RESOLUTION 2023/2024 - \_\_\_\_

#### **CLAY COUNTY, FLORIDA**

#### FINAL ASSESSMENT RESOLUTION

#### **FOR**

#### CLAY COUNTY SUBDIVISION ROADS MAINTENANCE MUNICIPAL SERVICE BENEFIT UNIT 2024/2025 FISCAL YEAR

**ADOPTED AUGUST 27, 2024** 

Shadow Crest at Rolling Hills
Rolling Hills Unit Two-B
Double Branch
Bradley Creek Crossing Unit 2

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#### **RESOLUTION NO. 2023/2024-**\_\_\_\_

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF CLAY COUNTY, FLORIDA, RELATING TO THE PROVISION OF AND SUBDIVISION ROADS MAINTENANCE RESURFACING SERVICES WITHIN THE SUBDIVISION ROADS MAINTENANCE MUNICIPAL SERVICE BENEFIT UNIT AND THE ADDITIONAL NEW SUBDIVISIONS TO BE ADDED THEREIN; PROVIDING AUTHORITY **DEFINITIONS**; **CREATING** THE **SUBDIVISION** MAINTENANCE MUNICIPAL SERVICE BENEFIT UNIT ASSESSMENT AREA: CONFIRMING THE INITIAL ASSESSMENT RESOLUTION; APPROVING THE **SUBDIVISION ROADS** MAINTENANCE ASSESSMENT ROLL; PROVIDING FOR THE IMPOSITION OF THE SUBDIVISION ROADS MAINTENANCE ASSESSMENTS; PROVIDING FOR COLLECTION OF THE SUBDIVISION ROADS MAINTENANCE UNIFORM ASSESSMENT ASSESSMENTS PURSUANT TO THE COLLECTION ACT: PROVIDING FOR THE EFFECT OF THIS RESOLUTION; PROVIDING SEVERABILITY AND AN EFFECTIVE DATE.

#### Recitals

WHEREAS, the Board of County Commissioners (the Board) of Clay County, Florida (the County) adopted Ordinance No. 2003-69 on July 22, 2003, to provide for the imposition of special assessments to fund the construction of Capital Projects and the provision of Related Services to benefit property within the Assessment Area (the Ordinance); and,

WHEREAS, pursuant to the Ordinance, the Board created the Subdivision Roads Maintenance Municipal Services Benefit Unit as an Assessment Area, with the adoption of the Final Assessment Resolution No. 2019/2020-95 on August 25, 2020, in order to provide a way to fund the provision of maintenance and resurfacing services within the Assessment Area; and,

WHEREAS, on June 25, 2024 the Board adopted Resolution No. 2023/2024-60, the Initial Assessment Resolution for Clay County Subdivision Roads Maintenance Municipal Service Benefit Unit, to add new subdivisions therein and describe the method of assessing the cost of Subdivision Roads Maintenance Services against the real property that will be specially benefitted

thereby, and directing the preparation of the preliminary Subdivision Roads Maintenance Assessment Roll, comprised of 4 sub-assessment rolls, and provision of the notices required by the Ordinance (the Initial Assessment Resolution); and,

WHEREAS, pursuant to the provisions of the Ordinance, the Board is required to confirm or repeal the Initial Assessment Resolution with such amendments as the Board deems appropriate after hearing comments and receiving objections of all interested parties; and,

WHEREAS, the Subdivision Roads Maintenance Assessment Roll, comprised of 4 subassessment rolls, has been filed with the Assessment Coordinator, as required by the Ordinance; and.

WHEREAS, as required by the Ordinance, notice of a public hearing has been published and mailed to each property owner proposed to be assessed, notifying such property owner of the opportunity to be heard concerning the Subdivision Roads Maintenance Assessments (the Assessments); the proof of publication and affidavit of mailing are attached hereto as Appendices A and B respectively; and,

WHEREAS, a public hearing has been duly held 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 Clay County, Florida, as follows:

**SECTION 1. AUTHORITY.** This Final Assessment Resolution is adopted pursuant to the Ordinance, Chapter 125, Florida Statutes, Article VIII, Section 1, Florida Constitution, and other applicable provisions of law.

