

JEFFERSON COUNTY, FLORIDA

**MASTER CAPITAL PROJECT AND
SERVICE ASSESSMENT ORDINANCE
ORDINANCE NO. 2020-050720-02**

ENACTED May 7, 2020

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ORDINANCE NO. 2020-050720-02

AN ORDINANCE RELATING TO THE PROVISION OF SERVICES, FACILITIES, PROGRAMS AND LOCAL IMPROVEMENTS IN JEFFERSON COUNTY, FLORIDA; AUTHORIZING THE IMPOSITION AND COLLECTION OF ASSESSMENTS AGAINST PROPERTY WITHIN THE UNINCORPORATED AREA OF JEFFERSON COUNTY; PROVIDING DEFINITIONS; PROVIDING FOR THE CREATION OF SPECIAL ASSESSMENT AREAS; ESTABLISHING THE PROCEDURES FOR IMPOSING ASSESSMENTS; ESTABLISHING PROCEDURES FOR NOTICE AND ADOPTION OF ASSESSMENT ROLLS; PROVIDING THAT ASSESSMENTS CONSTITUTE A LIEN ON ASSESSED PROPERTY UPON ADOPTION OF THE ASSESSMENT ROLL; PROVIDING PROCEDURES FOR COLLECTION OF ASSESSMENTS; PROVIDING A MECHANISM FOR THE IMPOSITION OF ASSESSMENTS ON GOVERNMENT PROPERTY; AUTHORIZING THE ISSUANCE OF OBLIGATIONS SECURED BY ASSESSMENTS AND PROVIDING FOR THE TERMS THEREOF; PROVIDING THAT THE COUNTY'S TAXING POWER SHALL NOT BE PLEDGED; PROVIDING REMEDIES; DEEMING THAT PLEDGED REVENUES SHALL BE CONSIDERED TRUST FUNDS; PROVIDING FOR THE REFUNDING OF OBLIGATIONS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

BE IT ENACTED BY THE BOARD OF COUNTY COMMISSIONERS OF JEFFERSON COUNTY, FLORIDA:

ARTICLE I INTRODUCTION

SECTION 1.01. DEFINITIONS. As used in this Ordinance, the following words and terms shall have the following meanings, unless the context clearly otherwise requires:

“Annual Rate Resolution” means the resolution described in Section 3.08 hereof, approving an Assessment Roll for a specific Fiscal Year.

“Assessed Property” means all parcels of land included on the Assessment Roll that receive a special benefit from the delivery of the service, facility or program or provision of a Local Improvement identified in the Initial Assessment Resolution.

“Assessment” means a special assessment imposed by the County pursuant to this Ordinance to fund the Capital Cost or Project Cost of Local Improvements or the Service Cost of services that provide a special benefit to property as a consequence of a logical relationship to the value, use or characteristics of property identified in an Initial Assessment Resolution. The term Assessment shall include Service Assessments and Capital Assessments.

“Assessment Area” means any of the areas created by resolution of the Board of County Commissioners pursuant to Section 2.01 hereof, that specially benefit from a Local improvement or service, facility, or program.

“Assessment Roll” means the special assessment roll relating to an Assessment approved by a Final Assessment Resolution pursuant to Section 3.06 hereof or an Annual Rate Resolution pursuant to Section 3.08 hereof.

“Assessment Unit” means the unit or criteria utilized to determine the Assessment of each parcel of property, as set forth in the Initial Assessment Resolution. “Assessment Units” may include, by way of example only and not limitation, one or a combination of the following: front footage, platted lots or parcels of record, vested lots, land area, improvement area, equivalent residential connections, permitted land use, trip generation rates, rights to future trip generation capacity under applicable concurrency management regulations, property value or any other physical characteristic or reasonably expected use of the property that has a logical relationship to the Local Improvement or service to be funded from proceeds of the Assessment.

“Building” means any structure having a roof supported by columns or walls designed, built, placed, or erected for the purpose of providing support, enclosure, shelter or protection of people, animals, or property of any kind. Elevated, above-grade parking facilities are hereby deemed to be "buildings"; however, ground level parking lots are not

"buildings" as herein defined. This term shall include mobile homes or any vehicles serving in any way the function of a building.

"Building Permit" means an official document or certificate issued by the County, under the authority of ordinance or law, authorizing the construction or siting of any Building within the unincorporated County. The term "Building permit" shall also include set up or tie down permits for those structures or Buildings, such as a mobile home, that do not require a Building Permit in order to be constructed.

"Capital Assessment" means a special assessment imposed by the County pursuant to this Ordinance to fund the Capital Cost or Project Cost, if obligations are issued, of Local Improvements that provide a special benefit to property as a consequence of a logical relationship to the value, use or characteristics of property identified in an Initial Assessment Resolution.

"Board" means the Board of County Commissioners of Jefferson County, Florida.

