

CLAY COUNTY RESOLUTION NO. 2025/2026 – ____

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF CLAY COUNTY, FLORIDA, RELATING TO THE IMPROVEMENT AND MAINTENANCE OF CERTAIN ROADS WITHIN THE BLUE JAY ROADS MUNICIPAL SERVICE BENEFIT UNIT; IMPOSING ROAD IMPROVEMENT AND MAINTENANCE ASSESSMENTS AGAINST CERTAIN PROPERTIES LOCATED WITHIN THE BLUE JAY ROADS MUNICIPAL SERVICE BENEFIT UNIT, WHICH IS LOCATED WITHIN THE UNINCORPORATED AREA OF CLAY COUNTY, FLORIDA; ESTABLISHING THE RATE OF ASSESSMENT; APPROVING THE ASSESSMENT ROLL; AND PROVIDING AN EFFECTIVE DATE.

Recitals

WHEREAS, the Board adopted the Capital Project and Related Service Assessment Ordinance, Ordinance No. 03-69 (the “Ordinance”), to provide for the creation of Assessment Areas and authorize the imposition of special assessments to fund the construction of Local Improvements and the provision of Related Services to property located within said Assessment Areas; and,

WHEREAS, pursuant to the Ordinance, the Board created and imposed special assessments to fund the cost of Grading and Maintenance Services within the Blue Jay Drive Municipal Service Benefit Unit (the “MSBU”) on August 26, 2003, with the adoption of the Final Assessment Resolution for Maintenance Assessments in the Blue Jay Drive Municipal Service Benefit Unit, Resolution No. 02/03-86 (the “Final Assessment Resolution”); and,

WHEREAS, pursuant to the provisions of the Ordinance, the Board is required to adopt an Annual Assessment Resolution for each fiscal year to approve the Assessment Roll for such fiscal year and to establish the Assessment for each of the Tax Parcels shown thereon; and,

WHEREAS, this Resolution is adopted as the Annual Assessment Resolution for the approval of the Maintenance Services Assessment Roll for the Fiscal Year beginning October 1, 2026, and for the establishment and imposition of the Assessment for each of the Tax Parcels shown thereon; and,

WHEREAS, the Assessment Coordinator designated under the Initial Assessment Resolution for Maintenance Assessments in the Blue Jay Drive Municipal Service Benefit Unit, Resolution No. 02/03-74 (the "Initial Assessment Resolution"), has prepared a 2026 preliminary Maintenance Services Assessment Roll conforming to the requirements of the Ordinance and Section 2.02 of the Initial Assessment Resolution; and,

WHEREAS, on August 25, 2009, following a public hearing duly noticed as required by the terms of the Ordinance, the Board adopted Resolution No. 08/09-77 (the "FY 08/09 Annual Assessment Resolution"), by which it established the maximum Assessment rate that can be but is not required to be assessed and apportioned among benefited properties in each Fiscal Year subsequent to the Fiscal Year beginning October 1, 2009, without additional notice to the property owners; and,

WHEREAS, the Board has deemed it to be in the best interests of the citizens and residents within the MSBU that Assessments to fund the Assessed Cost of the Grading and Maintenance Services therein continue to be imposed for the Fiscal Year beginning October 1, 2026.

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

SECTION 1. RECITALS. The foregoing recitals are hereby ratified and confirmed as being true and correct and are hereby made a specific part of this Resolution.

SECTION 2. AUTHORITY. This Resolution is adopted pursuant to the provisions of the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, Article VIII, Section 1, Florida Constitution, Chapter 125, Florida Statutes, and other applicable provisions of law.

SECTION 3. DEFINITIONS. All capitalized terms not otherwise defined herein shall have the meanings defined in the Ordinance, the Initial Assessment Resolution, and the Final Assessment Resolution unless the context clearly indicates an alternative meaning.

SECTION 4. ANNUAL ASSESSMENTS TO FUND GRADING AND MAINTENANCE SERVICES.

(A) Each of the Tax Parcels described in the 2026 preliminary Maintenance Services Assessment Roll is hereby found to be specially benefited by the provision of the Grading and Maintenance Services in the amount of the annual Assessment set forth therefor in the 2026 preliminary Maintenance Services Assessment Roll. The methodology set forth in Section 3.02 of the Initial Assessment Resolution, as confirmed by the Final 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 beginning October 1, 2026, the rate of Assessment for each Lot, which constitutes the Assessment Unit pursuant to the Ordinance, shall be \$125. The computation of the rate of the Assessment for each Assessment Unit is set forth in Appendix A attached hereto, and the same is hereby approved.

