

RESOLUTION NO. 2024- 360

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF ST. JOHNS COUNTY, FLORIDA, ADOPTING THE ANNUAL ASSESSMENT RESOLUTION FOR FISCAL YEAR 2024-2025 PURSUANT TO THE SOLID WASTE ORDINANCE, ESTABLISHING THE SOLID WASTE COST TO BE ASSESSED AND APPORTIONED, ESTABLISHING THE RATE OF EACH SOLID WASTE SPECIAL NON-AD VALOREM ASSESSMENT, APPROVING THE NON-AD VALOREM ASSESSMENT ROLL FOR THE SOLID WASTE MUNICIPAL SERVICE BENEFIT UNITS, 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, DETERMINING THE METHOD OF COLLECTION OF THE SOLID WASTE SPECIAL NON-AD VALOREM ASSESSMENTS, PROVIDING FOR THE EFFECT OF ADOPTION OF THE RESOLUTION, AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of St. Johns County, Florida enacted Ordinance No. 1989-20 on May 9, 1989 and Ordinance No. 1994-07 on February 22, 1994 to provide for the creation of Municipal Service Benefit Units with associated non-ad valorem assessment rolls to fund certain Solid Waste and Recyclable Materials collection and disposal services, facilities, and programs to serve the Non-Exempt Residential Properties located therein; and

WHEREAS, the St. Johns County Solid Waste Ordinance, Ordinance No. 2017-39 ("Solid Waste Ordinance") repealed Ordinance Nos. 89-20 and 94-07, but ratified and confirmed the existing MSBUs created in those ordinances; and

WHEREAS, the continued imposition of the Special Assessments is an equitable and efficient method of allocating and apportioning the Solid Waste Cost among the parcels of Non-Exempt Residential Property within the MSBUs; and

WHEREAS, Section 17.A(1) of the Solid Waste Ordinance provides that annually, during the budget adoption process at a duly noticed public hearing, the Board shall adopt an Annual Assessment Resolution for each Fiscal Year in which Special Assessments will be imposed to fund the Solid Waste Cost, after hearing any oral or written objections; and

WHEREAS, Section 17.A(1) of the Solid Waste Ordinance provides that the Annual Assessment Resolution shall (a) determine the Solid Waste Cost to be assessed for the upcoming Fiscal Year; (b) establish the rate for each of the Special Assessments to be imposed in the upcoming Fiscal Year; (c) establish or increase the maximum assessment rates, if such maximum assessment rates were included in any notices required by Section 17.B of the Solid Waste

Ordinance; (d) approve the Assessment Roll prepared in accordance with the requirements set forth in the Solid Waste Ordinance for the upcoming Fiscal Year with such adjustments as the Board deems just and right; and (e) determine the method of collection of the Special Assessments; and

WHEREAS, Section 17.A(4) of the Solid Waste Ordinance provides that the Special Assessments for the applicable Fiscal Year shall be established upon the adoption of the Annual Assessment Resolution; and

WHEREAS, Section 17.A(2) of the Solid Waste Ordinance provides that the Assessment Roll shall contain the following: (a) a summary description of all Non-Exempt Residential Property within the MSBUs conforming to the description contained on the Tax Roll; (b) the name of the owner of the Non-Exempt Residential Property; (c) the number of residences, Dwelling Units, or Habitats attributable to each parcel; (d) the estimated maximum annual assessment for each residence, Dwelling Unit, or Habitat; and (e) the amount of each Special Assessment to be imposed against each Non-Exempt Residential Property; and

WHEREAS, the Assessment Roll has been made available for inspection by the public, as required by the Solid Waste Ordinance; and

WHEREAS, § 197.3632, Florida Statutes, 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 Roll for 2024-2025, attached hereto as Exhibit "A" and incorporated by reference and made a part hereof, has been prepared to reflect the number of units and unit rates of the MSBUs and to authorize the electronic transmission of the aforementioned Assessment Roll to the St. Johns County Tax Collector; and

WHEREAS, a duly noticed public hearing was held on September 3, 2024, and any and all comments and objections of all interested persons were heard and considered, as required by the Solid Waste Ordinance.

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

Section 1. Recitals. The above recitals are true and correct and are hereby incorporated by reference into the body of this Resolution and adopted as findings of fact.

Section 2. Definitions. Unless otherwise defined herein, all capitalized terms in this resolution shall have the meanings set forth in Section 2 of the Solid Waste Ordinance. This resolution constitutes the Annual Assessment Resolution as defined in the Solid Waste Ordinance.

Section 3. Determination of Solid Waste Cost; Establishment of Special Assessments.

A. The Non-Exempt Residential Property described in the Assessment Roll, which is approved hereby, are hereby found to be specially benefited by the provision of Solid Waste and Recyclable Materials collection and disposal services, facilities, and programs described in the

Solid Waste Ordinance in the amount of the Special Assessments set forth in the Assessment Roll, a copy of which was present or available at the above referenced public hearing and is incorporated herein by reference.