"Capital Cost" means all or any portion of the expenses that are properly attributable to the acquisition, design, construction, installation, reconstruction, renewal or replacement (including demolition, environmental mitigation and relocation) of Local Improvements and imposition of the related Assessments under generally accepted accounting principles and including reimbursement to the County for any funds advanced for Capital Cost and interest on any interfund or intrafund loan for such purposes.

"Clerk" means the Clerk of the Circuit Court for the County, ex-officio Clerk to the Board, or such person's designee.

"County" means Jefferson County, Florida.

"County Coordinator" means the person designated by the Board to be responsible for collecting assessments, or such person's designee.

"Final Assessment Resolution" means the resolution described in Section 3.06 hereof which shall confirm, modify, or repeal the Initial Assessment Resolution and which shall be the final proceeding for the imposition of an Assessment.

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

"Government Property" means property owned by the United States of America or any agency thereof, the State of Florida or any agency thereof, a county, a special district or a municipal corporation.

"Initial Assessment Resolution" means the resolution described in Section 3.02 hereof which shall be the initial proceeding for the identification of the service, facility, program, or Local Improvement for which an Assessment is to be made and for the imposition of an Assessment.

"Local Improvement" means a capital improvement constructed or installed by the County for the special benefit of a neighborhood or other Assessment Area.

"Maximum Assessment Rate" means the maximum rate of assessment established by the Final Assessment Resolution for the service, facility, program, or Local Improvement identified in the Initial Assessment Resolution.

"Obligations" means bonds or other evidence of indebtedness including but not limited to, notes, commercial paper, capital leases, reimbursable advances by the County, or any other obligation issued or incurred to finance any portion of the Project Cost of Local Improvements and secured, in whole or in part, by proceeds of the Assessments.

"Ordinance" means this Master Capital Project and Service Assessment Ordinance, as it may be amended from time-to-time.

"Owner" shall mean the Person reflected as the owner of Assessed Property on the Tax Roll.

"Person" means any individual, partnership, firm, organization, corporation, association, or any other legal entity, whether singular or plural, masculine or feminine, as the context may require.

"Pledged Revenue" means, as to any series of Obligations, (A) the proceeds of such Obligations, including investment earnings, (B) proceeds of the Assessments pledged to secure the payment of such Obligations, and (C) any other legally available non-ad valorem revenue pledged, at the Board's sole option, to secure the payment of such Obligations, as specified by the ordinance or resolution authorizing such Obligations.

"Preliminary Rate Resolution" means the resolution described in Section 3.08 hereof initiating the annual process for updating the annual Assessment Roll and directing the reimposition of Service Assessments pursuant to an Annual Rate Resolution.

"Project Cost" means (A) the Capital Cost of a Local Improvement, (B) the Transaction Cost associated with the Obligations which financed the Local Improvement, (C) interest accruing on such Obligations for such period of time as the Board deems appropriate, (D) the debt service reserve fund or account, if any, established for the

Obligations which financed the Local Improvement, and (E) any other costs or expenses related thereto.

"Property Appraiser" means the Property Appraiser of Jefferson County.

"Service Assessment" means a special assessment imposed by the County pursuant to this Ordinance to fund the cost of a service, facility, program or Local Improvements that provides a special benefit to property as a consequence of a logical relationship to the value, use, or characteristics of property identified in an Initial Assessment Resolution.

"Service Cost" means the amount necessary in any Fiscal Year to fund the provision of a defined service, facility or program which provides, either County wide or in a designated Assessment Area, a special benefit to Assessed Property, and can include, but not be limited to: (A) the cost of physical construction, reconstruction or completion of any required facility or improvement; (B) the costs incurred in any required acquisition or purchase; (C) the cost of all labor, materials, machinery, and equipment; (D) the cost of fuel, parts, supplies, maintenance, repairs, and utilities; (E) the cost of computer services, data processing, and communications; (F) the cost of all lands and interest therein, leases, property rights, easements, and franchises of any nature whatsoever; (G) the cost of any indemnity or surety bonds and premiums for insurance; (H) the cost of salaries, volunteer pay, workers' compensation insurance, or other employment benefits; (I) the cost of uniforms, training, travel, and per diem; (J) the cost of construction plans and specifications, surveys and estimates of costs; (K) the cost of engineering, financial, legal, and other professional services; (L) the costs of compliance with any contracts or agreements entered into by the County relating to the provision of said services; (M) all costs associated with the structure, implementation, collection, and enforcement of the Assessments, including any service charges of the Clerk, Tax Collector, or Property Appraiser, and delinquent amounts from prior impositions, and amounts necessary to off-set discounts received for early payment of Assessments pursuant to the Uniform Assessment Collection Act or for early payment of Assessments collected pursuant to Section 4.02 herein; (N) all other costs and expenses necessary or incidental to the acquisition, provision, or construction of the service, facility, or program to be funded by the Assessment, and such other expenses as may be necessary or incidental to any related financing authorized by the Board by subsequent resolution; (O) an amount for contingencies and anticipated delinquencies and uncollectible Assessments; and (P) reimbursement to the County or any other Person for any moneys advanced for any costs incurred by the County or such Person in connection with any of the foregoing items of Service Cost.

