

ORDINANCE 1499

AN ORDINANCE OF THE CITY OF PANAMA CITY BEACH, FLORIDA, RELATED TO SETTING AND NOTICING MAXIMUM RATES FOR SPECIAL OR NON-AD VALOREM ASSESSMENTS AND STANDARDIZED PROCEDURES ASSOCIATED THEREWITH; REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT; PROVIDING FOR CODIFICATION; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

NOW THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PANAMA CITY BEACH:

SECTION 1. AMENDING CHAPTER 28. From and after the effective date of this ordinance, Sections 2.08 and 3.02, Chapter 28 of the Code of Ordinances of the City of Panama City Beach, as amended, related to Capital Improvement and Essential Services Assessments, are hereby amended to read as follows (new text **bold and underlined**, deleted text ~~struck through~~):

SECTION 2.08. - ANNUAL ASSESSMENT RESOLUTION shall be modified and amended as follows:

**(A)** The Council shall adopt an Annual Assessment Resolution during its budget adoption process for each Fiscal Year in which Assessments will be imposed to approve the Assessment Roll for such Fiscal Year. The Final Assessment Resolution shall constitute the Annual Assessment Resolution for the initial Fiscal Year. The Assessment Roll, as prepared in accordance with the Initial Assessment Resolution and confirmed or amended by the Final Assessment Resolution, shall be confirmed or amended by the Annual Assessment Resolution to reflect the then applicable portion of the cost of the Capital Improvements or Essential Services, or both, to be paid by Assessments. If the proposed Assessment for any parcel of property exceeds the maximum amount established in

the notice provided pursuant to Section 2.05 hereof or if an Assessment is imposed against property not previously subject thereto, the Council shall provide notice to the owner of such property in accordance with Sections 2.05 and 2.06 hereof and conduct a public hearing prior to adoption of the Annual Assessment Resolution.

**(B) The Council may also establish by resolution or directive such reasonable procedures or directions to confirm and comply with the Uniform Assessment Collection Act as may be practicable and necessary.**

**(C) Nothing herein shall preclude the Council from establishing by resolution a maximum rate of assessment provided that notice of such maximum assessment rate is provided pursuant to the Uniform Assessment Collection Act. In the event that the uniform method of collection provided for in the Uniform Assessment Collection Act is used and (1) the proposed Assessment for any Fiscal Year exceeds the maximum rate of assessment adopted by the Council and included in notice previously provided to the owners of Assessed Property by law and pursuant to the Uniform Assessment Collection Act, or, (2) the method of apportionment is changed or the purpose for which the Assessment is imposed is substantially changed from that represented by notice previously provided to the owners of Assessed Property pursuant to the Uniform Assessment Collection Act, notice and opportunity to be heard shall be provided to the owners of such Assessed Property. Such notice shall substantially conform to the notice requirements set forth in the Uniform Assessment Collection Act and inform the owner of the time, date and place for adoption of the Annual Assessment Resolution. The failure of the owner to receive such notice due to mistake or inadvertence shall not affect the validity of the Assessment Roll nor release or discharge any obligation for payment of an Assessment imposed by the Council pursuant to this Chapter.**

**(D) Without additional individual notice the maximum rate of assessment established by resolution may include and be expressed by a cognizable independent indexing feature or reference as the maximum annual increase from year to year, and shall be deemed the maximum rate of assessment authorized herein by law at the time of the initial imposition or subsequent mailed notice of the Assessment.**

**(E) No subsequent additional individual notice shall be required or necessary where the method of apportionment at the time of initial imposition or subsequent mailed notice remains unchanged and was otherwise previously noticed where the attributes of any individual tax parcel may change**

**from year to year. Provided, however, implementation of any annual increases in accord with any established maximum rate of assessment shall be noticed by publication in conformance with Section 2.05 hereof.**

SECTION 3.02. - ALTERNATIVE METHOD OF COLLECTION shall be modified and amended as follows:

In lieu of using the Uniform Assessment Collection Act, the City may elect to collect the Assessment by any other method which is authorized by law or provided by this Section 3.02 as follows:

