### RESOLUTION NO. 2019- 289

A RESOLUTION BY THE BOARD OF COUNTY COMMISSIONERS OF ST. JOHNS COUNTY, FLORIDA, APPROVING THE 2019-2020 NON-AD VALOREM ASSESSMENT ROLL AND ANNUAL ASSESSMENT RATE FOR THE TREASURE BEACH CANALS MUNICIPAL SERVICE BENEFIT UNIT AND AUTHORIZING THE CERTIFICATION OF SAID ASSESSMENT ROLL 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. 2013-23 on August 6, 2013 to provide for the creation of the Treasure Beach Canals Municipal Service Benefit Unit (MSBU) with an associated non-ad valorem assessment roll to fund certain 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, the owner of certain tax parcels located within the MSBU (PIN 182902-1390 and PIN 182902-1400) has requested the Board reallocate a portion of the assessments currently imposed on tax parcel PIN 182902-1400 to tax parcel PIN 182902-1390 (the "Split Parcel") to properly reflect a prior split of that tax parcel and such reallocation appears to provide a fair and reasonable allocation of the remaining costs associated with the MSBU; and,

WHEREAS, pursuant to the provisions of the Ordinance, in order to honor the reallocation request the Board is required to provide mailed notice to the owner of the Split Parcel and provide the owner of the Split Parcel an opportunity to be heard; and

WHEREAS, an affidavit of the mailing of such notice is attached hereto as Exhibit "B"; and

WHEREAS, prior to the adoption of this resolution the owner of the Split Parcel was provided an opportunity to be heard as required by the terms of the Ordinance; and

WHEREAS, a Certificate to Non-ad Valorem Assessment Roll for 2019-2020, attached hereto as Exhibit "A", incorporated by reference and made a part hereof, has been prepared to reflect the number of units and unit rate of the MSBU 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 roll on file with the office of the Clerk for the MSBU included in the attached Certificate to Non-ad Valorem Assessment Roll, including the reallocations set forth within, is 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 roll shall be certified to the St. Johns County Tax Collector prior to September 15, 2019.
- Section 3. Special assessments imposed within the assessment area listed on the roll 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 roll as of January 1, 2019, 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 12th day of September, 2019.

BOARD OF COUNTY COMMISSIONERS ST. JOHNS COUNTY, FLORIDA.

ATTEST: Hunter S. Conrad, Clerk

Paul M. Waldron, Chai

Deputy Clerk

RENDITION DATE 9/17/19

# 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 **Treasure Beach Canals Municipal Service Benefit Unit (MSBU)** for the County is properly assessed, so far as I have been able to 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.

The Non-Ad Valorem Assessment for the St. Johns County Treasure Beach Canals MSBU is as follows:

#### 406 units are to be assessed \$660 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 Roll will be delivered to the St. Johns County Tax Collector by September 15, 2019.

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 3rd day of September, 2019.

	ST. JOHNS COUNTY, FLORIDA
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By:	
•	Paul M. Waldron, Chair

## EXHIBIT "B" AFFADAVIT OF MAILING

#### STATE OF FLORIDA ST. JOHNS COUNTY

BEFORE ME, the undersigned authority, personally appeared Damon Douglas, who, after being duly sworn, deposes and say:

I Damon Douglas, have been designated by the County Administrator of St. Johns County, Florida, to mail the notice required by Section 14(B) of Ordinance No. 2013-23, enacted by the board of County Commissioners of St. Johns County, Florida on August 6, 2013, (the Ordinance). On or before August 14, 2019, I mailed or directed the mailing of, a notice in accordance with Section 14(B) of the Ordinance by first class mail, to the owner of tax parcel (PIN 182902-1390) in conformance with the requirements of the Ordinance, at the address shown on the real property assessment tax roll maintained by the St. Johns County Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

FURTHER AFFIANT SAYETH NOT,

Affiant

The foregoing instrument was acknowledged before me by Damon Douglas, who is personally known to me or who has produced an oath.

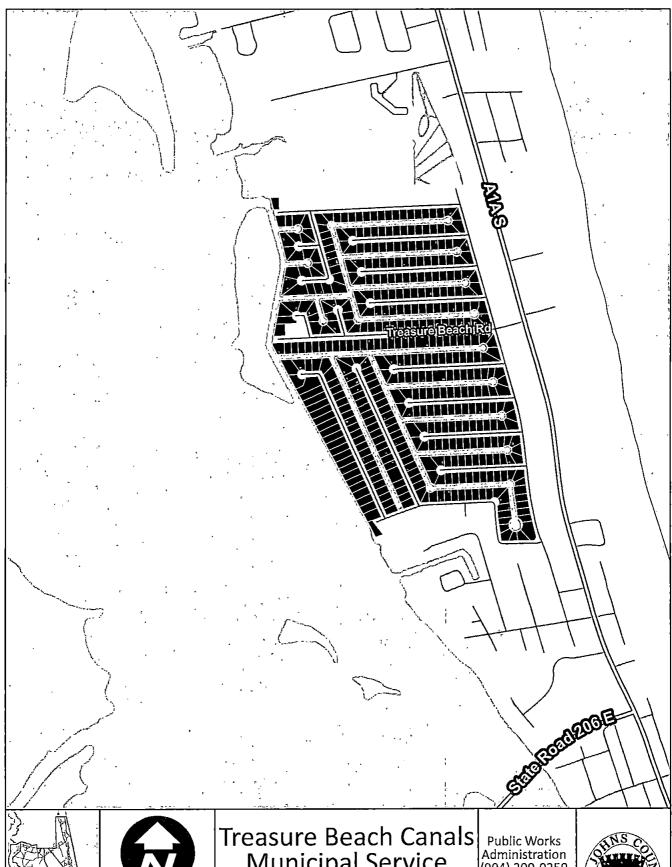
WITNESS, my hand and official seal this 3 day of August, A.D., 2019

Signature of person taking acknowledgement

Tann my L Bra L Dra L
Name of acknowledger (printed)

My commission expires:

Commission # GG 152192 My Comm. Expires Jan 9, 2022 Borded through National Notary Assn.







Feet August 8, 2019

# Treasure Beach Canals Municipal Service Benefit Unit

2019 Non-ad Valorem Assessment Roll

# Public Works Administration (904) 209-0259

