

RESOLUTION NO. 20-51

A RESOLUTION OF THE CITY COUNCIL OF PANAMA CITY BEACH, FLORIDA, IDENTIFYING AND DIRECTING THE USE OF THE FISCAL YEAR 2020-21 NON-AD VALOREM ASSESSMENT ROLL FOR COMMUNITY REDEVELOPMENT ASSESSMENTS WITHIN THE FRONT BEACH ROAD COMMUNITY REDEVELOPMENT AREA OF THE CITY; CONFIRMING STATUTORY AND ADDITIONAL NOTICE; ADOPTING AN ASSESSMENT ROLL; DIRECTING THE METHOD OF COLLECTION BE PURSUANT TO THE UNIFORM METHOD COLLECTION ACT; ADDRESSING THE COLLECTION OF AN AMOUNT EQUIVALENT TO UNPAID COMMUNITY REDEVELOPMENT ASSESSMENTS, IF ANY; IMPOSING ANNUAL COMMUNITY REDEVELOPMENT ASSESSMENTS WITHIN THE FRONT BEACH ROAD COMMUNITY REDEVELOPMENT AREA FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2020; PROVIDING FOR ASSOCIATED POLICY DIRECTION AND DELEGATION; AND PROVIDING AN EFFECTIVE DATE.

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF PANAMA CITY BEACH, FLORIDA, AS FOLLOWS:

ARTICLE I

INTRODUCTION

SECTION 1.01. AUTHORITY. This Resolution of the City Council (“City Council”) of Panama City Beach, Florida (the “City”) is adopted pursuant to Ordinance No. 1498 (the “Assessment Ordinance”), the Front Beach Road Community Redevelopment Plan as extended (the “Redevelopment Plan”), Resolution No. 19-133 as may be amended, supplemented and confirmed from time to time (the “Initial

Assessment Resolution”), Resolution No. 19-149, (the “Implementation Direction Resolution), Sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

SECTION 1.02. DEFINITIONS. This Resolution is the Annual Assessment Resolution for the Fiscal Year (sometimes called the budget year) commencing October 1, 2020 contemplated by Section 2.05 of the Assessment Ordinance. All capitalized words and terms not otherwise defined herein shall have the meaning set forth in the Assessment Ordinance or the Initial Assessment Resolution, unless the context hereof otherwise requires.

SECTION 1.03. INTERPRETATION. Unless the context indicates otherwise, words importing the singular number include the plural number, and vice versa; the terms “hereof,” “hereby,” “herein,” “hereto,” “hereunder” and similar terms refer to this Resolution; and the term “hereafter” means after, and the term “heretofore” means before, the effective date of this Resolution. Words of any gender include the correlative words of the other gender, unless the sense indicates otherwise.

SECTION 1.04. FINDINGS. It is hereby ascertained, determined and declared as follows:

(A) The City’s and its redevelopment agency’s procedural compliance with the general law governing community redevelopment, the validity and sufficiency of

the Front Beach Road Community Redevelopment Plan including the designation of the Front Beach Road Community Redevelopment Area set forth therein are in repose, and the legality of all proceedings in connection therewith were adjudicated with finality in that certain Final Judgment rendered on July 9, 2003 by the Circuit Court in and for Bay County.¹

(B) The provision of planned community redevelopment, among other things, inherently benefits properties in defined community redevelopment areas.

(C) Community redevelopment related capital, services, facilities and programs in the Front Beach Road Community Redevelopment Area possess a logical relationship to the value, use and enjoyment of real property by, among other things: (1) implementing planned and transformative blighted area remediation, advancing local, regional and even wider market place competitiveness, and protecting the value of properties, land value and improvements and structures thereon in this coastal area; (2) protecting the life and safety of residents, intended occupants, visitors, and tourists in the use and enjoyment of such real property, and thus increasing the utility and value of properties within the community redevelopment area; and, (3) lowering potential for liability claims and associated increases in the cost of casualty or liability insurance to

¹ Panama City Beach v. State, No. 03-1849 (Fla. 14th Cir. Ct. 2003); recorded in Official Record 2305, at page 1264 of the Public Records of Bay County, Florida.

property owners within this community redevelopment area. Such benefits occur on both vacant and developed property.

(D) Substantial benefits resulting from expenditures for community redevelopment related capital, services, facilities or programs provided from statutory redevelopment funding to properties within the Front Beach Road Community Redevelopment Area have occurred, are present in the Front Beach Road Community Redevelopment Area, have served to benefit properties and have and reasonably will continue to logically transform and increase the value, use and enjoyment of all properties within this entire community redevelopment area, as well as create present, lasting and reasonably expected long term economic advantage to properties within the Front Beach Road Community Redevelopment Area.

(E) Special benefits from the expenditure of funds for community redevelopment related capital, services, facilities or programs to affected lands provided from proceeds of a special assessment within the Front Beach Road Community Redevelopment Area fairly include, by way of example and not limitation, improved traffic circulation and capacity, improved use of right of ways, bettering a sense of place and tourism market competitiveness for properties, assured development capacity, better ingress and egress with an eye toward public safety, better capacity to evacuate from and protect properties and improvements during storm events,

enhancements to quality and superiority of place, visual improvements (including landscaping and hard infrastructure), thoughtful connection of the entire redevelopment area to the regional transportation system, and the introduction, accomplishment and continual availability of such benefits which serve to address and remediate documented and recognized blighted area conditions.

(F) Pursuant to the Assessment Ordinance, the City has adopted the Initial Assessment Resolution imposing special assessments to provide for the funding, in part for certain community redevelopment related capital, services, facilities and programs for the Fiscal Year commencing October 1, 2019, and provided for collection thereof pursuant to the direct billing method of collection described in Article III of the Assessment Ordinance.

(G) In late 2019 the City also obtained a Final Judgment from the Circuit Court in and for Bay County ² that validated and confirmed, among other things, the legality and validity of the Assessment Ordinance, the Initial Assessment Resolution, the reasoned ability to legally rely upon the imposition of special assessments in the form of Community Redevelopment Assessments to annually apportion costs associated with community redevelopment related capital, services, facilities and programs to fund and finance capital equipment, the methods of notice and collection of the Community

² Panama City Beach v. State, No. 19-4258 (Fla. 14th Cir. Ct. 2019); recorded in Official Record 4199, at page 2214 of the Public Records of Bay County, Florida.

Redevelopment Assessments, the burdens relieved and special benefit conveyed by the community redevelopment related capital, services, facilities and programs funded in part through the Community Redevelopment Assessments, the superior nature of lien of the Community Redevelopment Assessments and the legality of all proceedings and matters in connection therewith (the "Final Judgment").³

(H) Each property owner has been provided a direct-mailed bill for Fiscal Year 2019-20 Community Redevelopment Assessments specific to each property assessed and additional notice and information concerning the anticipated non-ad valorem Community Redevelopment Assessments for Fiscal Year 2020-21. On January 2, 2020 such additional notice was also published in a newspaper of general circulation. These notices briefly explained the collection process for an amount equivalent to any unpaid amount due for Fiscal Year 2019-20 Community Redevelopment Assessments and how the City Council expected to collect unpaid assessments, or amounts equivalent thereto, which otherwise create burdens of City budget shortfalls and diminish operating reserves, as well as fund and collect future year's Community Redevelopment Assessments.

(I) The Assessment Ordinance provides for the adoption each year of an Annual Assessment Resolution approving, confirming or amending the Community Redevelopment Assessment Roll.

³ *Id.*

(J) On September 26, 2019 the City scheduled and directed mailed notice of a public hearing for January 23, 2019, to consider adoption of the Community Redevelopment Assessment Roll for Fiscal Year 2020-21, and included a statement of intent not to increase the rate of Assessments for the Fiscal Year commencing October 1, 2020.

(K) Notice required by law of the scheduled January 23, 2020 public hearing was individually mailed by first class mail to each affected property owner in compliance with Section 2.08 of the Assessment Ordinance and the Uniform Assessment Collection Act along with each direct bill during the period between October 25, 2019 and November 7, 2019 and proof of mailing is attached hereto as Appendix A.

(L) Additional and extraordinary interactive notice has also been timely and continuously available and updated periodically since August 26, 2019 on the City's website at: <http://quicksearch.ennead-data.com/pcbfbrcra/> and <http://www.pcbgov.com> with additional access available via computer terminal upon request available during business hours to the public at City Hall.

(M) Constructive notice in the form of a General Notice has been additionally published, placed on the City's website, distributed to the trade associations for the

local Bar Association and Board of REALTORS, and recorded in the Official Records of Bay County, Florida, a copy of same is attached hereto as Appendix C.

(N) The Notice required by law of the scheduled January 23, 2020 public hearing was published in compliance with Section 2.04 of the Assessment Ordinance and the Uniform Collection Assessment Act on January 2, 2020 and proof of publication is attached hereto as Appendix B.

(O) In advance of January 23, 2019, the City Council again received and reviewed an update report prepared by Owen M. Beitsch, Ph.D., FAICP, CRE (the "Annual FY 2020-21 Update" or "Update") and considered same along with advice and public input from City officials, advisors and staff, and commenced the annual formal notice and budget consideration process for use of the Community Redevelopment Assessment as a component part of the overall annual City budget by confirming the proposed rates of assessments for Category A and Category B Assessment components and associated budgeted Assessed Cost to be underwritten therefrom.