"Tax Collector" means the Tax Collector of Jefferson County.

"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.

"Transaction Cost" means the costs, fees and expenses incurred by the County in connection with the issuance and sale of any series of Obligations, including but not limited to (A) rating agency and other financing fees; (B) the fees and disbursements of bond counsel; (C) the fees and disbursements of local counsel (D) the underwriters' discount; (E) the fees and disbursements of the County's financial advisor; (F) the costs of preparing and printing the Obligations, the preliminary official statement, the final official statement, and all other documentation supporting issuance of the Obligations; (G) the fees payable in respect of any municipal bond insurance policy; (H) administrative, development, credit review, and all other fees associated with any pooled commercial paper or similar interim financing program; and (I) any other costs of a similar nature incurred in connection with issuance of such Obligations.

"Uniform Assessment Collection Act" means Sections 197.3632 and 197.3635, Florida Statutes, as amended from time-to-time, 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.

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 Ordinance; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this Ordinance. Words of any gender include the correlative words of the other genders, unless the sense indicates otherwise.

SECTION 1.03. FINDINGS. It is hereby ascertained, determined, and declared that:

(A) Pursuant to Article VIII, section 1, Florida Constitution, and Section 125.01, Florida Statutes, the County has all powers of local self-government to perform County functions and to render County services in a manner not inconsistent with law, and such power may be exercised by the enactment of County ordinances.

(B) The Assessments to be imposed pursuant to this Ordinance shall constitute non-ad valorem assessments within the meaning and intent of the Uniform Assessment Collection Act.

(C) The Assessments to be imposed pursuant to this Ordinance are imposed by the Board, not the Property Appraiser or Tax Collector. The duties of the Property

Appraiser and Tax Collector under the Uniform Assessment Collection Act are ministerial.

(D) The purpose of this Ordinance is to: (1) provide procedures and standards for the imposition of Assessments within the unincorporated County by resolution under the general home rule powers of a County to impose special assessments, and (2) authorize a procedure for the funding of public services, facilities, programs, or Local Improvements providing special benefit to subsequently identified property within the County.

**ARTICLE II
GENERAL PROVISIONS**

SECTION 2.01. CREATION OF ASSESSMENT AREAS. The Board is hereby authorized to create Assessment Areas in accordance with the procedures set forth herein to include property located within the unincorporated area of the County that is specially benefitted by the services, facilities, programs, or Local Improvements proposed for funding from the proceeds of Assessments to be imposed therein. Either the Initial Assessment Resolution proposing each Assessment Area or the Final Assessment Resolution creating each Assessment Area shall include brief descriptions of the proposed services, facilities, programs, or Local Improvements, a description of the property to be included within the Assessment Area, and specific legislative findings that recognize the special benefit to be provided by each proposed service, facility, program, or Local Improvements to property within the Assessment Area.

SECTION 2.02. REVISIONS TO ASSESSMENTS. If any Assessment made under the provisions of this Ordinance is either in whole or in part annulled, vacated, or set aside by the judgment of any court of competent jurisdiction, or if the Board is satisfied that any such Assessment is so irregular or defective that the same cannot be enforced or collected, or if the Board has omitted to include any property on the Assessment Roll which property should have been so included, the Board may take all necessary steps to impose a new Assessment against any property benefitted by the Service Costs, Capital Costs or Project Costs following as nearly as may be practicable, the provisions of this Ordinance and in case such second Assessment is annulled, vacated, or set aside, the Board may obtain and impose other Assessments until a valid Assessment is imposed.

SECTION 2.03. PROCEDURAL IRREGULARITIES. Any informality or irregularity in the proceedings in connection with the levy of any Assessment under the provisions of this Ordinance shall not affect the validity of the same after the approval thereof, and any Assessment as finally approved shall be competent and sufficient evidence that such Assessment was duly levied, that the Assessment was duly made and adopted, and that all other proceedings adequate to such Assessment were duly had, taken, and performed as required by this Ordinance; and no variance from the directions hereunder shall be held material unless it be clearly shown that the party objecting was materially injured thereby. Notwithstanding the provisions of this Section, any party objecting to an Assessment imposed pursuant to this Ordinance must file an objection with a court of competent jurisdiction within the time periods prescribed herein.

SECTION 2.04. CORRECTION OF ERRORS AND OMISSIONS.

(A) No act of error or omission on the part of the Property Appraiser, Tax Collector, County Coordinator, Board, their deputies, employees, or designees, shall operate to release or discharge any obligation for payment of an Assessment imposed by the Board under the provision of this Ordinance.