**SECTION 2. DEFINITIONS.** This Resolution is the Final Assessment Resolution as defined in the Ordinance. All capitalized terms in this Final Assessment Resolution shall have the

meanings defined in the Ordinance and Initial Assessment Resolution.

**SECTION 3. CREATION OF ASSESSMENT AREA.** The Subdivision Roads Maintenance Municipal Service Benefit Unit was created as an Assessment Area pursuant to the Ordinance to include all property described in Final Assessment Resolution No. 2019/2020-95 adopted on August 25, 2020.

SECTION 4. CONFIRMATION OF INITIAL ASSESSMENT RESOLUTION. Initial Assessment Resolution No. 2023/2024-60, adopted on June 25, 2024, is hereby ratified and confirmed.

SECTION 5. APPROVAL OF SUBDIVISION ROADS MAINTENANCE ASSESSMENT ROLL. The Subdivision Roads Maintenance Assessment Roll comprised of 4 sub-assessment rolls, one for each subdivision listed in section 6.A. The Subdivision Roads Maintenance Assessment Roll, which is currently on file in the office of the Assessment Coordinator and incorporated herein by reference, is hereby approved for the Fiscal Year commencing on October 1, 2024.

SECTION 6. IMPOSITION OF SUBDIVISION ROADS MAINTENANCE ASSESSMENTS.

(A) The Tax Parcels described in the sub-assessment rolls of the Subdivision Roads Maintenance Assessment Roll are hereby found to be specially benefited by the provision of the Subdivision Roads Maintenance Services in the amount of the annual Assessments set forth in the sub-assessment rolls of the Subdivision Roads Maintenance Assessment Roll. The methodology set forth in Section 3.02 of the Initial Assessment Resolution for computing the annual Assessments is hereby approved and found to be a fair and reasonable method of apportioning the Assessed Cost among the benefited properties. For the Fiscal Year commencing October 1, 2024,

the rate of Assessment for each Tax Parcel, which constitutes the Assessment Unit pursuant to the Ordinance, is as follows:

- (1) Shadow Crest at Rolling Hills; \$235.24 per Tax Parcel.
- (2) Rolling Hills Unit Two-B; \$401.44 per Tax Parcel.
- (3) Double Branch; \$543.64 per Tax Parcel
- (4) Bradley Creek Crossing Unit 2; \$450.34 per Tax Parcel.

The computation of the rate of the Assessment for each Assessment Unit is set forth in Composite Appendix C attached hereto, and the same is hereby approved.

- (B) The annual Assessments computed in the manner set forth in the Initial Assessment Resolution are hereby levied and imposed on all Tax Parcels described in the sub-assessment rolls of the Subdivision Roads Maintenance Assessment Roll.
- (C) Upon adoption of this Final Assessment Resolution, the Assessments shall constitute a lien against the assessed 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 paid. The lien shall be deemed perfected upon adoption by the Board of this Final Assessment Resolution and shall attach to the property included on the sub-assessment rolls in the Subdivision Roads Maintenance Assessment Roll as of the prior January 1, the lien date for ad valorem taxes.

SECTION 7. COLLECTION OF SUBDIVISION ROADS MAINTENANCE ASSESSMENTS. The Assessments shall be collected pursuant to the Uniform Assessment Collection Act. Upon adoption of this Final Assessment Resolution, the Assessment Coordinator shall cause the certification and delivery of the sub-assessment rolls in the Subdivision Roads Maintenance Assessment Roll to the Tax Collector by September 15, 2024, in the manner

prescribed by the Uniform Assessment Collection Act. The sub-assessment rolls in the Subdivision Roads Maintenance Assessment Roll, as delivered to the Tax Collector, shall be accompanied by Certificates to the sub-assessment rolls of the Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Composite Appendix D.