(P) The Community Redevelopment Assessment Roll (along with additional explanatory information on the City's website) has heretofore and continues to be made available for inspection by the public. All notice required to be provided to a property owner in the manner required by the Uniform Assessment Collection Act and the

Assessment Ordinance, including but not limited to all notice required by section 3.02(F) and 3.03 thereof, has been duly provided.

(Q) A public hearing was held on January 23, 2019 and comments, concerns and objections of all interested persons have been duly received, heard and considered. Additionally, the City Council has reviewed the Update report and all matters referenced and incorporated therein. All of the foregoing has been considered in the context of public discussion or comment upon the subject of funding community redevelopment related capital, services, facilities and programs at regularly scheduled meetings and workshops of the City Council on several occasions, including June 27, 2019, July 25, 2019, August 22, 2019, September 12, 2019, September 26, 2019, November 14, 2019, January 9, 2019 and January 23, 2020, as well as the overall fiscal and other circumstances of the City.

(R) On September 12, 2019, after proper published notice, the City Council also adopted Resolution No. 19-135 providing notice of its intent to use the uniform method of collection of non-ad valorem assessments. On October 16, 2019, the City transmitted a copy of Resolution No. 19-135 to the Bay County Property Appraiser, the Bay County Tax Collector, and the Florida Department of Revenue by U.S. Mail. By such action, the City has timely entered into a written agreement with the Bay County Property Appraiser and the Bay County Tax Collector providing for the reimbursement

of necessary administrative costs associated with the collection of assessments using the uniform method of collection. Copies of Resolution No. 19-135 and proof of publication thereof, proof of transmittal of Resolution No.19-135 to the Bay County Property Appraiser, the Bay County Tax Collector, and the Florida Department of Revenue, and evidence the City has entered into a written agreement with the Bay County Property Appraiser and the Bay County Tax Collector providing for reimbursement of necessary administrative costs incurred under section 197.3632, Florida Statutes, was duly submitted to the Circuit Court as evidence in obtaining the Final Judgment. All requirements for collection of the Community Redevelopment Assessments via the uniform method of collection have been timely met, and upon delivery of a certified assessment roll free of errors of omissions to the Bay County Tax Collector on compatible electronic media on or before September 15, 2020, and each year thereafter, the collection of the Community Redevelopment Assessments via the uniform method of collection is a ministerial duty of the Bay County Tax Collector.

(S) The Assessments contemplated in this Resolution are imposed by the City Council, not the Property Appraiser or Tax Collector. Any activity of the Property Appraiser or Tax Collector under the provisions of this Resolution shall be construed solely as ministerial.

(T) The Final Judgment expressly provides that: “The Community Redevelopment Assessments are not imposed by the Bay County Property Appraiser or the Bay County Tax Collector. The statutory duties of the property appraiser and the tax collector are unaffected by the City’s use of information produced by such entities. Any duties of the property appraiser or the tax collector in regards to the collection of the Community Redevelopment Assessments under section 197.3632 [Florida Statutes,] are wholly ministerial and the property appraiser and the tax collector are without any discretion with regard to the collection of Community Redevelopment Assessments on the tax notice once the City elects to use this method and complies with the requirements of section 197.3632.” The City has fairly and carefully complied with the Assessment Ordinance and all general law provisions in adopting this Resolution.

(U) The Final Judgment also determined and placed in repose the legality of all proceedings and matters in connection with the Assessments imposed or to be imposed within the Front Beach Road Community Redevelopment Area pursuant to the Assessment Ordinance, including but not limited to the legal and paramount public purposes of pledging and using a portion of the Assessment proceeds to secure financing, and validated and confirmed the legality and validity of the Assessment Ordinance, the imposition and means of ongoing annual collection of Community Redevelopment Assessments, the method of apportionment again being employed in

this Resolution, the special benefit conveyed to real property or the relief of burden caused by real property associated with such Assessments, the propriety of the Front Beach Road Community Redevelopment Plan as extended, and the use of financing proceeds to accomplish the objectives of such extended redevelopment plan, the nature of the lien of the Assessments, and the methods and means of and enforcement and collection provided for in the Assessment Ordinance. ⁴

(V) The legislative determinations and findings set forth in the Initial Assessment Resolution, the Implementation Direction Resolution and the Final Judgment have again been considered and are also hereby in context incorporated herein by reference.

(W) The City Council hereby finds and determines that the Community Redevelopment Assessments to be imposed in accordance with this Resolution provide a proper and equitable method of funding associated community redevelopment related capital, services, facilities and programs by fairly and reasonably allocating a portion of the cost thereof among specially benefitted property.

(X) The benefits to property and methods of apportionment provided for herein, and the use of proceeds of the non-ad valorem assessment to pay for capital equipment and facilities have been judicially validated as for proper, legal and

⁴ *Id.*

paramount public purposes and fully authorized by law in the Final Judgment; and, are hereby ratified, confirmed and advanced as being employed and similarly used by and for the purposes of this Resolution.

(Y) For the purposes of supporting and adopting this Resolution the determinations in the Final Judgment and the Initial Assessment Resolution are each also hereby supplementally incorporated herein by reference and ratified and confirmed.

(Z) This Resolution initiates and implements the annual budgeting process by providing for early notice as to the component of supplemental funding from the Assessments; and, provides certainty necessary to efficiently transition to collection of Assessments using the uniform method of collection for the Fiscal Year commencing October 1, 2020.

ARTICLE II

ASSESSMENTS

SECTION 2.01. ESTIMATED ASSESSED COST; RATE OF ASSESSMENT.

(A) Exclusive of all administration and collection costs and all fees and all adjustments and amounts equivalent to delinquencies provided for in section 2.08(B) hereof and in sections 2.01(B) and 3.02(F) of the Assessment Ordinance, the estimated

Assessed Cost to be recovered through Assessments for the Fiscal Year commencing October 1, 2020 is \$690,531, consisting of \$416,610 for Category A – apportioned per Tax Parcel, and \$273,921 for Category B – apportioned based upon the weighted sum of relative attributes of square footage, improvement value and land value for each Tax Parcel.

(B) The Assessments established in this Annual Assessment Resolution for the Fiscal Year commencing October 1, 2020 are determined by the same assessment rates prepared for consideration by the public and City Council in the preparation of the Assessment Roll for the Fiscal Year commencing October 1, 2019.

(C) The rate of Assessment is to be (1) \$33.89 for each Tax Parcel as reflected in the Tax Roll (Category A), plus (2) the sum of the following for each Tax Parcel (Category B):

(a) the heated or air-conditioned square footage obtained from public records including those determined by or obtained from the Property Appraiser (approximately 60% weight of the Category B associated Assessed Cost) multiplied by \$0.008 (i.e. eighty percent of or $8/10^{\text{ths}}$ of one (1) cent (\$0.01)), per square foot;

(b) the improvement value for each parcel, which is the result of the reported just value minus the reported land value obtained from public records

determined by the Property Appraiser (approximately 30% weight of Category B associated Assessed Cost) multiplied by \$0.03 per \$1,000 of improvement value; and,

(c) the reported land value for each parcel obtained from public records determined by the Property Appraiser (approximately 10% weight of Category B Assessed Cost) multiplied by \$0.05 per \$1,000 of land value.

(D) At the time of certification of the Assessment Roll for collection, the Assessment Coordinator shall also include in the Assessed Cost apportioned to each Tax Parcel all applicable administration and collection costs and all fees and all adjustments and amounts equivalent to delinquencies provided for in section 2.08(B) hereof and in sections 2.01(B) and 3.02(F) of the Assessment Ordinance.

SECTION 2.02. ASSESSMENT ROLL

(A) The Assessment Roll used for the Fiscal Year commencing October 1, 2019 is and shall be the preliminary Assessment Roll for the Fiscal Year commencing October 1, 2020 a copy of which is posted and available on the City's website and contains the following information:

(1) a summary description of each Tax Parcel (conforming to the description contained on the Tax Roll maintained by the Property Appraiser for

the purpose of levying and collecting ad valorem taxes) which is intended to be subject to the Assessment;

(2) the name of the owner of record of each Tax Parcel, as shown on the Tax Roll; and

(3) the proposed description and amount of the total Assessment for Assessed Cost for each affected Tax Parcel for the fiscal year commencing October 1, 2019, which uses the same rate of Assessment for the Fiscal Year commencing October 1, 2020 as was used for the current Fiscal Year described in section 2.01(C) hereof, and informs the Assessments for the Fiscal Year commencing October 1, 2020 will include in the Assessed Cost apportioned to each Tax Parcel all administration and collection costs and all fees and all adjustments and amounts equivalent to delinquencies provided for in section 2.08(B) hereof and in sections 2.01(B) and 3.02(F) of the Assessment Ordinance.