(B) When it shall appear that any Assessment should have been imposed under this Ordinance 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. Such total Assessment shall become delinquent if not fully paid upon the expiration of 60 days from the date of the adoption of said resolution. The Assessment so imposed shall constitute a lien against such property equal in rank and dignity with the liens of all state, county, district, or municipal taxes and special assessments, and superior in rank and dignity to all other prior liens, mortgages, titles and claims in and to or against the real property involved and may be collected as provided in Article IV hereof.

(C) The County Coordinator shall have the authority at any time, upon his or her own initiative or in response to a timely filed petition from the Owner of any Assessed Property, to correct any error in applying the Assessment apportionment method to any particular property not otherwise requiring the provision of notice pursuant to the Uniform Assessment Collection Act. Any such correction that reduces an Assessment shall be considered valid ab initio and shall in no way affect the enforcement of the Assessment imposed under the provisions of this Ordinance. Any such correction which increases an Assessment or imposes an Assessment on omitted property shall first require notice to the affected owner in the manner described in Section 3.05 hereof providing the date, time and place that the Board will consider confirming the correction and offering the owner an opportunity to be heard. All requests from affected property owners for any such changes, modifications or corrections shall be referred to, and processed by, the County Coordinator and not the Property Appraiser or Tax Collector.

(D) After the Assessment Roll has been delivered to the Tax Collector in accordance with the Uniform Assessment Collection Act, any changes, modifications, or corrections thereto shall be made in accordance with the procedures applicable to correcting errors and insolvencies on the Tax Roll upon timely written request and direction of the County Coordinator.

SECTION 2.05. LIEN OF ASSESSMENTS. Upon the adoption of the Assessment Roll, all Assessments shall constitute a lien against such property equal in rank and dignity with the liens of all state, county, district, or municipal taxes and special assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other prior liens, mortgages, titles, and claims, until paid. The lien for an Assessment shall be deemed perfected upon adoption by the Board of the Final Assessment Resolution or the Annual Rate Resolution, whichever is applicable. The lien for an Assessment collected under the Uniform Assessment Collection Act shall attach to the property as provided by law. The lien for an Assessment collected under the alternative method of collection provided in Section 4.02 shall be deemed perfected upon adoption by the Board of the Final Assessment Resolution or the Annual Rate Resolution, whichever is applicable, and shall attach to the property on such date of adoption.

ARTICLE III
SERVICE ASSESSMENTS AND CAPITAL ASSESSMENTS

SECTION 3.01. GENERAL AUTHORITY.

(A) The Board is hereby authorized to impose an annual Service Assessment to fund all or any portion of the Service Cost on benefitted property at a rate of assessment based on the special benefit accruing to such property from the County's provision of the subsequently identified service, facility, or program. The amount of the Service Assessment that is imposed each Fiscal Year against each parcel of Assessed Property shall be determined pursuant to an apportionment methodology based upon a classification of property designed to provide a fair and reasonable apportionment of the Service Cost among properties on a basis reasonably related to the special benefit provided by the service, facility, or program funded with assessment proceeds. Nothing contained in this Ordinance shall be construed to require the imposition of Assessments against Government Property.

(B) The Board is hereby further authorized to impose Capital Assessments against property located within an Assessment Area to fund the Capital Cost or Project Cost, if obligations are issued, of Local Improvements. The Capital Assessment shall be computed in a manner that fairly and reasonably apportions the Capital Cost or Project Cost, if obligations are issued, among the parcels of property within the Assessment Area based upon objectively determinable Assessment Units and reasonably related to the special benefit provided by the Local Improvement. Nothing contained in this Ordinance shall be construed to require the imposition of Capital Assessments against Government Property.

(C) All Service and Capital Assessments shall be imposed in conformity with the procedures set forth in this Article III.

SECTION 3.02. INITIAL PROCEEDINGS. The initial proceeding for the imposition of a Service or Capital Assessment shall be the Board's adoption of an Initial Assessment Resolution (A) describing the property to be located within any proposed Assessment Area; (B) containing a brief and general description of the services, facilities, or programs to be provided; (C) determining the Service Cost, Capital Cost or Project Cost to be assessed; (D) describing the method of apportioning the Service Cost, Capital Cost or Project Cost and the computation of the Assessments for specific properties; (E) establishing an estimated assessment rate for the upcoming Fiscal Year; (F) describing the provisions, if any, for acceleration and prepayment of a Capital Assessment; (G) describing the provisions, if any, for reallocating a Capital Assessment upon future subdivision (H) establishing a Maximum Assessment Rate, if desired by the

Board; (I) authorizing the date, time, and place of a public hearing, if known at that time, to consider the adoption of the Final Assessment Resolution for the upcoming Fiscal Year; and (J) directing the County Coordinator to (1) prepare the initial Assessment Roll, as required by Section 3.03 hereof, (2) publish the notice required by Section 3.04 hereof, and (3) mail the notice required by Sections 3.05 hereof.

SECTION 3.03. ASSESSMENT ROLL.