B. It is hereby ascertained, determined, and declared that each parcel of Non-Exempt Residential Property within the MSBUs will be benefitted by the County's provision of Solid Waste and Recyclable Materials collection and disposal services, facilities, and programs described in the Solid Waste Ordinance in an amount not less than the Special Assessments for such parcel, computed in the manner set forth in the Solid Waste Ordinance.

C. Adoption of this resolution constitutes a legislative determination that all parcels assessed derive a special benefit, as set forth in the Solid Waste Ordinance, from the Solid Waste and Recyclable Materials collection and disposal services, facilities, and programs to be provided and a legislative determination that the Special Assessments are fairly and reasonably apportioned among the Non-Exempt Residential Properties that receive the special benefit.

D. The Solid Waste Cost to be assessed and apportioned among benefited parcels for the Fiscal Year beginning October 1, 2024 is hereby determined to be \$28,677,362.00. The Solid Waste Cost shall be allocated among each Non-Exempt Residential Property within the MSBUs for each residence, Dwelling Unit, and Habitat, whether occupied or not, located upon such Non-Exempt Residential Property.

E. An annual rate of assessment for the Disposal Assessment of \$62.00 is hereby approved for each residence, Dwelling Unit, and Habitat, whether occupied or not, located upon Non-Exempt Residential Property, for the Fiscal Year beginning October 1, 2024.

F. An annual rate of assessment for the Collection Assessment of \$130.00 is hereby approved for each residence, Dwelling Unit, and Habitat, whether occupied or not, located upon Non-Exempt Residential Property, for the Fiscal Year beginning October 1, 2024.

G. An annual rate of assessment for the Recycling Assessment of \$62.00 is hereby approved for each residence, Dwelling Unit, and Habitat, whether occupied or not, located upon Non-Exempt Residential Property, for the Fiscal Year beginning October 1, 2024.

H. The Special Assessments for Solid Waste and Recyclable Materials collection and disposal services, facilities, and programs in the amounts set forth in the Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Non-Exempt Residential Property described in the Assessment Roll.

I. Any shortfall in the expected Special Assessments proceeds due to any reduction or exemption from payment of the Special Assessments required by law or authorized by the Board shall be supplemented by any legally available funds, or combination of funds, and shall not be paid for by proceeds or funds derived from the Special Assessments.

J. As authorized by Section 17.C of the Solid Waste Ordinance, prorated Special Assessments are also levied and imposed against each residence, Dwelling Unit, and Habitat that is constructed upon or moved onto Non-Exempt Residential Property, or is on such property and

receives County approval for Electrical Service, after adoption of this resolution based upon the rates of assessment approved herein.

Section 4. Approval of Assessment Roll; Determination of Method of Collection.

A. The Board hereby approves the 2024-2025 non-ad valorem assessment rolls for the MSBUs included in the Certificate to Non-ad Valorem Assessment Roll attached hereto as Exhibit A and authorizes the Chairman of the Board to execute said Certificate.

B. The Assessment Roll, as approved herein, shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Solid Waste Ordinance and shall be accompanied by the executed Certificate.


Section 5. 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 determination of special benefit and fair apportionment to the Non-Exempt Residential Property in the MSBUs, the method of apportionment and assessment, the rate of assessment, the Assessment Roll, and the levy and lien of the Special Assessments) unless suit is initiated in a court of competent jurisdiction to secure relief within twenty (20) days from the date of this resolution.

Section 6. Effective Date. This resolution shall take effect immediately upon its passage and adoption.

Section 7. Filing. The Clerk of the Courts of St. Johns County is instructed to file the executed Certificate in the Public Records of St. Johns County, Florida.


PASSED AND ADOPTED by the Board of County Commissioners of St. Johns County, Florida, this 3rd day of September, 2024.

BOARD OF COUNTY COMMISSIONERS ST. JOHNS COUNTY, FLORIDA.

By  _____
Sarah Arnold, Chair

ATTEST: Brandon J. Patty
Clerk of the Circuit Court & Comptroller

Rendition Date SEP 03 2024

By:  _____
Deputy Clerk



CERTIFICATE
TO
NON-AD VALOREM ASSESSMENT ROLL

I HEREBY CERTIFY that I am the Chair of the Board of County Commissioners, or authorized agent of St. Johns County, Florida (“County”); as such I have satisfied myself that all property included or includable on the Solid Waste MSBUs Assessment Roll for the County are 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 Assessments for St. Johns County Solid Waste MSBUs are as follows:

Solid Waste Disposal – 112,903 units are to be assessed \$62.00 per unit
Solid Waste Collection – 112,903 units are to be assessed \$130.00 per unit
Solid Waste Recycling – 112,903 units are to be assessed \$62.00 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 Roll will be delivered to the St. Johns County Tax Collector by September 15, 2024.

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, 2024.

ST. JOHNS COUNTY, FLORIDA

By: _____
Sarah Arnold, Chair