(B) The Assessment Roll shall be necessarily updated from time to time in due course, to show changes in parcel configuration or other administrative corrections. In the event the Assessment Coordinator makes any administrative or other similar modifications to the Assessment Roll authorized by the Assessment Ordinance, this Resolution or otherwise, funding for such changes to the Assessment Roll may be funded by legally available funds other than direct proceeds of the Assessments. Such

changes shall not require any recalculation or change in the rate or rates of assessment otherwise considered or adopted pursuant to the Assessment Ordinance or this Annual Assessment Resolution. For the avoidance of doubt and to increase administrative efficiency, to the extent practicable the determination of improvement and land values may be based upon certified data from the most recent Tax Roll, which will automatically adjust and be self-correcting in each subsequent year. If necessary and as reasonably required, the Assessment Coordinator is authorized to use data and data points employed in a prior Tax Roll or Assessment Roll or other public records, in any combination, to address anomalies or modifications in public records resulting from ongoing parcel changes or reconfigurations within the Front Beach Road Redevelopment Area constantly occurring in due course; and, if necessary, may provide for further notice and opportunity to be heard to affected property owners including use of the Property Appraiser's notice of proposed property taxes and proposed or adopted non-ad valorem assessments under section 200.069, Florida Statutes, or any other form of mailed notice, or otherwise budget or pay the difference (increase) from that shown on the Assessment Roll hereby approved from other legally available funds.

(C) In the event the City also imposes or collects an impact fee upon new growth or development for capital improvements related to such community redevelopment capital, services, facilities or programs, the special assessments provided

for hereunder shall not include costs attributable to capital improvements necessitated by new growth or development which were included in the computation of such impact fee or which are otherwise funded by such impact fee.

(D) Copies of the Assessment Ordinance, this Resolution and the preliminary Assessment Roll have been made available in the City Clerk's office at 17007 Panama City Beach Parkway, Panama City Beach, Florida, and have been open to public inspection in a manner consistent with the Assessment Ordinance. Substantial information concerning the reasoned approach taken by the City Council, the Assessment Roll and method of Assessment for each Tax Parcel has been noticed and available since August 23, 2019 at or through the City's website, has been accessible through the internet at the City's website, <http://quicksearch.ennead-data.com/pcbfbrcra/> and at the City Clerk's office located at 17007 Panama City Beach Parkway, Panama City Beach, Florida. Further, a General Notice providing informative and additional constructive notice has been filed in Official Record 4203 at page 735 of the Public Records of Bay County, Florida.

(E) In the event the Assessment Coordinator makes any corrections, authorized exemptions or deferrals or other modifications to the Assessment Roll authorized by the Assessment Ordinance, this Resolution, or otherwise changing or reducing substantially the Assessment proceeds, all funding for such changes to the

Assessment Roll may be funded by legally available funds other than direct proceeds of the Assessments. Such changes shall not require any recalculation or change in the rate or rates of assessment otherwise considered or adopted pursuant to the Assessment Ordinance or any Annual Assessment Resolution.

SECTION 2.03. NOTICE BY MAIL AND PUBLICATION.

(A) The Assessment Coordinator has directed the mailing of notice of a public hearing in the manner and time provided in the Assessment Ordinance, the Implementation Direction Resolution and the Uniform Assessment Collection Act. Proof of timely and compliant mailing of the notice is attached hereto as Appendix A.

(B) The Assessment Coordinator has directed the publication of notice of a public hearing in the manner and time provided in the Assessment Ordinance, the Implementation Direction Resolution and the Uniform Assessment Collection Act. Proof of timely and compliant publication of the notice is attached hereto as Appendix B.

SECTION 2.04. PUBLIC HEARING. A public hearing was held on January 23, 2020 commencing at or about 9:00 a.m. in City Hall Council Chambers, 17007 Panama City Beach Parkway, Panama City Beach, Florida, at which time the Council received and considered information and comments on the Assessments for the Fiscal Year commencing October 1, 2020 from City staff, experts and advisors, as well as

the public and affected property owners, and considered imposing Assessments and the method of collection thereof as provided by the Assessment Ordinance.

SECTION 2.05. IMPOSITION.

(A) Assessments shall be imposed against Tax Parcels located within the Front Beach Road Community Redevelopment Area, the annual amount of which shall be computed for each Tax Parcel in accordance with this Resolution and shall include all administration and collection costs and all fees and all adjustments and amounts equivalent to delinquencies provided for in section 2.08(B) hereof and in sections 2.01(B) and 3.02(F) of the Assessment Ordinance. When imposed, the Assessment for each Fiscal Year shall constitute a lien upon Assessed Property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments as provided in the Assessment Ordinance.

(B) Upon adoption hereof, Assessments are to be levied and imposed throughout the Front Beach Road Community Redevelopment Area within the boundaries of the City and this Resolution for the Fiscal Year commencing October 1, 2020 shall be deemed to be adopted and confirmed for all purposes.

SECTION 2.06. APPORTIONMENT APPROACH.

(A) As provided for herein, the Assessed Cost shall be apportioned among all Tax Parcels within the Front Beach Road Community Redevelopment Area, not

otherwise exempted hereunder, and including any statutorily defined parcels such as individual condominium or cooperative units with extraordinary alienability. The estimated Assessed Cost and rate of Assessment shall be that described in section 2.01 hereof.

(B) It is hereby ascertained, determined, and declared that the method of determining the Assessments as set forth in this Annual Assessment Resolution is a fair and reasonable method of paying for, equitably and efficiently recovering amounts equivalent to delinquencies for noticed benefits received and burdens created, and apportioning the Assessed Cost among Tax Parcels of Assessed Property located within the Front Beach Road Community Redevelopment Area.

(C) The Assessment Roll is hereby approved.

SECTION 2.07. APPLICATION OF ASSESSMENT PROCEEDS. Proceeds derived by the City from the Assessments, after payment of costs and expenses associated with collection and administration of the Assessments, shall be utilized for the provision of community redevelopment related capital, services, facilities, and programs. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund costs associated with such community redevelopment related capital, services, facilities, and programs within the Front Beach Road Community Redevelopment Area.

SECTION 2.08. COLLECTION OF ASSESSMENTS.

(A) The traditional direct billing method used for the Fiscal Year commencing October 1, 2019 was initially less expensive, more timely, and provided fair and adequate notice by publication in a newspaper of general circulation; and, coupled with the provision of the presentation of an interactive and searchable preliminary Assessment Roll on-line, provided cost effective, reasonable, timely, convenient, and extraordinary due process.

(B) For the Fiscal Year commencing October 1, 2020, and all subsequent years, the City Council has previously announced and directed, and hereby ratifies and confirms such determination to use the uniform method of collection to collect and enforce the Assessments pursuant to the Uniform Assessment Collection Act in the manner provided herein.

SECTION 2.09. DIRECTION CONCERNING ANY EXEMPTION.

(A) Tax Parcels which are statutorily exempted from the payment of ad valorem taxes are in most circumstances subject to the Assessments contemplated hereunder. Tax Parcels classified or described by the Property Appraiser as institutionally tax exempt, have been previously included in other non-ad valorem assessments imposed by the City, and are subject to the Assessments contemplated hereunder.

(B) Tax parcels comprising Government Property have not been subjected to the Assessments contemplated hereunder. Such Tax Parcels include those classified or described by the Property Appraiser as government-owned, including the following: (1) military, (2) forest, parks, recreational, (3) public county schools, (4) public colleges, (5) public hospitals, (6) other county-owned property, (7) other state-owned property, (8) other federal-owned property, and (9) other municipal-owned property. Provided, however, each such Government Property owner may be approached by the Mayor, or such person's designee, and asked to pay as a fee or charge an amount comparable to the Assessment for each such Government Property. Said amount may be invoiced annually, quarterly or monthly in accordance with section 3.04 of the Assessment Ordinance.

(C) The following Tax Parcel classifications are special designations used by the Property Appraiser for recordkeeping purposes and do not represent actual or assessable Tax Parcels and are not subject to the Assessments contemplated hereunder: (1) common element, (2) header record, and (3) notes parcel.

(D) Certain Tax Parcels associated with the following classifications used by the Property Appraiser typically do not receive a special benefit from the provision of community redevelopment capital, services, facilities or programs or are infeasible or impractical to assess, and therefore the Assessment Coordinator may direct same are

not subject to the Assessments contemplated hereunder: (1) right-of-way (including beach access), (2) rivers, lakes & submerged land, (3) sewage disposal & waste lands, and (4) outdoor recreation or parkland.

(E) Tax Parcels associated with the following classifications used by the Property Appraiser receive a special benefit from the provision of community redevelopment capital, services, facilities or programs and are subject to the Assessments contemplated hereunder: (1) cropland, (2) timberland, (3) grazing land, (4) orchards and groves, (5) apiary, aquaculture, fowl, horse, and other animals, and (6) nursery, floriculture, sod production, and hydroponics. As the assessments contemplated hereunder are not imposed pursuant to chapter 170, Florida Statutes, any exemption from assessment for certain agricultural or other lands described therein does not apply. In the event a court of competent jurisdiction determines that certain agricultural or other lands are not subject to the Assessments, the imposition of the Assessments on such properties or portions of properties not subject to the Assessments shall be severed from this Resolution and an amount equivalent to that which would have been raised by such levy shall be paid from other legally available funds.

(F) The classifications of properties in this section which are or may be exempted, in whole or in part, are reasonably determined to be inappropriate, infeasible or impracticable to assess, and either benefit marginally or create a lesser or nominal

demand or burden on the City's costs associated with this community redevelopment area, do not merit the expenditure of public funds to impose or collect the Assessments, are exempt and/or otherwise generally serve in some respect to promote the public health, safety, morals, general welfare, security, prosperity and contentment of the inhabitants, residents, visitors and property owners within the Front Beach Road Community Redevelopment Area. The Assessment Coordinator, or such person's designee, is authorized and directed to use sound judgment in extending such determinations and guidance as the Assessment Roll is collected. The foregoing classifications of properties not to be assessed do not include Government Property that is leased for private use.