(A) The County Coordinator shall prepare, or direct the preparation of, the initial Assessment Roll for the Service or Capital Assessments, which shall contain the following:

(1) A summary description of all Assessed Property conforming to the description contained on the Tax Roll.

(2) The name of the Owner of the Assessed Property.

(3) The amount of any Service Assessment to be imposed against each Assessed Property.

(4) In the case of a Capital Assessment, the number of Assessment Units attributable to each parcel.

(5) The amount of any Capital Assessment to be imposed against each Assessed Property.

(B) Copies of the Initial Assessment Resolution and the preliminary Assessment Roll shall be available in the office of the Clerk and 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 Service Assessment for each parcel of property can be determined by use of a computer terminal available to the public.

SECTION 3.04. NOTICE BY PUBLICATION. Upon completion of the initial Assessment Roll and each year thereafter, the County Coordinator shall publish notice of a public hearing to adopt the Final Assessment Resolution and approve the aforementioned initial Assessment Roll. The published notice shall conform to the requirements set forth in the Uniform Assessment Collection Act.

SECTION 3.05. NOTICE BY MAIL. For the initial Fiscal Year in which a Service or Capital Assessment is imposed by the Board against Assessed Property pursuant to

the Uniform Assessment Collection Act and in addition to the published notice required by Section 3.04, the County Coordinator shall provide notice of the proposed Service or Capital Assessment by first class mail to the owner of each parcel of property subject to a Service or Capital Assessment. Notice shall be deemed mailed upon delivery thereof to the possession of the United States Postal Service. Failure of the Owner to receive such notice due to mistake or inadvertence shall not affect the validity of the Assessment Roll nor release or discharge any obligation for payment of a Service Assessment imposed by the Board pursuant to this Ordinance. Notice by mail for Fiscal Years after the initial Fiscal Year shall be controlled by Section 3.08(C) hereof. The notice by mail shall conform to the requirements set forth in the Uniform Assessment Collection Act.

SECTION 3.06. ADOPTION OF FINAL ASSESSMENT RESOLUTION. At the time named in such notice or to such time as an adjournment or continuance may be taken by the Board, the Board shall receive any written objections of interested Persons and may then, or at any subsequent meeting of the Board, adopt the Final Assessment Resolution which shall (A) create any Assessment Area; (B) confirm, modify, or repeal the Initial Assessment Resolution with such amendments, if any, as may be deemed appropriate by the Board; (C) establish the Maximum Assessment Rate, if applicable and desired by the Board and set the rate of assessment to be imposed in the upcoming fiscal year; (D) establish the maximum amount of an Capital Assessment for each Assessment Unit and levy the rate of assessment for the upcoming fiscal year; (E) approve the initial Assessment Roll, with such amendments as it deems just and right; and (F) determine the method of collection. All parcels assessed shall derive a special benefit from the service, facility, program, or Local Improvements to be provided or constructed and the Service or Capital Assessment shall be fairly and reasonably apportioned among the properties that receive the special benefit. All objections to the Final Assessment Resolution shall be made in writing, and filed with the County Coordinator at or before the time or adjourned time of such hearing. The Final Assessment Resolution shall constitute the Annual Rate Resolution for the initial Fiscal Year in which Assessments are imposed or reimposed hereunder.

SECTION 3.07. EFFECT OF FINAL ASSESSMENT RESOLUTION. The Service or Capital Assessments for the initial Fiscal Year shall be established upon adoption of the Final Assessment Resolution. The adoption of the Final Assessment Resolution shall be the final adjudication of the issues presented (including, but not limited to, the method of apportionment and assessment, the Maximum Assessment Rate, the initial rate of assessment, the initial Assessment Roll, and the levy and lien of the Service Assessments), unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Board's action on the Final

Assessment Resolution. The initial Assessment Roll, as approved by the Final Assessment Resolution, shall be delivered to the Tax Collector, or the Property Appraiser if so directed by the Tax Collector, or if an alternative method is used to collect the Service or Capital Assessments, such other official as the Board by resolution shall designate.

SECTION 3.08. ADOPTION OF ANNUAL RATE RESOLUTION.

(A) Service Assessments: During its budget adoption process and prior to September 15 of each year, the Board shall adopt an Annual Rate Resolution for each Fiscal Year following the initial Fiscal Year for which a Service Assessment is imposed hereunder. The initial proceedings for the adoption of an Annual Rate Resolution for a Service Assessment imposed to fund the Service Cost of a service, facility or program shall be the adoption of a Preliminary Rate Resolution in accordance with Section 3.02 hereof. The Annual Rate Resolution shall approve the Assessment Roll for the upcoming Fiscal Year. The Assessment Roll shall be prepared in accordance with the method of apportionment set forth in the Initial Assessment Resolution or most recent Preliminary Rate Resolution together with modifications, if any, and as confirmed in the Final Assessment Resolution or most recent Annual Rate Resolution.