(B) The annual Assessments computed in the manner set forth in the Initial Assessment Resolution, as confirmed by the Final Assessment Resolution, at the rate set forth in subsection (A), are hereby levied and reimposed on all Tax Parcels described in the 2026 preliminary Maintenance Services Assessment Roll.

(C) As provided in Section 2.04 of the Ordinance, and as established under the FY 08/09 Annual Assessment Resolution, the maximum Assessment rate, as computed in the manner set forth in the Initial Assessment Resolution, that can be but is not required to be assessed and apportioned among benefited properties in each Fiscal Year subsequent to the Fiscal Year beginning October 1, 2009, without additional notice to the property owners is \$125 per Lot.

SECTION 5. APPROVAL OF ASSESSMENT ROLL. The 2026 preliminary Maintenance Services Assessment Roll as prepared by and on file with the Assessment Coordinator for Grading and Maintenance Services within the MSBU, which includes the annual Assessment amounts for each Tax Parcel within the MSBU shown thereon for the Fiscal Year beginning October 1, 2026, is hereby approved as the 2026 final Maintenance Services Assessment Roll.

SECTION 6. ASSESSMENT LIENS. Upon the adoption of this Resolution, the Assessments imposed within the MSBU hereunder as shown on the 2026 preliminary Maintenance Services Assessment Roll shall constitute a lien against each of the Tax Parcels shown thereon 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 Resolution and shall attach to the property included on the final Maintenance Services Assessment Roll as of the prior January 1, the lien date for ad valorem taxes.

SECTION 7. COLLECTION OF ASSESSMENTS. The Assessments shall be collected pursuant to the Uniform Assessment Collection Act. Upon adoption of this Resolution, and pursuant to the Ordinance, the Assessment Coordinator shall cause the certification and delivery of the final Maintenance Services Assessment Roll to the Tax Collector by September 15,

2026, in the manner prescribed by the Uniform Assessment Collection Act. The final Maintenance Services Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix B.

SECTION 8. CONFLICTS. All resolutions or parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 9. EFFECT OF FINAL RESOLUTION. The adoption of this Annual Assessment Resolution shall be the final adjudication of the issues presented herein, including, but not limited to, the method by which the Assessments are computed, the final Maintenance Services 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 Annual Assessment Resolution.

SECTION 10. SEVERABILITY. If any clause, section, or other part or application of this Resolution is held by any court of competent jurisdiction to be unconstitutional or invalid for any reason or cause, in part or application, the remaining portions of this Resolution shall remain in full force and effect and be valid as if such unconstitutional or invalid portion thereof had not been incorporated herein.

SECTION 11. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

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DULY ADOPTED this 9th day of June, 2026.

BOARD OF COUNTY COMMISSIONERS
CLAY COUNTY, FLORIDA

By: _____
Kristen Burke, Its Chairman

ATTEST:

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

APPENDIX A
ASSESSMENT COMPUTATION

Blue Jay 2026/2027 Budget
459 assessments

Revenue:

Cash Carry Forward from previous year	\$ 27,484.00
Assessment revenue	\$ 57,375.00
Interest	\$ 676.00
Reversions	\$ -
Statutory 5% Budget Requirement	\$ (2,902.55)
Total	\$ 82,632.45

Expenses:

Collection Costs (2% tax collector commission + administrative fees)	\$ 2,868.75
Annual Maintenance	\$ 49,994.25
Reserve	\$ 29,769.45
Total	\$ 82,632.45

Assessment per parcel

\$ 125.00

APPENDIX B

FORM OF CERTIFICATE TO
NON-AD VALOREM ASSESSMENT

CERTIFICATE TO 2026 NON-AD VALOREM ASSESSMENT ROLL

BLUE JAY ROADS MSBU

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.

In witness whereof, I have subscribed this Certificate and caused the same to be attached to and made a part of the above described Non-Ad Valorem Assessment Roll this the 9th day of June, 2026.

Received this ____ day of _____, 2026.

DIANE HUTCHINGS
CLAY COUNTY TAX COLLECTOR

Kristen Burke, Chairman, Clay County
Board of County Commissioners

By: _____
Stephanie Davis
Chief Tax Officer

ATTEST:

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

	1 AU Parcels	2 AU Parcels	3 AU Parcels	4 AU Parcels	5 AU Parcels	TOTALS
Parcels	385	24	3	3	1	416
AU	385	48	9	12	5	459
\$125.00/ AU	\$48,125.00	\$6,000.00	\$1,125.00	\$1,500.00	\$625.00	\$57,375.00