(G) Based upon the foregoing, there are relatively few exempt properties within the Front Beach Road Community Redevelopment Area. Using legally available funds other than the proceeds of the Assessments, the City shall otherwise fund or contribute an amount equal to the Assessments that would have been otherwise derived, in whole or in part, from such exempt properties.

(H) Provided, however, the City Council reserves the right and ability in the future to impose Assessments against Tax Parcels determined to be exempt, in whole or in part, hereunder to the extent permitted by law, for any reason including lack of reasonable cooperation or willingness to pay for a share of the Assessed Cost, or

otherwise in the event required or directed to do so by a court of competent jurisdiction.

SECTION 2.10. EFFECT OF ANNUAL ASSESSMENT 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 of apportionment and assessment, the rate or rates of assessment, the Assessed Cost, the Assessment Roll, the levy and lien of the Assessments, and the means and method of collection and enforcement including all associated fees, all adjustments and recovery of amounts equivalent to delinquencies described herein), unless proper steps are initiated in a court of competent jurisdiction to secure relief within twenty (20) days from the date of City Council's adoption of this Annual Assessment Resolution.

ARTICLE III

GENERAL PROVISIONS

SECTION 3.01. AUTHORIZATIONS. The Mayor, the City Manager, the City Attorney, the Clerk, the Community Redevelopment Area Manager and such other officials, employees or agents of the City as may be designated by the City Council are authorized and empowered, collectively or individually, to take all action and steps and to execute all direction, instruments and documents on behalf of the City that are necessary or desirable in connection with the imposition, confirmation and

collection of the Assessments contemplated hereunder, and which are directed, authorized or are not inconsistent with the terms and provisions of this Resolution.

SECTION 3.02. CONFLICTS. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 3.03. SEVERABILITY. If any provision of this Resolution or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of this Resolution that can be given effect without the invalid provision or application, and to this end the provisions of this Resolution are declared to be severable.

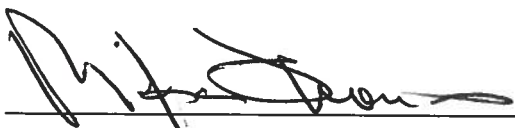
SECTION 3.04. EFFECTIVE DATE. This Annual Assessment Resolution shall take effect immediately upon its passage and adoption.

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PASSED and ADOPTED in regular session of the City Council of the City of

Panama City Beach, Florida, this 23rd day of January 2020.

PANAMA CITY BEACH CITY COUNCIL

By: 
Mike Thomas, Mayor

ATTEST:


Mary Jan Bossert, City Clerk

**APPENDIX A
PROOF OF MAILING**

AFFIDAVIT OF MAILING

BEFORE ME, personally appeared the undersigned affiant, who after being duly sworn, deposes and says:

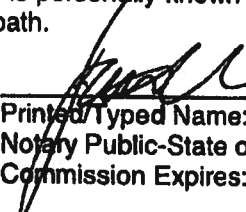
I, **TYLER DIEBOLD**, ("Affiant") as National Account Executive for PrintingForLess.com, Inc. ("PFL"), have been assigned, designated and directed by and through the Office of City Manager of the City of Panama City Beach, Florida, to facilitate and oversee the printing and mailing of the FY 2019-20 Community Redevelopment Assessment Invoice, specific Community Redevelopment Assessment Detail for each Tax Parcel on the associated Assessment Roll, the FY 2020-21 Notice of Annual Hearing concerning the City's Community Redevelopment Assessment, and additional information including a notice of maximum rates in association with, among other things, the provisions of City Ordinance No. 1498 (the "Ordinance") and s.197.3632, Florida Statutes (sometimes called the "Uniform Assessment Collection Act"). As directed by the City, **between October 25, 2019 and November 7, 2019** PFL has respectively merged variable data from the Assessment Roll, printed (on a single page, with information printed on each side), and mailed the foregoing Invoice, Assessment Detail, and Notice of Annual Hearing, by first class United States mail to each owner of property included on the City's Assessment Roll using the form and content as reflected in the attached exemplary Invoice and Notice. The information in the Invoice and Notice was provided and approved by City officials, among other things, as compliant with the requirements of the Ordinance, associated assessment and implementing resolutions, and the Uniform Assessment Collection Act, to addressees and addresses (which were derived from the real property assessment tax roll maintained by the Bay County, Florida, Property Appraiser for the purpose of the levy and collection of ad valorem taxes) provided to PFL by the City, through Ennead, LLC on behalf of the City. Each Invoice and Notice provided or referenced variable information as to each affected parcel derived from the proposed Assessment Roll. An exemplary form of such Invoice, specific Community Redevelopment Assessment Detail, and Notice of Annual Hearing is attached hereto, and is accordingly self-explanatory.

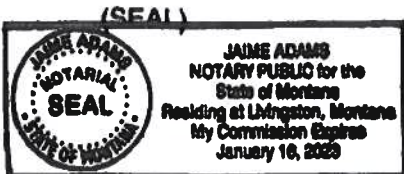
FURTHER AFFIANT SAYETH NAUGHT.


Tyler Diebold, Affiant

**STATE OF MONTANA
COUNTY OF PARK**

The foregoing Affidavit of Mailing was sworn to and subscribed before me this 7th day of November 2019, by Tyler Diebold. He is personally known to me or has produced a driver's license as identification and did take an oath.


Printed/Typed Name: Jaime Adams
Notary Public-State of Montana
Commission Expires: 1/16/2023





110 South Arnold Road
Panama City Beach, FL 32413
Phone: 850-233-5100 - Fax: 850-233-5116
E-mail: fbr-cra@pcbgov.com
Sequence No. D01040

OWNER: EDGEWATER HOMES, INC.
SEQUENCE NUMBER: D01040
PARCEL NUMBER: 32738-980-101
LOCATION: 113 BAINBRIDGE ST

TOTAL ASSESSMENT AMOUNT: \$67.99
TOTAL AMOUNT DUE: \$67.99
DUE UPON RECEIPT AND DELINQUENT ON 12/31/2019

FY 2019-20

COMMUNITY REDEVELOPMENT ASSESSMENT

THIS IS THE ONLY BILLING STATEMENT YOU WILL RECEIVE. THE FEE FOR EACH DISHONORED CHECK IS SET FORTH IN FLORIDA STATUTE 68.085(2) WHICH IS \$25, IF THE FACE VALUE DOES NOT EXCEED \$50; \$30 IF THE FACE VALUE EXCEEDS \$50, BUT DOES NOT EXCEED \$300; \$40 IF THE FACE VALUE EXCEEDS \$300; OR 5 PERCENT OF THE FACE VALUE OF THE PAYMENT INSTRUMENT, WHICHEVER IS GREATER. THIS COMMUNITY REDEVELOPMENT ASSESSMENT CONSTITUTES A LIEN AGAINST SUCH PROPERTY EQUAL IN RANK AND DIGNITY WITH THE LIENS OF ALL STATE, COUNTY, DISTRICT OR MUNICIPAL TAXES AND SPECIAL ASSESSMENTS. EXCEPT AS OTHERWISE PROVIDED BY LAW, UNTIL PAID, SUCH LIEN SHALL BE SUPERIOR IN DIGNITY TO ALL OTHER PRIOR LIENS, MORTGAGES, TITLES AND CLAIMS.

COMMUNITY REDEVELOPMENT ASSESSMENT DETAIL

This special assessment is only for a relatively small portion of expenditures associated with properties within the Front Beach Road Community Redevelopment Area (a map or geographic depiction can be found on-line at www.pcbgov.com). Your assessment rates have been apportioned by combining two (2) categories of charges for this annual community redevelopment assessment:

Category A: Budgeted costs of a portion of administrative and ministerial activities (\$416,610) shared equally among all parcels at a rate of \$33.89 per tax parcel.

Category B: Budgeted costs of a portion of continued maintenance, upkeep and capital equipment (\$273,921) weighted and shared based upon a combination of three (3) relative attributes or factors:

(1) the heated or air-conditioned square footage reported in the public records of the local property appraiser (approximately 60% weight, or \$167,507) at a rate of \$0.008 per square foot;

(2) the improvement value for each parcel, which is the result of the reported just value minus the reported land value in the public records of the local property appraiser (approximately 30% weight, or \$81,247) at a rate of \$0.03 per \$1,000 of improvement value; and,

(3) the land value for each parcel reported in the public records of the local property appraiser (approximately 10% weight, \$25,167) at a rate of \$0.05 per \$1,000 of land value.

The variable dollar amount attributed to each affected tax parcel and other information concerning this proposed assessment upon properties within the Front Beach Road Community Redevelopment Area is available online at <https://quicksearch.annex-data.com/pcb/fbrca>.