SECTION 8. EFFECT OF FINAL ASSESSMENT RESOLUTION. The adoption of this Final Assessment Resolution shall be the final adjudication of the issues presented herein and in the Initial Assessment Resolution (including, but not limited to, the method by which the Assessments are computed, the Subdivision Roads Maintenance Assessment Roll, the annual Assessment amount, the levy and lien of the 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's action adopting this Final Assessment Resolution.

**SECTION 9. SEVERABILITY.** If any clause, section, or provision of this Resolution shall be declared unconstitutional or invalid for any reason or cause, the remaining portions of said Resolution shall remain in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

**SECTION 10. EFFECTIVE DATE.** This Resolution shall take effect immediately upon its adoption.

**DULY ADOPTED** this 27th day of August, 2024.

BOARD OF COUNTY COMMISSIONERS OF CLAY COUNTY, FLORIDA

By:		
• —	Jim Renninger, Chairman	

Tara S. Green
Clay County Clerk of Court and Comptroller Ex Officio Clerk to the Board

F:\Ordinances\Subdivision\Subdivision road maintenance MSBU\2024\New Subdivisions\2024 Final Asses Resolution.docx

## APPENDIX A PROOF OF PUBLICATION

#### **PUBLISHER AFFIDAVIT**

#### PUBLISHER AFFIDAVIT CLAY TODAY

Published Weekly Fleming Island, Florida

#### STATE OF FLORIDA COUNTY OF CLAY:

Before the undersigned authority personally appeared Hugh Osteen, who on oath says that he is the publisher of the "Clay Today" a newspaper published weekly at Fleming Island in Clay County, Florida; that the attached copy of advertisement

Being a Legal Notice

In the matter of Notice of Hearing Special Assessments Clay County Subdivision Roads August 27, 2024

**LEGAL:** 117568

Was published in said newspaper in the issues:

8/1/2024

Affiant Further says that said "Clay Today" is a newspaper published at Fleming Island, in said Clay County, Florida, and that the said newspaper Has heretofore been continuously published in said Clay County, Florida, Weekly, and has been entered as Periodical material matter at the post Office in Orange Park, in said Clay County, Florida, for period of one year next proceeding the first publication of the attached copy of advertisement, and affiant further says that he has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Sworn to me and subscribed before me 08/01/2024

Christie Lou Wayse CHRISTIE LOU WAYSE WY COMMISSION PRINCES

NOTARY PUBLIC, STATE OF FLORIDA

3513 US HWY 17 Florning Island FL 32003 Telephone (904) 264-3200 FAX (904) 264-3285 E-Mail: legal@claytodayonline.com Christie Wayne christie@osteenmediagroup.com 16 CLAY TODAY - August 1, 2024

CLAYTODAYONLINE.COM

### Soul Food Festival hosts first 'Youth Sneaker Ball'

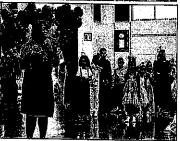


NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF SPECIAL ASSESSMENTS IN THE CLAY COUNTS SUBDIVISION ROADS MAINTENANCE MUNICIPAL SERVICE BENEFIT UNIT TO FURD THE MAINTENANCE COSTS OF SUBDIVISION ROADS MADE SUBJECT TO THE IMPOSITION OF THE MISBU











# APPENDIX B AFFIDAVIT OF MAILING

### AFFIDAVIT OF MAILING (New)

BEFORE ME, the undersigned authority, personally appeared T. James Hovda, III, who, after being duly sworn, deposes and says:

- 1. I am the Assistant County Attorney designated by the Board of County Commissioners of Clay County, Florida (the Board), to mail the notices required by the Initial Assessment Resolution No. 2023/2024-60 and Ordinance No. 2003-69.
- 2. On or before August 1, 2024, I mailed, or directed the mailing of the notices by first class mail in accordance with the Initial Assessment Resolution No. 2023/2024-60 and Ordinance No. 2003-69 at the address provided to the Clay County Property Appraiser for the real property assessment tax roll maintained by the Clay County Property Appraiser for the purpose of the levy and collection of ad valorem taxes. If any property owner entitled to keep their names and address confidential under Florida law were indicated in the sub-assessment rolls within the proposed Subdivision Roads Maintenance Municipal Service Benefit Unit, notices were likewise mailed to them by first class mail.
- 3. Each notice 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 total revenue the County expects to collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; 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 NAUGHT.

