

RESOLUTION NO. 2015-245

**A RESOLUTION BY THE BOARD OF COUNTY COMMISSIONERS OF ST. JOHNS COUNTY, FLORIDA, APPROVING THE 2015-2016 NON-AD VALOREM ASSESSMENT ROLLS AND ANNUAL ASSESSMENT RATES FOR PRIVATE ROAD GRADING MUNICIPAL SERVICE BENEFIT UNITS AND RIGHT-OF-WAY MUNICIPAL SERVICE BENEFIT UNITS AND AUTHORIZING THE CERTIFICATION OF SAID ASSESSMENT ROLLS TO THE ST. JOHNS COUNTY TAX COLLECTOR BY THE CHAIRMAN OF THE BOARD OF COUNTY COMMISSIONERS OF ST. JOHNS COUNTY, FLORIDA.**

**WHEREAS**, the Board of County Commissioners of St. Johns County, Florida (Board) enacted Ordinance No. 1996-53 on October 17, 1996 and Ordinance No. 2004-64 on July 27, 2004 to provide for the creation of Municipal Service Benefit Units (MSBUs) with associated non-ad valorem assessment rolls to fund certain right-of-way improvements to serve the real property located therein; and

**WHEREAS**, Florida Statute 197.3632 requires the Board to certify a non-ad valorem assessment roll on compatible electronic medium to the tax collector by September 15 of each year; and

**WHEREAS**, a Certificate to Non-ad Valorem Assessment Rolls for 2015-2016, attached hereto as **Exhibit "A"**, incorporated by reference and made a part hereof, has been prepared to reflect the number of units and unit rates of the Private Road Grading MSBUs and Right-of-Way MSBUs and to authorize the electronic transmission of the aforementioned Rolls to the St. Johns County Tax Collector.

**NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF ST. JOHNS COUNTY, FLORIDA, as follows:**

**Section 1.** The above recitals are incorporated by reference into the body of this Resolution and such recitals are adopted as findings of fact.

**Section 2.** The assessment rolls on file with the office of the Clerk for the MSBUs included in the attached Certificate to Non-ad Valorem Assessment Rolls are hereby approved and the Chair of the Board, or designee, is authorized to execute said Certification. Pursuant to Section 197.3632, Florida Statutes, the assessment rolls shall be certified to the St. Johns County Tax Collector prior to September 15, 2015.

**Section 3.** Special assessments imposed within the assessment areas listed on the rolls in Section 2 hereof shall constitute a lien against assessed real 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 the ad valorem tax bill for such year is otherwise paid in full pursuant to the Uniform Assessment Collection Act.

The lien shall be deemed perfected upon adoption of this Resolution and shall attach to the real property included on such assessment rolls as of January 1, 2015, the lien date for ad valorem taxes.

**Section 4.** The Clerk of the Courts of St. Johns County is instructed to file the Certificate in the Public Records of St. Johns County, Florida.

**Section 5.** If any portion of this Resolution is for any reason held or declared to be unconstitutional, inoperative or void, such holding shall not affect the remaining portions this Resolution. If this Resolution or any provisions hereof shall be held to be inapplicable to any person, property or circumstances, such holding shall not affect its applicability to any other person, property or circumstances.

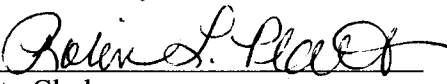
**Section 6.** To the extent that there are typographical and/or administrative errors that do not change the tone, tenor, or concept of this Resolution, then this Resolution may be revised without subsequent approval by the Board of County Commissioners.

PASSED AND ADOPTED, this 1 day of September 2015.

**BOARD OF COUNTY COMMISSIONERS  
ST. JOHNS COUNTY, FLORIDA.**

By:   
Priscilla L. Bennett, Chair

**ATTEST:** Cheryl Strickland, Clerk

By:   
Deputy Clerk

RENDITION DATE 9/3/2015

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

I HEREBY CERTIFY that I am the Chair of the Board of County Commissioners, or authorized agent of St. Johns County, Florida (the "County"); as such I have satisfied myself that all property included or includable on the **Private Road Grading Municipal Service Benefit Unit (MSBU) and Right-of-Way MSBU Assessment Rolls** for the County is properly assessed, so far as I have been able to ascertain, and that all required extensions on the above described rolls to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

The Non-Ad Valorem Assessment for St. Johns County Private Road Grading MSBUs and Right-of-Way MSBUs is as follows:

- A) CH Arnold Improvement -- 33 units are to be assessed \$244.00 per unit  
CH Arnold Maintenance --48 units are to be assessed \$85.19 per unit
- B) Deerwood Lane ROW MSBU -- 16 units are to be assessed \$660.00 per unit

The Roll has been certified and is to be electronically transferred to the St. Johns County Tax Collectors Office by the County MIS Department.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Rolls will be delivered to the St. Johns County Tax Collector by September 15, 2015.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the St. Johns County Tax Collector and made part of the above described Non-Ad Valorem Assessment Roll this 1st day of September, 2015.

**ST. JOHNS COUNTY, FLORIDA**

By: \_\_\_\_\_  
Priscilla L. Bennett, Chair