Assessment Component	Basis	Rate	2019-20 Assessment
Category A (Per Tax Parcel)	1 Tax Parcel	\$ 33.89/Tax Parcel	\$33.89
Category B (Weighted Combination of:)			
(1) AC/Heated Sq. Ft.	AC/Heated Sq. Ft. 2622 Sq. Ft.	\$ 0.008/Sq. Ft.	\$20.98
(2) Improvement Value	Improvement Value \$170,217.00	\$ 0.03/\$1,000	\$5.11
(3) Land Value	Land Value \$60,125.00	\$ 0.05/\$1,000	\$3.01
Annual Administration Charge (Per Invoice)	1 Invoice	\$ 5.00/Invoice	\$5.00
YOUR PARCEL'S TOTAL FY 2019-20 COMMUNITY REDEVELOPMENT ASSESSMENT			\$67.99
TOTAL AMOUNT NOW DUE			\$67.99

PLEASE BRING ENTIRE BILL IF PAYING IN PERSON. PLEASE DETACH AND RETURN BOTTOM PORTION IN REMITTANCE ENVELOPE PROVIDED. IF PAYING BY MAIL, PLEASE WRITE YOUR SEQUENCE NUMBER ON YOUR CHECK. THANK YOU. SEE REVERSE FOR IMPORTANT INFORMATION.

FY 2019-20 COMMUNITY REDEVELOPMENT ASSESSMENT INVOICE

PLEASE MAKE CHECKS OR MONEY ORDERS PAYABLE TO CITY OF PANAMA CITY BEACH



Check # _____

Amount _____

PARCEL #	32738-980-101
LOCATION:	113 BAINBRIDGE ST
BILLING DATE	OCTOBER 26, 2019
DUE ON RECEIPT	DELINQUENT AND PAST DUE ON DECEMBER 31, 2019
TOTAL ASSESSMENT	\$67.99
TOTAL AMOUNT NOW DUE	\$67.99

SEQ. #: D01040

CITY OF PANAMA CITY BEACH
ATTN: FBR CRA, SEQ # D01040
110 SOUTH ARNOLD ROAD
PANAMA CITY BEACH, FL 32413

EDGEWATER HOMES, INC
3518 NW 36TH ST
MIAMI FL 33142-5040

CITY OF PANAMA CITY BEACH
FISCAL YEAR 2020-21 NOTICE OF ANNUAL HEARING AND ADDITIONAL INFORMATION

***** Important/Please Review *****

Thank you for reading this information on the flipside of your direct bill for your FY 2019-20 community redevelopment assessment. The amount of the bill for the current fiscal year on the flipside of this Notice is now due.

Going forward, the City Council expects to continue the community redevelopment assessment next year for the FY 2020-21 budget year. By this Notice the City's rate structure and charges used this year for your tax parcel for the community redevelopment assessment will remain the same; so, the assessment rates and charges to be levied upon your tax parcel next year from that shown in the Assessment Detail on the reverse side of this Notice, will not change. The estimated total revenue to be collected by the assessment is \$751,996. However, because the City will use the uniform method of collection, you will experience a slight increase due to service charges by the local tax collector and property appraiser and allowance for statutory discounts associated with the tax bill collection method (sometimes called the uniform method of collection). You may also experience increases or decreases from year to year if there are changes in the heated square footage or value of your parcel.

This Notice is provided in accord with the City's intended use of the uniform method of collection next year and the City's community redevelopment assessment ordinance. To limit uncertainty of any increases and to provide transparency in advance, the City Council has pursuant to ordinance and resolution set the maximum rate of assessment beyond FY 2020-21 based on the rates noticed herein and limited the maximum amount of increases in these rates to annually not to exceed the average annual growth rate in Florida personal income over the previous 5 years. Further Notice of any such indexed increases proposed will be published by the City each year at least 20 days in advance of the noticed annual public hearing concerning these community redevelopment assessments.

The City will also update and provide the proposed community redevelopment assessment roll for FY 2020-21 and make it available at the City Clerk's office at City Hall and at www.pcbgov.com by early January 2020.

On January 23, 2020 at 9 AM, the City Council will hold a public hearing in the City Hall Council Chambers, at 17007 Panama City Beach Parkway, Panama City Beach, Florida, for the purpose of again receiving comments on proposed community redevelopment assessments for FY 2020-21 (our next budget year). You are invited to attend and/or file written objections with the City Clerk and address them to the City Council prior to that date. If you decide to appeal any decision made by the City Council with respect to any matter considered at the hearing, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made.

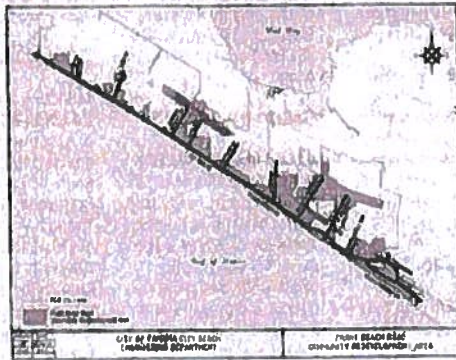
The City's community redevelopment assessment is explained in detail on the flipside of this Notice. The City is billing you directly for the community redevelopment assessment for this fiscal year (FY 2019-20) which is now due and payable. If you do not pay this first year's assessment in full, the City has no intent to spend limited resources on collections, but rather will use its ability to supplant and collect an amount equivalent to what is unpaid along with next year's community redevelopment assessment which will be collected on the same bill as your property taxes. Waiting to pay this year's community redevelopment assessment (shown on the flipside of this Notice) makes it more difficult for the City's budgetary, financial and cash flow operations, and will likely unnecessarily increase the amount you pay at a later date (by an additional 4% to 8%). Please consider avoiding these additional charges and costs, and promptly pay the amount due on the flipside of this Notice TODAY. Thank you so much for your support of this activity associated with all properties in the Front Beach Road Community Redevelopment Area of our City.

Payment for *next year's* community redevelopment assessment is anticipated to be due and collected on the same bill as taxes to be mailed around November 1, 2020 (sometimes called the uniform method of collection). General law requires us to always remind you that: Until paid, the community redevelopment assessment will constitute 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. Assessments become delinquent in the same manner as for unpaid taxes, and failure to pay a non-ad valorem assessment will cause a tax certificate to be issued against the property which may result in loss of title. Government property is not subject to the collections using the uniform method of collection for the community redevelopment assessment.

Thank you for reviewing this information.

**APPENDIX B
PROOF OF PUBLICATION**

**NOTICE OF HEARING
TO CONSIDER IMPROVING AND PROVIDING FOR COLLECTION OF ANNUAL
NON-AD VALOREM SPECIAL ASSESSMENTS
WITHIN THE FRONT BEACH ROAD COMMUNITY REDEVELOPMENT AREA
TO FUND IN PART THE COSTS ASSOCIATED WITH COMMUNITY REDEVELOPMENT RELATED CAPITAL
SERVICES, FACILITIES AND PROGRAMS FOR
FISCAL YEAR 2020-21**



Affected properties lie within the Front Beach Road Community Redevelopment Area of Panama City Beach, Florida

The notice concerns the process the City Council of the City of Panama City Beach, Florida (the "City") has already established to actively address the challenge of continuing the planned funding of the long-term transformation of the Front Beach Road Community Redevelopment Area.

Since 2002, the City acting through its community redevelopment agency has launched a series of substantive place-making, transportation and mobility improvements within the larger Front Beach Road corridor of our City. This has been done pursuant to a redevelopment plan reviewed by the County and approved by our circuit court in 2005. In that plan, funding for these development projects and activities comes mostly from an investment of public or private assets Front Beach Road Community Redevelopment Area property owners pay to the City each year that is separately placed in a redevelopment trust fund administered by the City and its redevelopment agency. The changes in the area since 2002 are indicative of the fact that the duration of this redevelopment plan was extended by law until the end of the 2019 fiscal year. The City also began assessing early portions of the costs to defray annual operating and capital equipment costs specifically associated with community redevelopment administration, maintenance and operations in this redevelopment area.

The Front Beach Road redevelopment plan objectives and accomplishments have already been repeatedly beneficial to the community and the County, but the long-term plan has yet to be fully realized. Recent review by financial and transportation agencies confirmed that long-term development and action was needed to supplement the funding of operating, maintaining and enhancing services to the extent to better maintain the existing and new long-term redevelopment capital commitments. Together all of these actions will help accomplish the anticipated transformation of the Front Beach Road redevelopment area. The use of special or non-ad valorem assessments described in this Notice was specifically contemplated in the 2002 redevelopment plan, and as now extended. These annual assessments serve in part to actively discharge obligations and responsibilities of the City, its redevelopment agency and the properties within this redevelopment area to accomplish the objectives of our community's redevelopment plan.

Last fall the City began imposing these annual community redevelopment special assessments within the Front Beach Road Community Redevelopment Area in August, among other things, with the 2020 estimated agreement with the Bay County Commission. The fiscal imposition of these community redevelopment special assessments began in FY 2019-20 and was first billed in November to all affected properties. City Council's latest assessment will be collected on the same basis as ad valorem property taxes each year beginning in November 2020 for FY 2020-21. The proceeds will be exclusively used to fund only a portion of the annual operating and capital equipment costs specifically associated with community redevelopment administration, maintenance and operations in this redevelopment area.

The City Council's action in FY 2019-20 was a supplemental and alternative means to deal with budget needs through the adoption of community redevelopment assessment rates that can remain reasonable and flexible, and that might be changed annually over time with future action authorized, was reviewed by the Circuit Court in December 2019. By considering the 2002 Front Beach Road redevelopment plan as extended in 2019, the special assessment budget, the City's overall budget, and other economic conditions, our community can also will continue to actively address its economic and maintain good community redevelopment related capital services, facilities or programs while showing broader stewardship. This is a responsible, cost-effective and responsible approach which addresses a challenging balancing process that must be addressed annually and with an eye on the future in this increasingly recognized planned redevelopment area transformation.