STATE OF FLORIDA COUNTY OF CLAY  The foregoing instrument was acknown presence or () online notarization, this 26t Assistant County Attorney, who is () pe as identification, and did	
Deux & Capo  Notary Public Signature	My Commission Expres February 24, 2026 (SEAL)
Printed Name: ACC COPO  Online Notary (Check if acknowledgmen)	t done by Online Notarization)

## APPENDIX C ASSESSMENT COMPUTATIONS

#### **Shadow Crest at Rolling Hills - 247 Parcels**

Initial Year of Assessment 2024/2025

#### Total Assessed Cost FY 2024/2025 Assessment per parcel (247)

\$58,104.28 \$235.24

REVENUE		
Estimated Revenues		\$58,104.28
Statutory 5% Budget Requirement		(\$2,905.21)
, , ,	Balance Forward	\$55,199.07

EXPENDITURES		-
<u>Budget</u>		
Collection Costs (2% tax collector commission + administrative fees)		\$1,895.18
Annual Maintenance		\$0.00
Reserves - Maintenance		\$5,300.00
Reserves - Future Resurfacing		\$48,003.89
	Total Expenditures	\$55,199.07

Fiscal Year 2024/2025 Assessment
Fiscal Year 2024/2025 Total Collection

\$235.24 \$58,104.28

#### Rolling Hills Unit Two-B - 23 Parcels

Initial Year of Assessment 2024/2025

#### Total Assessed Cost FY 2024/2025 Assessment per parcel (23)

\$9,233.12 \$401.44

REVENUE		-
Estimated Revenues		\$9,233.12
Statutory 5% Budget Requirement		(\$461.66)
	Balance Forward	\$8,771.46

EXPENDITURES		
<u>Budget</u>		
Collection Costs (2% tax collector commission + administrative fees)		(\$461.66)
Annual Maintenance		\$0.00
Reserves - Maintenance		\$2,140.00
Reserves - Future Resurfacing		\$7,093.12
	Total Expenditures	\$8,771.46

Fiscal Year 2024/2025 Assessment Fiscal Year 2024/2025 Total Collection \$401.44

\$9,233.12

#### **Double Branch - 153 Parcels**

Initial Year of Assessment 2024/2025

#### Total Assessed Cost FY 2024/2025 Assessment per parcel (153)

\$83,176.92 \$543.64

REVENUE		
Estimated Revenues		\$83,176.92
Statutory 5% Budget Requirement		(\$4,158.85)
	Balance Forward	\$79,018.07

EXPENDITURES		-111
Budget		
Collection Costs (2% tax collector commission + administrative fees)		(\$4,158.85)
Annual Maintenance		\$0.00
Reserves - Maintenance		\$11,195.00
Reserves - Future Resurfacing		\$71,981.92
	Total Expenditures	\$79,018.07

Fiscal Year 2024/2025 Assessment Fiscal Year 2024/2025 Total Collection \$543.64 \$83,176.92

#### **Bradley Creek Crossing Unit 2 - 43 Parcels**

Initial Year of Assessment 2024/2025

Total Assessed Cost FY 2024/2025 Assessment per parcel (43) \$19,364.62 \$450.34

REVENUE		
Estimated Revenues		\$19,364.62
Statutory 5% Budget Requirement		(\$968.23)
	Balance Forward	\$18,396.39

EXPENDITURES		
<u>Budget</u>		
Collection Costs (2% tax collector commission + administrative fees)		(\$968.23)
Annual Maintenance		\$0.00
Reserves - Maintenance		\$2,420.00
Reserves - Future Resurfacing		\$16,944.62
	Total Expenditures	\$18,396.39

Fiscal Year 2024/2025 Assessment Fiscal Year 2024/2025 Total Collection \$450.34

\$19,364.62

#### APPENDIX D

## FORM OF CERTIFICATES TO NON-AD VALOREM ASSESSMENT ROLL

#### SHADOW CREST AT ROLLING HILLS

I, the undersigned, hereby certify that I am the Chairman of the Board, or authorized agent of the Board of County Commissioners located in Clay County, Florida; as such, I have satisfied myself that all property included or includable on the Non-Ad Valorem Assessment Roll for the aforesaid 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.

