your property, including but not limited to road grading, earth moving and clearing and restoration of ditches, swales and other drainage features.

Due to a coding error in the preparation of the FY25-26 Assessment roll, your property was accidentally omitted from the Assessment for FY25-26 and it will not appear on your ad valorem tax bill for 2025 to be mailed in November 2025. Pursuant Supplemental Assessment Resolution adopted by the Board of County Commissioners of Jefferson County ("County Commission") on November 20, 2025, and in accordance with the County's the Master Capital Project and Service Assessment Ordinance (Ordinance No. 2020-050720-02, the "Ordinance"), the County has directed the collection the Assessment from all inadvertently omitted properties, including yours, by separate bill. Failure to pay the Assessment by April 30, 2026, will result in the Assessment being added to your ad valorem tax bill for 2026.

The Assessment for each parcel of property is 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 Assessment rate is $157.00 per lot and $31.41 per Hanger Lot for FY25-26. A more specific description of the Assessment program is included in the Preliminary Rate Resolution adopted by the County Commission on July 17, 2025 (Resolution No. 2025-24) and the Annual Rate Resolution adopted by the County Commission on September 11, 2025 (Resolution No. 2025-34).

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

The Assessment for the above parcel is $__________ for Fiscal Year 2025-26.

Please remit payment by check or money order of the above-described Assessment amount to Property Appraiser's Office at 480 W Walnut St. Monticello, FL 32344 Please include with your payment the last page of this notice marked "Please Return this Portion with Your Payment" and write the Tax Parcel Number of your property on the face of the check. Alternatively, you may pay the Assessment in person at the above-described address Monday through Friday between 8:00 a.m. and 5:00 p.m.

Failure to pay the Assessment on or before April 30, 2026 will result in the Assessment being collected on the ad valorem tax bill mailed in November 2026. Failure to pay the Assessment once included on the tax bill will cause a tax certificate to be issued against the property in accordance with the provisions of Florida law, which may result in a loss of title.

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 Supplemental Assessment Roll are available for inspection at the Office of the Property Appraiser, 480 Walnut Street, Monticello, Florida 32344.

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

BOARD OF COUNTY COMMISSIONERS
JEFFERSON COUNTY, FLORIDA

PLEASE RETURN THIS PORTION WITH YOUR PAYMENT

Remit to: Jefferson County BOCC

Tax Parcel#: «PARCEL>>

Legal Description:

Sequence#: «SEQ_ EXT>> «SEQ>>

****Please show Tax Parcel Number on your check.****
Amount Due: $«SUPP ASSMT_>>

APPENDIX B

AFFIDAVIT OF MAILING

APPENDIX B

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared Shannon Metty, who, after being duly sworn, deposes and says:

1. Shannon Metty, as County Manager of Jefferson County, Florida (the "County"), pursuant to the authority and direction received from the Board of County Commissioners ("Board"), timely directed the preparation of the Supplemental Assessment Roll for the Aucilla Shores Roadway Maintenance Project and the preparation and mailing of notices for the public hearing held by the Board on November 20, 2025, in accordance with the Master Capital Project and Service Assessment Ordinance adopted by the Board on May 7, 2020, Ordinance No. 2020050720-02 (the "Assessment Ordinance"). Each such notice was mailed on or before October 30, 2025, and included the following information: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the rate of assessment to be levied against the parcel; a statement that failure to pay the assessment may cause a tax certificate to be issued against the property which may result in a loss of title if such assessments are collected pursuant to the Uniform Method; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

FURTHER AFFIANT SAYETH NOT.

____
Shannon Metty, affiant

STATE OF FLORIDA
COUNTY OF JEFFERSON

The foregoing Affidavit of Mailing was sworn to and subscribed before, by means of __ physical presence or__ online notarization, me this _____ day of __________, 2025 by Shannon Metty, County Manager, Jefferson County, Florida. She is personally known to me or has produced ________ as identification and did take an oath.

____
Printed Name:____________________
Notary Public, State of Florida
At Large
My Commission Expires:___________
Commission No.:_________________