These special assessments for each of the approximately 14,061 assessable parcels in the Front Beach Road community redevelopment area will fund a small portion of the community redevelopment associated budget for the upcoming FY 2020-21 in the estimated amount of \$690,051 exclusive of administrative, collection and statutory adjustments. The method of collection used in the fall of 2019 was by installment direct billing from the City clerk by U.S. mail to each affected property owner at their address on file with the local jurisdiction. This direct billing process for FY 2019-20 was due upon receipt. A re-printable copy of each bill sent for FY 2019-20 can be found at the City website. In addition, property collectors including any other four disbursement will occur using the uniform method of collection on the last day of affected property billing in November 2020. In this approach each parcel of property assigned an identification number by the Bay County Property Appraiser is considered one (1) tax parcel.

If you wish to learn more, a detailed description of the assessment program, the ability to search for individual parcel information, a General Notice, and more is available on the City's website at <http://www.gcbay.com> which includes a copy of the procedural Ordinance, the annual Assessment Resolution for FY 2019-20, the proposed annual Assessment Resolution for FY 2020-21 and the proposed Assessment Plan.

On January 23, 2020, at 8:00 a.m. the City Council will hold a public hearing in the City Council Chambers at City Hall, 17707 Panama City Beach Parkway, Panama City Beach, Florida, for the purpose of receiving comments on the proposed Assessment Resolution for FY 2020-21 and not constituting the imposition, levy and collection of community redevelopment special assessments for FY 2020-21 by virtue of the public hearing procedure. The public hearing will be held on the first day of the month of January 2020, with notice to be mailed to all affected properties on or before January 15, 2020.

You are invited to attend or appear at the public hearing, according to the time, date and location with the City Clerk and addressed to the City Clerk, 17707 Panama City Beach Parkway, Panama City Beach, Florida. You may send your written comments or objections to the City Clerk at the above address. Also you can bring up the individual parcel on your parcel located in this redevelopment area at <http://www.panamacitybeach.com/assessments>. Because there will not be any increase in the rates, the proposed rates in this Notice will be used as the rates. The City also expects to establish and optionally update this information as part of the statutory filing process and will in a separate process be handled. If you decide to appeal any action made by the City Council with respect to any matter described in or after this Notice, you will have a right of appeal on the grounds that the City Council's action is arbitrary and capricious, including the following and other grounds upon which the appeal is to be made.

If approved by City Council after the January 23, 2020 hearing setting the rate of assessment for each tax parcel, the City will use the same rates as for FY 2019-20, and also include a \$6 fee per tax parcel to defray City-wide, operating and implementation costs, which will be deducted by the private amount of fees or charges imposed by the Property Appraiser and Tax Collector for each tax parcel, and will be also included and adjusted as necessary to account for any statutory provisions recommended which employing the collection of collection these non-ad valorem assessments annually on the same basis as ad valorem taxes.

These non-ad valorem special assessments are only for those parcels located within the Front Beach Road Community Redevelopment Area that are subject to a separate collection method, and will be used for the FY 2020-21 budget, and will be also included in the same manner as the same rates as for FY 2019-20 by collection of the same rates as for the special assessment. Category A includes costs of a portion of administrative and maintenance activities (approximately \$415,000 shared equally per parcel across all parcels) will be \$29.30 per tax parcel.

Category B includes costs of a portion of non-ad valorem maintenance, upkeep and capital equipment (approximately \$273,051) shared and shared maintenance a portion of three (3) relative attributes or factors:
(A) the value of the assessed square footage reported in the public records of the local property appraiser (approximately 60% weight), or approximately \$17.00 per square foot;
(B) the improvement value for each parcel report in the report of the reported Ad valorem value (the reported land value in the public records of the local property appraiser (approximately 20% weight), or approximately \$12.47) will be \$2.00 per \$1,000 of improvement value and;
(C) the land value for each parcel reported in the public records of the local property appraiser (approximately 19% weight), or approximately \$25.17) will be \$3.00 per \$1,000 of land value.

The weighted dollar amount attributed to each affected tax parcel and other information concerning the proposed assessment upon properties within the Front Beach Road Community Redevelopment Area is available online at <http://www.panamacitybeach.com/assessments/> or accessible by computer terminal upon inquiry in the office of the City Clerk, at City Hall.

Beginning with the highest priority for FY 2021-22 in order to best understand any increases, to provide transparency and in advance, and provide for a public hearing on the proposed rates, the City Clerk will present to citizens and residents interested and on the matter of the assessment for FY 2022 and by proposed on the first Monday (which is the first Monday of the month) in this Notice to actively not to exceed the average annual growth rate in Florida personal income over the previous 5 years. Further, more significant details of any such increased increase proposed shall also be published by the City each year at least 60 days in advance of the public hearing on the matter of the proposed rates for community redevelopment assessments.

Any special assessment imposed will be by law be only imposed by the City Council, and not the County, nor its Constitutional Officers, the Property Appraiser or Tax Collector. Any activity of the Property Appraiser or Tax Collector under the provisions of this process are purely ministerial. Thank you for your review.

ANY PERSON REQUESTING A SPECIAL ACCOMMODATION AT THIS MEETING BECAUSE OF A DISABILITY OR PHYSICAL IMPAIRMENT SHOULD CONTACT THE PANAMA CITY BEACH CITY CLERK, AT CITY HALL, 17707 PANAMA CITY BEACH PARKWAY, PANAMA CITY BEACH, FLORIDA 32413 OR BY PHONE AT (904) 233-4100 AT LEAST FIVE (5) CALENDAR DAYS PRIOR TO THE MEETING. IF YOU ARE HEARING OR SPEECH IMPAIRED, AND YOU POSSESS THE EQUIPMENT, YOU MAY CONTACT THE CITY CLERK USING THE FLORIDA DUAL PARTY RELAY SYSTEM WHICH CAN BE REACHED AT (800) 955-8773 (VOICE) OR (800) 955-8771 (HEARING).

PUBLISHED AT THE DIRECTION OF THE CITY COUNCIL, CITY OF PANAMA CITY BEACH.

Published on or before January 9, 2020.

30-10752-01

The News Herald

501 W. 11th Street
P.O. Box 1940, Panama City, FL 32401
Published Daily
Panama City, Bay County, Florida

State of Florida County of Bay

Before the undersigned authority personally appeared Karen Glenn, who on oath says that she is a Legal Advertising Representative of The News Herald, a newspaper published at Panama City in Bay County, Florida; that the attached copy of advertisement, being a Legal Advertisement #11075848 in the matter of NOTICE OF PUBLIC HEARING - 2020-2021 in the Bay County Court, was published in said newspaper in the issue of January 2, 2020.

Affiant further says that the said The News Herald is a newspaper published at Panama City, in said Bay County, Florida, *is a direct successor of the Panama City News* and that the said newspaper, together with its direct predecessor, has heretofore been continuously published in said Bay County, Florida, each day (except that the predecessor, Panama City News, was not published on Sundays) and has been entered as periodicals matter at the post office in Panama City, in said Bay County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement, and affiant further says that (s)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 said newspaper.

Karen Glenn

State of Florida

County of Bay

Sworn to and subscribed before me this 2nd day of January, A.D., 2020.

By Karen Glenn, Legal Advertising Representative of The News Herald, who is personally known to me or has produced N/A as identification.

Melissa Elaine Clemmons
Notary Public, State of Florida at Large



**APPENDIX C
GENERAL NOTICE**

**GENERAL NOTICE OF LIEN RESULTING FROM THE
IMPOSITION OF ANNUAL COMMUNITY REDEVELOPMENT ASSESSMENTS
THROUGHOUT THE FRONT BEACH ROAD COMMUNITY REDEVELOPMENT AREA WITHIN THE
CITY OF PANAMA CITY BEACH, FLORIDA, FOR FY 2019-20**

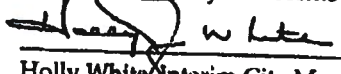
ADDITIONAL NOTICE IS HEREBY GIVEN THAT on September 12, 2019, the City Council of the City of Panama City Beach, Florida (the "City"), adopted Resolution No. 19-133 which levied and imposed Community Redevelopment Assessments, sometimes referred to as non-ad valorem assessments, against property located within the Front Beach Road Community Redevelopment Area of the City of Panama City Beach, Florida, for a portion of the annual cost of certain community redevelopment and related capital, services, facilities and programs. Copies of Ordinance No. 1498, Resolution No. 19-133 and the special assessment roll which contains a list of the affected tax parcel numbers and property owners (as shown on the Bay County ad valorem tax assessment roll as of the effective date of billing by the City), and the dollar amount of this special assessment for each, are on file with the City Clerk at City Hall, 17007 Panama City Beach, Florida, and open to public inspection. More conveniently, this information, searchable by owner name, street address or tax parcel identification number, can be obtained on the internet at <http://www.pcbgov.com> and <http://quicksearch.conead-data.com/pcbfbrcra/> for all assessed parcels. (To conveniently view a detailed bill specific to any parcel: after a search, click 'View Bill' under the 'PDF Link' column to view and reprint.)

These non-ad valorem special assessments were perfected on September 12, 2019, after a duly noticed public hearing, and adoption of Resolution No. 19-133 and became due and payable upon the mailing of direct bills by the City to every affected property owner in the City on or before November 7, 2019. If not paid sooner, these special assessments become delinquent after December 31, 2019. A map of this redevelopment area, reprints of the bills, the mailed notice on the reverse side of all bills and other information can be obtained by checking the above websites.