(B) Capital Assessments: During its budget adoption process and prior to September 15 of each year, the Board shall adopt an Annual Rate Resolution for each Fiscal Year in which Capital Assessments will be imposed to fund the Capital Cost or Project Cost of a Local Improvement. The Final Assessment Resolution shall constitute the Annual Assessment Resolution for the initial Fiscal Year. The Assessment Roll shall be prepared in accordance with the Initial Assessment Resolution, as confirmed or amended by the Final Assessment Resolution. Failure to adopt an Annual Assessment Resolution during the budget adoption process for a Fiscal Year may be cured at any time.

(C) In the event that the uniform method of collection provided for in the Uniform Assessment Collection Act is used and (1) the proposed Service or Capital Assessment for any Fiscal Year exceeds the Maximum Assessment Rate included in notice previously provided to the Owners of Assessed Property pursuant to Sections 3.04 and 3.05 hereof, (2) the method of apportionment is changed or the purpose for which the Service or Capital Assessment is imposed is substantially changed from that represented by notice previously provided to the Owners of Assessed Property pursuant to Sections 3.04 and 3.05 hereof, (3) Assessed Property is reclassified in a manner which results in an increased Service or Capital Assessment from that represented by notice previously provided to the owners of Assessed Property pursuant to Sections 3.04 and

3.05 hereof, or (4) an Assessment Roll contains Assessed Property that was not included on the Assessment Roll approved for the prior Fiscal Year, notice shall be provided by first class mail to the Owner of such Assessed Property. Such supplemental notice shall substantially conform with the notice requirements set forth in Section 3.05 hereof and inform the Owner of the date and place for the adoption of the Annual Rate Resolution. The failure of the Owner to receive such supplemental notice due to mistake or inadvertence, shall not affect the validity of the Assessment Roll nor release or discharge any obligation for payment of a Service or Capital Assessment imposed by the Board pursuant to this Ordinance.

(D) The Assessment Roll, as approved by the Annual Rate Resolution, shall be delivered to the Tax Collector, or the Property Appraiser if so directed by the Tax Collector, or if an alternative method is used to collect the Service or Capital Assessments, such other official as the Board by resolution shall designate. If the Service or Capital Assessment against any property shall be sustained, reduced, or abated by the Board, an adjustment shall be made on the Assessment Roll.

SECTION 3.09. INTERIM SERVICE ASSESSMENTS.

(A) An interim Service Assessment may be imposed against all property, for which a Building Permit is issued, after adoption of the Annual Rate Resolution. The amount of the interim Service Assessment shall be calculated upon a monthly rate, which shall be one-twelfth of the annual rate for such property computed in accordance with the Annual Rate Resolution for the Fiscal Year for which the interim Service Assessment is being imposed. Such monthly rate shall be imposed for each full calendar month remaining in the Fiscal Year. In addition to the monthly rate, the interim Service Assessment may also include an estimate of the subsequent Fiscal Year's Service Assessment. No Building Permit shall be issued until full payment of the interim Service Assessment is received by the County. Issuance of the Building Permit without the payment in full of the interim Service Assessment shall not relieve the Owner of such property of the obligation of full payment. Any interim Service Assessment not collected prior to the issuance of the Building Permit may be collected pursuant to the Uniform Assessment Collection Act as provided in Section 4.01 of this Ordinance or by any other method authorized by law. Any interim Service Assessment shall be deemed due and payable on the date the Building Permit was issued and shall constitute a lien against such property as of that date. Said lien shall be equal in rank and dignity with the liens of all state, county, district or municipal taxes and special assessments, and superior in rank and dignity to all other liens, encumbrances, titles and claims in and to or against the real property involved and shall be deemed perfected upon the issuance of the Building Permit.

(B) In the event a Building Permit expires prior to substantial completion of the Building for which it was issued, and the applicant paid the interim Service Assessment at the time the Building Permit was issued, the applicant may within 90 days of the expiration of the Building Permit apply for a refund of the interim Service Assessment. Failure to timely apply for a refund of the interim Service Assessment shall waive any right to a refund.

(C) The application for refund shall be filed with the County and contain the following:

- (1) The name and address of the applicant;
 - (2) The location of the property and the tax parcel identification number for the property which was the subject of the Building Permit;
 - (3) The date the interim Service Assessment was paid;
 - (4) A copy of the receipt of payment for the interim Service Assessment;
- and
- (5) The date the Building Permit was issued and the date of expiration.

(D) After verifying that the Building Permit has expired and that the Building has not been completed, the County shall refund the interim Service Assessment paid for such Building.

(E) A Building Permit which is subsequently issued for a Building on the same property which was subject of a refund shall pay the interim Service Assessment as required by this Section 3.09.

**ARTICLE IV
COLLECTION AND USE OF ASSESSMENTS**

SECTION 4.01. METHOD OF COLLECTION.

(A) Unless otherwise directed by the Board, the Assessments shall be collected pursuant to the Uniform Assessment Collection Act, and the County shall comply with all applicable provisions of the Uniform Assessment Collection Act. Any hearing or notice required by this Ordinance may be combined with any other hearing or notice required by the Uniform Assessment Collection Act.