(A) The City shall provide Assessment bills by first class mail to the owner of each affected parcel of property, other than Government Property. The bill or accompanying explanatory material shall include (1) a brief explanation of the Assessment, (2) a description of the method or Assessment Units used to determine the amount of the Assessment, (3) the number of Assessment Units attributable to the parcel, (4) **the rate or rates applied to the unit of measurement or method and** the total amount of the parcel's Assessment for the appropriate period, (5) the location at which payment will be accepted, (6) the date on which the Assessment is due, and (7) a statement that the Assessment constitutes a lien against assessed property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. **Such direct bills may also include any other information or notices for a subsequent year.**

(B) A general notice of the lien resulting from imposition of the Assessments shall be recorded in the Official Records of Bay County, Florida. Nothing herein shall be construed to require that individual liens or releases be filed in the Official Records.

(C) The City shall have the right to appoint or retain an agent to **collect and** foreclose and ~~collect~~ Assessments **including all delinquent Assessments** in the manner provided by law. An Assessment shall become delinquent if it is not paid within thirty (30) days from the due date. The City or its agent shall notify any property owner who is **or may become** delinquent in payment of an Assessment within sixty (60) days from the date such Assessment was due. Such notice shall state in effect that the City or its agent will initiate a foreclosure action and cause the foreclosure of such property subject to a delinquent Assessment in a method now or hereafter provided by law for foreclosure of mortgages on real estate **property, or otherwise as provided by law; or (2) cause an amount equivalent to the delinquent Assessment, not previously subject to collection using the uniform method**

**under the Uniform Assessment Collection Act, to be collected on the tax bill for a subsequent year.**

(D) All costs, fees and expenses, including reasonable attorney fees and title search expenses, related to any foreclosure action as described herein shall be included in any judgment or decree rendered therein. At the sale pursuant to decree in any such action, the City may be the purchaser to the same extent as an individual person or corporation. The City may join in one foreclosure action the collection of Assessments against any or all property assessed in accordance with the provisions hereof. All delinquent property owners whose property is foreclosed shall be liable for an apportioned amount of reasonable costs and expenses incurred by the City and its agents, including reasonable attorney fees, in collection of such delinquent Assessments and any other costs incurred by the City as a result of such delinquent Assessments including, but not limited to, costs paid for draws on a credit facility and the same shall be collectible as a part of or in addition to, the costs of the action.

(E) In lieu of foreclosure, any delinquent Assessment and the costs, fees and expenses attributable thereto, may be collected pursuant to the Uniform Assessment Collection Act; provided however, that (1) notice is provided to the owner in the manner required by law and this Ordinance, and (2) any existing lien of record on the affected parcel for the delinquent Assessment is supplanted by the lien resulting from certification of the Assessment Roll or to the Tax Collector.

SECTION 2. AMENDING ORDINANCE NO. 1444. From and after this effective date of this ordinance, Section 2.08, procedural Ordinance No. 1444, as amended, of the City of Panama City Beach related to the Provision and Funding of Fire Protection by Fire Service Assessments, is hereby amended to read as follows (new text **bold and underlined**, deleted text ~~struck through~~):

SECTION 2.08 ALTERNATIVE USE OF UNIFORM ASSESSMENT COLLECTION ACT shall be modified and amended as follows:

(A) The City may determine to use the uniform method of collection provided for in the Uniform Assessment Collection Act; provided, however that all of the extraordinary procedures required by the Uniform Assessment Collection Act can be and are timely complied with.

(B) In the event the uniform method of collection provided for in the Uniform Assessment Collection Act is determined to be used, the Assessment Coordinator shall publish notice which shall conform to the requirements set forth in the Uniform Assessment Collection Act and, in addition to the requirements set forth in this Ordinance, the Assessment Coordinator shall provide notice of the proposed Assessment by first class mail to the owner of each parcel of property subject to the Assessment which shall conform to the requirements set forth in the Uniform Assessment Collection Act. Such mailed notice may be provided by including the Assessment in the Property Appraiser's notice of proposed property taxes and proposed or adopted non-ad valorem assessments under Section 200.069, Florida Statutes, or its successor in function. **Such mailed notice, including any indexed maximum rate of assessment, may also be provided in advance and combined with any notice or bill associated with the traditional direct billing method of collection, or any other reasonable means of mailed notice. In such a circumstance no additional mailed notices shall be required for increases within or less than such indexed annual increases in rates so noticed previously by mail.** The Assessment Coordinator may provide proof of all such notices by affidavit. Failure of the owner to receive notice due to mistake or inadvertence shall nevertheless not affect the validity of the Assessment Roll nor release or discharge any obligation for payment of an Assessment imposed by the City Council pursuant to this Ordinance.