The validity of these non-ad valorem assessments and use of proceeds collected to finance capital equipment has been approved by Final Judgment. *City of Panama City Beach v. State, No.19 4258 (14th Cir. Ct. Dec. 10, 2019)*.

This notice is consistent with City Ordinance No. 1498, and provides additional, extraordinary and constructive notice of the levy and imposition of special or non-ad valorem assessments upon real property located within Front Beach Road Community Redevelopment Area within the City of Panama City Beach. Collection of delinquencies will likely be pursuant to section 3.02(F) of the Ordinance. Special Assessments constitute a lien against assessed property equal in rank and dignity with the liens of all state, county, or municipal taxes and other non-ad valorem assessments until paid in full. This notice does not and shall not be construed to require that individual liens or releases be filed in the Official Records.

Dated this ^{19th} day of December 2019



Holly White, Interim City Manager (seal)

Publish in News Herald

Post on City website

Distribute to local Bar Association office or leadership

Distribute to local Board of REALTORS office or leadership

Record in Official Records



Planning | Urban Design
Landscape Architecture
Economics | Real Estate

January 8, 2020

GAI Project No. A190405.03

Honorable Mayor Thomas and City Council
City of Panama City Beach
17007 Panama City Beach Parkway
Panama City Beach, Florida 32413

**Front Beach Road Community Redevelopment Area
Assessment; Annual FY 2020-21 Update
City of Panama City Beach, Florida**

Dear Mayor Thomas and City Council Members:

Introduction

In conjunction with your assessment special counsel, GAI Consultants (GAI) has been authorized by the City Council to analyze the special benefits associated with various transportation related infrastructure and to explore options for defraying at least some of the administrative, operational and maintenance expense of overseeing those facilities in this extraordinary community redevelopment context.

Accordingly, this memorandum (hereafter the "Update" or "FY 2020-21 Update") serves to update our memo to you dated August 21, 2019 (the "Executive Summary") which the City Council received and considered in the summer of 2019 and subsequently placed before your Circuit Court in a judicial proceeding in late 2019. Recently, the Circuit Court determined the legality of all proceedings and matters in connection with the City's assessments imposed within the Front Beach Road Community Redevelopment Area (the "Redevelopment Area") pursuant to, among other things, your Ordinance No. 1498 (the "Assessment Ordinance") and your Resolution No. 19-133 and Resolution No. 19-149.¹ Those assessments for FY 2019-20 were billed for collection in November by a direct mailing.

The Executive Summary which provided evidence of reasoned and rational analysis upon which an annual non-ad valorem special assessment approach could be fairly and lawfully premised is incorporated herein for brevity and reference.

This Update recaps the estimated FY 2020-21 Community Redevelopment Assessment revenue. Among other things, it considers a summarized annual budget analysis, uses the same apportionment method and provides funding

¹ Respectively, the first Annual Assessment Resolution imposing the Community Redevelopment Assessments and the Implementation Direction Resolution providing direction on collection, billing and future notifications, among other things, concerning this Community Redevelopment Assessment program.

GAI Consultants, Inc.
618 E. South Street
Suite 700
Orlando, Florida 32801
T 407.423.8398
gaiconsultants.com

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(amount) scenarios for public education, public hearing and decision-making purposes based upon direction to employ the same rates of assessment as last year.

This Update shares in summary form the approach to the ongoing annual determination of the non-ad valorem assessment for affected tax parcels, whether developed or undeveloped, in the entire Redevelopment Area. The information will assist your staff and you with incorporating these revenues in your upcoming City budget.

Brief Overview

Comprised of roads, sidewalks, landscaping and other features, the extensive infrastructure referenced and described in this Update and the Executive Summary is either now in service, undergoing construction, or undergoing design. If within the latter category, the anticipated improvements necessarily adhere to a specific timetable tied to incremental receipts accruing for use by the City's community redevelopment agency. As a series of linked or connected improvements, these existing and anticipated facilities confer benefits to all properties within the confines of the Front Beach Road Community Redevelopment Area which is shown in the graphic in Exhibit A. Such non-ad valorem or special assessments are without question consistent with the Front Beach Road Community Redevelopment Plan as extended and better support the overall funding of construction and capital improvements as well as essential services described in that plan.

The Executive Summary explains the approach to identifying and describing the major benefits to the group of properties within the Redevelopment Area. The logical resulting relationship of the properties included in the Redevelopment Area was described and also judicially validated by the Circuit Court at inception of this initiative in 2003.

Special assessments comprise a levy made against certain real property to recover all or part of the cost of a specific service or capital improvement (including capital equipment) deemed to benefit certain real properties. In 2019 the City adopted the Community Redevelopment Assessment to defray a portion of the annual operating and capital costs associated with community redevelopment within the Front Beach Road Community Redevelopment Area.

The reasoning and the use of the funding strategy and apportionment methodology underlying the program itself are intended to remain unaltered or evergreen. However, the amount of the actual assessment might change as City policies or practices, the annual budget, and conditions attributed to each tax parcel might also change from year to year. In brief, the methodology for calculating these Community Redevelopment Assessments in the Redevelopment Area stems from a series of considerations associated with the square footage, relative value of improvements, land value, number of tax parcels in the Redevelopment Area subject to the assessments, and an allocation of a relatively small portion of the City's overall redevelopment budget reflecting two defined categories of costs.

Assessment Detail

As described in our 2019 Executive Summary, the two categories of a portion of the City's community redevelopment related cost to be supplementally assessed for are:

- Category A, budgeted costs of a portion of certain administrative and ministerial activities.
- Category B, budgeted costs of a portion of maintenance, upkeep and capital equipment.

At the direction of the City Council, the allocations and gross budgeted amounts are to remain essentially the same for FY 2020-21, as are the rates described below.

You have directed that the assessments for the Fiscal Year commencing October 1, 2020 will be established by an annual assessment resolution on January 23, 2020, and per your direction will be substantially determined by the assessment rates prepared for consideration by the public and City Council in the preparation of the Assessment Roll for the prior Fiscal Year commencing October 1, 2019. In other words, there is no increase in assessment rates.

Accordingly, the directed rate of assessment for FY 2020-21 will be (1) \$33.89 for each tax parcel as reflected in the tax roll (Category A) plus (2) the sum of the following for each tax parcel (Category B):

- A. The heated or air-conditioned square footage obtained from public records determined by the Property Appraiser (approximately 60% weight of the Category B associated budgeted assessed cost approximating \$167,507) multiplied by \$0.008 (8/10ths or eighty percent of one [1] cent \$0.01) per square foot;
- B. The improvement value for each tax parcel, which is the result of the reported just value minus the reported land value obtained from public records determined by the Property Appraiser (approximately 30% weight of Category B associated budgeted assessed cost approximating \$81,247) multiplied by \$0.03 per \$1,000 of improvement value; and,
- C. The reported land value for each tax parcel obtained from public records determined by the Property Appraiser (approximately 10% weight of Category B budgeted assessed cost approximating \$25,167) multiplied by \$0.05 per \$1,000 of land value.

However, because the City will use the uniform method of collection beginning next November, affected property owners will experience a slight increase due to a pro-rated pass-through of service charges by the local tax collector and property appraiser and allowance for statutory discounts associated with the tax bill collection method (sometimes called the uniform method of collection). Property owners may also experience increases or decreases if there are changes in the heated or air-conditioned square footage or value of the land or

improvements between last year and the further updating of the assessment roll later this year for TRIM (truth-in-millage) notification purposes this coming Summer.

Parcel Data Review

The assignment of assessment values is based in part on data certified by the Bay County Property Appraiser to the Florida Department of Revenue periodically each year and other data maintained for other purposes publicly available from that office. This year's analysis and application of such parcel data is being provided by Ennead, LLC².

Budget Review

The community redevelopment budget for FY 2020-21 to be funded by non-ad valorem assessment, after consultation with City officials, is based on budget information substantially consistent with last year.

The estimated budget for assessed cost to be recovered through Community Redevelopment Assessments for the fiscal year commencing October 1, 2020 accordingly will be approximately \$690,531, exclusive of all administrative, collection and statutory adjustments, consisting of approximately \$416,610 for Category A – apportioned per tax parcel, and approximately \$273,921 for Category B – apportioned based upon the weighted sum of relative attributes of square footage, improvement value and land value for each tax parcel described above.

Again, the estimated revenue to be derived from the FY 2020-21 Community Redevelopment Assessment, will only recover a relatively small percentage of the City's total community redevelopment budget attributable to the Redevelopment Area.

Guidelines for Current Assessments and Budgeting

It is well-settled in Florida case law that local governments, should they impose an assessment, are not required to fully fund that service or improvement through the special assessment itself. The local government may determine,

² Research reveals there are approximately 12,561 tax parcels (this includes 3 parcels deemed "confidential" by the Property Appraiser) within the boundaries of the Front Beach Road Community Redevelopment Area with a total relative improvement value of \$2,717,341,667. Approximately 218 parcels expected to be excluded by resolution due to their classification as right-of-way or other use that is not appropriate for assessment or development. After removing those parcels from the roll, the "assessable" tax parcel count is approximately 12,343 - Of these, 50 are parcels owned by governmental entities which must be excluded since "governmentally-owned" parcels which are used by the government for public purposes cannot be assessed - With the adjustments for parcels removed from the roll, the total number of tax parcels used for analysis is approximately 12,293.

entirely in its own discretion, to fund some portion of the overall cost with general fund or other legally available revenues.