(B) The amount of an Assessment to be collected using the Uniform Assessment Collection Act for any specific parcel of benefitted property may include an amount equivalent to the payment delinquency, delinquency fees and recording costs for a prior year's assessment for a comparable service, facility, program, or Local Improvement provided, (1) the collection method used in connection with the prior year's assessment did not employ the use of the Uniform Assessment Collection Act, (2) notice is provided to the Owner, and (3) any lien on the affected parcel for the prior year's assessment is supplanted and transferred to such Assessment upon certification of a non-ad valorem roll to the Tax Collector by the County.

SECTION 4.02. ALTERNATIVE METHOD OF COLLECTION. In lieu of utilizing the Uniform Assessment Collection Act, the County may elect to collect the Assessments by any other method which is authorized by law.

SECTION 4.03. GOVERNMENT PROPERTY. In lieu of using the Uniform Assessment Collection Act to collect Assessments from Government Property, the County may elect to use any other method authorized by law or provided by this Section as follows:

(A) The County shall provide Assessment bills by first class mail to the Owner of each affected parcel of Government Property. The bill or accompanying explanatory material shall include (1) a brief explanation of the Assessment, (2) a description of the unit of measurement used to determine the amount of the Assessment, (3) the number of units contained within the parcel, (4) the total amount of the parcel's Assessment for the appropriate period, (5) the location at which payment will be accepted, and (6) the date on which the Assessment is due.

(B) Assessments imposed against Government Property shall be due on the same date as all other Assessments and, if applicable, shall be subject to the same discounts for early payment.

(C) An Assessment shall become delinquent if it is not paid within 30 days from the date any installment is due. The County shall notify the Owner of any Government Property that is delinquent in payment of its Assessment within 60 days from the date such Assessment was due. Such notice shall state that the County will initiate a mandamus or other appropriate judicial action to compel payment.

(D) All costs, fees and expenses, including reasonable attorney fees and title search expenses, related to any mandamus or other action as described herein shall be included in any judgment or decree rendered therein. All delinquent owners of Government Property against which a mandamus or other appropriate action is filed shall be liable for an apportioned amount of reasonable costs and expenses incurred by the County, including reasonable attorney fees, in collection of such delinquent Assessments and any other costs incurred by the County as a result of such delinquent Assessments and the same shall be collectible as a part of or in addition to, the costs of the action.

**ARTICLE V
ISSUANCE OF OBLIGATIONS**

SECTION 5.01 GENERAL AUTHORITY.

(A) Upon adoption of the Final Assessment Resolution imposing Capital Assessments to fund a Local Improvement or at any time thereafter, the Board shall have the power and is hereby authorized to provide by resolution, at one time or from time to time in series, for the issuance of Obligations to fund the Project Cost thereof.

(B) If issued, the principal of and interest on each series of Obligations shall be payable from Pledged Revenue. At the option of the Board, the County may agree, by resolution, to budget and appropriate funds to make up any deficiency in the reserve account established for the Obligations or in the payment of the Obligations, from other non-ad valorem revenue sources. The Board may also provide, by resolution, for a pledge of or lien upon proceeds of such non-ad valorem revenue sources for the benefit of the holders of the Obligations. Any such resolution shall determine the nature and extent of any pledge of or lien upon proceeds of such non-ad valorem revenue sources.

SECTION 5.02. TERMS OF THE OBLIGATIONS. If issued, the Obligations shall be dated, shall bear interest at such rate or rates, shall mature at such times as may be determined by resolution of the Board, and may be made redeemable before maturity, at the option of the County, at such price or prices and under such terms and conditions, all as may be fixed by the Board. Said Obligations shall mature not later than 40 years after their issuance. The Board shall determine by resolution the form of the Obligations, the manner of executing such Obligations, and shall fix the denominations of such Obligations, the place or places of payment of the principal and interest, which may be at any bank or trust company within or outside of the State of Florida, and such other terms and provisions of the Obligations as it deems appropriate. The Obligations may be sold at public or private sale for such price or prices as the Board shall determine by resolution. The Obligations may be delivered to any contractor to pay for construction of the Local Improvements or may be sold in such manner and for such price as the Board may determine by resolution to be for the best interests of the County.

SECTION 5.03. VARIABLE RATE OBLIGATIONS. At the option of the Board, Obligations may bear interest at a variable rate.

SECTION 5.04. TEMPORARY OBLIGATIONS. Prior to the preparation

of definitive Obligations of any series, the Board may, under like restrictions, issue interim receipts, interim certificates, or temporary Obligations, exchangeable for definitive Obligations when such Obligations have been executed and are available for delivery. The Board may also provide for the replacement of any Obligations which shall become mutilated, destroyed or lost. Obligations may be issued without any other proceedings or the happening of any other conditions or things than those proceedings, conditions or things which are specifically required by this Ordinance.