I further certify that, upon completion of this Certificate and the attachment of same to the herein described Non-Ad Valorem Assessment Roll as a part thereof, said Non-Ad Valorem Assessment Roll will be delivered to the Tax Collector of this County.

Jim Renninger, Chairman, Clay County
Board of County Commissioners
ATTEST:
Tara S. Green, Clay County Clerk of Court and Comptroller Ex Officio Clerk to the Board

	1 AU Parcels
Parcels	247
AU	247
\$235.24/AU	\$58,104.28

#### **ROLLING HILLS UNIT TWO-B**

I, the undersigned, hereby certify that I am the Chairman of the Board, or authorized agent of the Board of County Commissioners located in Clay County, Florida; as such, I have satisfied myself that all property included or includable on the Non-Ad Valorem Assessment Roll for the aforesaid 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.

I further certify that, upon completion of this Certificate and the attachment of same to the herein described Non-Ad Valorem Assessment Roll as a part thereof, said Non-Ad Valorem Assessment Roll will be delivered to the Tax Collector of this County.

Received this day of, 2024.	
DIANE HUTCHINGS	T' D Claring Clarify
CLAY COUNTY TAX COLLECTOR	Jim Renninger, Chairman, Clay County Board of County Commissioners
By:	
Stephanie Davis Tax Manager	ATTEST:
	Tara S. Green, Clay County Clerk of Court and Comptroller
	Ex Officio Clerk to the Board

	1 AU Parcels
Parcels	23
AU	23
\$401.44/AU	\$9,233.12

#### **DOUBLE BRANCH**

I, the undersigned, hereby certify that I am the Chairman of the Board, or authorized agent of the Board of County Commissioners located in Clay County, Florida; as such, I have satisfied myself that all property included or includable on the Non-Ad Valorem Assessment Roll for the aforesaid 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.

I further certify that, upon completion of this Certificate and the attachment of same to the herein described Non-Ad Valorem Assessment Roll as a part thereof, said Non-Ad Valorem Assessment Roll will be delivered to the Tax Collector of this County.

Received this day of, 2024.	
DIANE HUTCHINGS CLAY COUNTY TAX COLLECTOR	Jim Renninger, Chairman, Clay County
	Board of County Commissioners
By: Stephanie Davis Tax Manager	ATTEST:
	Tara S. Green, Clay County Clerk of Court and Comptroller Ex Officio Clerk to the Board

	1 AU Parcels
Parcels	153
AU	153
\$543.64/AU	\$83,176.92

#### **BRADLEY CREEK CROSSING UNIT 2**

I, the undersigned, hereby certify that I am the Chairman of the Board, or authorized agent of the Board of County Commissioners located in Clay County, Florida; as such, I have satisfied myself that all property included or includable on the Non-Ad Valorem Assessment Roll for the aforesaid 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.

I further certify that, upon completion of this Certificate and the attachment of same to the herein described Non-Ad Valorem Assessment Roll as a part thereof, said Non-Ad Valorem Assessment Roll will be delivered to the Tax Collector of this County.

Received this day of, 2024.	
DIANE HUTCHINGS CLAY COUNTY TAX COLLECTOR	Jim Renninger, Chairman, Clay County Board of County Commissioners
By: Stephanie Davis Tax Manager	ATTEST:
	Tara S. Green, Clay County Clerk of Court and Comptroller  Ex Officio Clerk to the Board

	1 AU Parcels
Parcels	43
AU	43
\$450.34/AU	\$19,364.62