(C) The City Council may also establish by resolution or directive such reasonable procedures or directions to confirm and comply with the Uniform Assessment Collection Act as may be practicable and necessary.

(D) Nothing herein shall preclude the City Council from establishing by resolution a maximum rate of assessment provided that notice of such maximum assessment rate is provided pursuant to the Uniform Assessment Collection Act. In the event that the uniform method of collection provided for in the Uniform Assessment Collection Act is used and (1) the proposed Assessment for any Fiscal Year exceeds the maximum rate of assessment adopted by the City Council and included in notice previously provided to the owners of Assessed Property **by law and** pursuant to the Uniform Assessment Collection Act, (2) the method of apportionment is changed or the purpose for which the Assessment is imposed is

substantially changed from that represented by notice previously provided to the owners of Assessed Property pursuant to the Uniform Assessment Collection Act, (3) Assessed Property is reclassified in a manner which results in an increased Assessment from that represented by notice previously provided to the owners of Assessed Property pursuant to the Uniform Assessment Collection Act, or (4) an Assessment Roll contains Assessed Property that was not included on the Assessment Roll approved for the prior Fiscal Year, notice and opportunity to be heard shall be provided to the owners of such Assessed Property. Such notice shall substantially conform to the notice requirements set forth in the Uniform Assessment Collection Act and inform the owner of the time, date and place for adoption of the Annual Assessment Resolution. The failure of the owner to receive such notice due to mistake or inadvertence shall not affect the validity of the Assessment Roll nor release or discharge any obligation for payment of an Assessment imposed by the City Council pursuant to this Ordinance.

**(E) Without additional individual notice the maximum rate of assessment established by resolution may include and be expressed by a cognizable independent indexing feature or reference as the maximum annual increase from year to year, and shall be deemed the maximum rate of assessment authorized herein by law at the time of the initial imposition or subsequent mailed notice of the Assessment.**

**(F) No subsequent additional individual notice shall be required or necessary where the method of apportionment at the time of initial imposition or subsequent mailed notice remains unchanged and was otherwise previously noticed where the attributes of any individual parcel may change from year to year. Provided, however, implementation of any annual increases in accord with any established maximum rate of assessment shall be noticed by publication in conformance with Section 2.04 hereof.**

**(G)** The Assessment Roll, as approved by the Annual Assessment Resolution, shall be certified and delivered to the Tax Collector as required by the Uniform Assessment Collection Act.

SECTION 3. REPEAL. All Ordinances or parts of ordinances in conflict herewith are repealed to the extent of such conflict.

SECTION 4. CODIFICATION. The appropriate officers and agents of the City are authorized and directed, as determined necessary, to codify,

include and publish in electronic format the provisions of Section 1 of this Ordinance within the Panama City Beach Code of Ordinances and unless a contrary ordinance is adopted within ninety (90) days following each such publication, each codification of this Ordinance shall become the final and official record of the matters herein ordained and there codified. Section numbers may be assigned and changed whenever necessary or convenient.

SECTION 5. SEVERABILITY. If any section, subsection, clause, phrase, or provision of this Ordinance is held invalid or unconstitutional, such invalidity or unconstitutionality shall not be construed as to render invalid or unconstitutional the remaining provisions of this Ordinance.

SECTION 6. EFFECTIVE DATE. This Ordinance shall take effect immediately upon passage.

[Remainder of Page Intentionally Left Blank]

PASSED, APPROVED AND ADOPTED at the regular meeting of the City Council of the City of Panama City Beach, Florida, this 14<sup>th</sup> day of November, 2019.

  
MAYOR

ATTEST:

  
CITY CLERK

EXAMINED AND APPROVED by me this 14<sup>th</sup> day of November, 2019.

  
MAYOR

Published in the The News Herald on the 1<sup>st</sup> day of November 2019.

Posted on pcbgov.com on the 20<sup>th</sup> day of November, 2019.