SECTION 5.05. ANTICIPATION NOTES. In anticipation of the sale of Obligations, the Board may, by resolution, issue notes and may renew the same from time to time. Such notes may be paid from the proceeds of the Obligations, the proceeds of the Capital Assessments, the proceeds of the notes and such other legally available moneys as the Board deems appropriate by resolution. Said notes shall mature within five years of their issuance and shall bear interest at a rate not exceeding the maximum rate provided by law. The Board may issue Obligations or renewal notes to repay the notes. The notes shall be issued in the same manner as the Obligations.

SECTION 5.06. TAXING POWER NOT PLEDGED. Obligations issued under the provisions of this Ordinance shall not be deemed to constitute a general obligation or pledge of the full faith and credit of the County within the meaning of the Constitution of the State of Florida, but such Obligations shall be payable only from Pledged Revenue in the manner provided herein and by the resolution authorizing the Obligations. The issuance of Obligations under the provisions of this Ordinance shall not directly or indirectly obligate the County to levy or to pledge any form of ad valorem taxation whatever therefore. No holder of any such Obligations shall ever have the right to compel any exercise of the ad valorem taxing power on the part of the County to pay any such Obligations or the interest thereon or to enforce payment of such Obligations or the interest thereon against any property of the County, nor shall such Obligations constitute a charge, lien or encumbrance, legal or equitable, upon any property of the County, except the Pledged Revenue.

SECTION 5.07. TRUST FUNDS. The Pledged Revenue received pursuant to the authority of this Ordinance shall be deemed to be trust funds, to be held and applied solely as provided in this Ordinance and in the resolution authorizing issuance of the Obligations. Such Pledged Revenue may be invested by the County, or its designee, in the manner provided by the resolution authorizing issuance of the Obligations. The Pledged Revenue upon receipt thereof by the County City shall be subject to the lien and pledge of the holders of any Obligations or any entity other than the County providing credit enhancement on the Obligations.

SECTION 5.08. REMEDIES OF HOLDERS. Any holder of Obligations, except to the extent the rights herein given may be restricted by the resolution authorizing issuance of the Obligations, may, whether at law or in equity, by suit, action, mandamus or other proceedings, protect and enforce any and all rights under the laws of the State of Florida or granted hereunder or under such resolution, and may enforce and compel the performance of all duties required by this part, or by such resolution, to be performed by the County.

SECTION 5.09. REFUNDING OBLIGATIONS. The County may, by resolution of the Board, issue Obligations to refund any Obligations issued pursuant to this Ordinance, or any other obligations of the County theretofore issued to finance the Project Cost of a Local Improvement and provide for the rights of the holders hereof. Such refunding Obligations may be issued in an amount sufficient to provide for the payment of the principal of, redemption premium, if any, and interest on the outstanding Obligations to be refunded. If the issuance of such refunding Obligations results in an annual Assessment that exceeds the estimated maximum annual Capital Assessments set forth in the notice provided pursuant to Section 3.05 hereof, the Board shall provide notice to the affected property owners and conduct a public hearing in the manner required by Article III of this Ordinance.

**ARTICLE VI
MISCELLANEOUS PROVISIONS**

SECTION 6.01. APPLICABILITY. This Ordinance and the Board's authority to impose assessments pursuant hereto shall be applicable throughout the unincorporated County.

SECTION 6.02. ALTERNATIVE METHOD.

(A) This Ordinance shall be deemed to provide an additional and alternative method for the doing of the things authorized hereby and shall be regarded as supplemental and additional to powers conferred by other laws, and shall not be regarded as in derogation of any powers now existing or which may hereafter come into existence. This Ordinance, being necessary for the welfare of the inhabitants of the County, shall be liberally construed to effect the purposes hereof.

(B) Nothing herein shall preclude the Board from directing and authorizing, by resolution, the combination with each other of (1) any supplemental or additional notice deemed proper, necessary, or convenient by the County, (2) any notice required by this Ordinance, or (3) any notice required by law, including the Uniform Assessment Collection Act.

SECTION 6.03. SEVERABILITY. The provisions of this Ordinance are severable; and if any section, subsection, sentence, clause or provision is held invalid by any court of competent jurisdiction, the remaining provisions of this Ordinance shall not be affected thereby.

SECTION 6.04. EFFECTIVE DATE. This Ordinance shall be filed with the Office of the Secretary of the State of Florida and shall immediately take effect upon receipt of official acknowledgment from the Department of State that the same has been filed.

[Signature Page Follows]

ADOPTED THIS 7th DAY OF May, 2020.

**Board of County Commissioners of
Jefferson County, Florida**

By: _____
J. T. Surles, Chairman

ATTEST:

The form and legal sufficiency of the foregoing
has been reviewed and approved by the County
Land Use Attorney.

Kirk Reams, Clerk of Court

Scott Shirley, County Land Use Attorney