Clearly, the City Council may annually determine as an equity tool to impose special assessments at a rate less than necessary to fund all or any specific portion of the costs which might otherwise be funded by special assessments associated with redevelopment, services, capital and facilities. Costs incurred in providing redevelopment, services, capital, facilities and programs not otherwise funded through redevelopment assessments may be paid with general fund or other legally available revenues (which predominantly will continue to come from tax increment revenues as provided in chapter 163, Part III, Florida Statutes). Such legally available revenues as a matter of policy may be applied exclusively to any category of budget allocation or expense otherwise funded by a special assessment, in part, to an applicable category of any community redevelopment budget allocation or expense, or in any combination thereof, and maintain the validity of the apportionment approach used for the remaining portion of the budget attributed to an assessed cost. This flexibility is implemented through a policy and legislative determination employed through careful adherence to case law, statutory law, and the State Constitution, as well as the exercise of annual budget responsibility, discretion and equity vested in the City Council.

Assessment Roll

Upon consultation with City management no change in annual assessment rates to fund the assessed cost of community redevelopment is proposed nor shown. Accordingly, using available data, the proposed annual assessment roll has been determined to be the same for FY 2020-21 as for the current fiscal year, and can be accessed world-wide at either <http://quicksearch.ennead-data.com/pcbfbrcra/> or www.pcbgov.com. Those links allow for convenient interactive search and transparent public inquiry concerning parcels to be assessed by: owner name, location address, or parcel identification number. The values and information shown provide subtotals based upon rates applied. Other materials generally explain adjustments for expenses of administration and collection using the same bill as for taxes (also called the uniform method of collection).

Additionally, each property owner was individually mailed a detail of the assessment breakdown and further notice in November³. During the summer of this year, the City will also further update the roll as directed in the annual assessment resolution and plans to provide further notification to affected property owners using the statutory TRIM (sometimes called truth-in-millage) process. The total amount of non-ad valorem assessment must be certified by the City on or before September 15, 2020 for collection on the same notice or bill as for taxes sent by the tax collector in November 2020 for each tax parcel.

This approach provides advance and extraordinary public transparency and assists the City Council in decision-making based upon the same rates as last year

³ A copy of that detail for every parcel assessed can be viewed and reprinted at <http://quicksearch.ennead-data.com/pcbfbrcra/> A typical specimen of that mailing is appended hereto as Exhibit B for quick reference.

using the same assumed budget at this point in the annual budget cycle, and a convenient means to review the array of tax parcels affected. See also, Parcel Data Review, *supra*.

This approach also assures property owners that, once the annual assessment resolution is adopted in January, the rates used to fund the assessed cost of community redevelopment will stay the same for FY 2020-21 as for the initial FY 2019-20 assessments, save and except for the relatively nominal pro rata costs per tax parcel associated with transition from the traditional direct billing method of collection to the uniform method of collection on the same bill as for taxes. See Assessment Detail, *supra* and Exhibit B.

Validity and Legal Sufficiency

In an abundance of caution and to better inform and educate property owners and local citizens the City developed a process to (1) fairly structure, adopt, impose, and collect these annual non-ad valorem charges year over year, (2) follow community redevelopment objectives in the City's extended redevelopment plan, (3) honor City obligations in interlocal agreements, (4) carefully comply with applicable laws, and (5) efficiently administer this assessment approach over time. As a part of that process the City has also sought and obtained legal repose as to this overall approach to remove doubt about the validity and use of proceeds year over year from the community redevelopment assessments to finance capital debt ⁴.


⁴ See Final Judgment recorded in Official Record 4199 a page 2214 of the Public Records of Bay County, Florida.

Connection with Prior Work

This annual FY 2020-21 update and referenced information incorporate by reference GAI's prior Executive Summary work placed in the record before the City Council at its previous public consideration and hearing on this matter. Consistent with that record, the content of this Update provides a reasoned review and analysis of information, facts and circumstances associated only with the City of Panama City Beach and is exclusively for the use by the City Council of Panama City Beach.

Sincerely,

**Community Solutions Group,
a GAI Consultants, Inc.
Service Group**



Owen M. Beitsch, Ph, FAICP, CRE
Senior Director
OMB/cl

Attachment:

Exhibit A – Graphic of Front Beach Road Community Redevelopment Area

Exhibit B – Specimen of Individual Mailed Notice and Invoice Mailed November 2019 and Copy of General Notice Recorded December 2019 in the Official Records.

CC: Anthony O'Rourke, City Manager
Amy Myers, City Attorney
James C. Dinkins, Special Counsel
Mark G. Lawson, Special Counsel

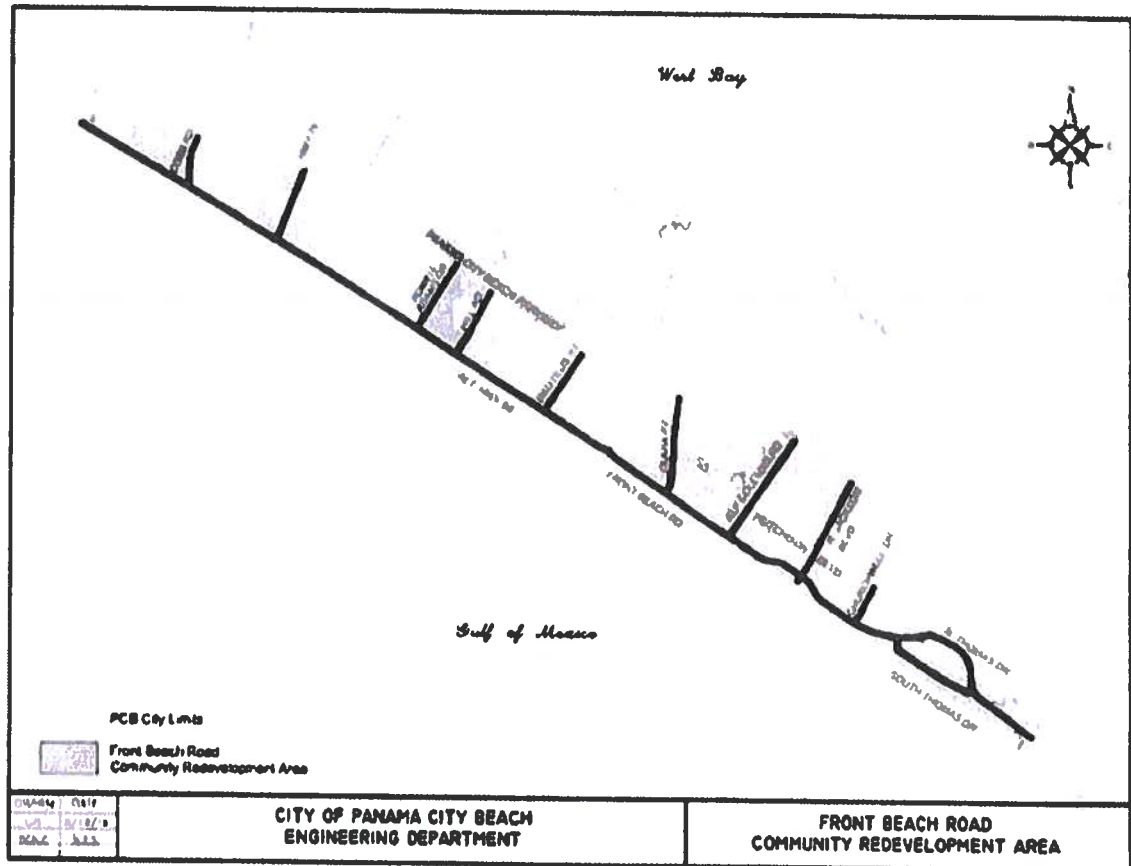
Honorable Mayor Thomas and City Council
January 8, 2020
GAI Project No. A190405.03

Planning | Urban Design
Landscape Architecture
Economics | Real Estate

EXHIBIT A
Graphic of Front Beach Road Community Redevelopment Area

Honorable Mayor Thomas and City Council
January 8, 2020
GAI Project No. A190405.03

Planning | Urban Design
Landscape Architecture
Economics | Real Estate



Honorable Mayor Thomas and City Council
January 8, 2020
GAI Project No. A190405.03

Planning | Urban Design
Landscape Architecture
Economics | Real Estate

EXHIBIT B
Specimen of Individually Mailed Notice and Invoice Mailed
November 2019 and Copy of General Notice Recorded December
2019 in the Official Records

AFFIDAVIT OF MAILING

BEFORE ME, personally appeared the undersigned affiant, who after being duly sworn, deposes and says:


I, **TYLER DIEBOLD**, ("Affiant") as National Account Executive for PrintingForLess.com, Inc. ("PFL"), have been assigned, designated and directed by and through the Office of City Manager of the City of Panama City Beach, Florida, to facilitate and oversee the printing and mailing of the FY 2019-20 Community Redevelopment Assessment Invoice, specific Community Redevelopment Assessment Detail for each Tax Parcel on the associated Assessment Roll, the FY 2020-21 Notice of Annual Hearing concerning the City's Community Redevelopment Assessment, and additional information including a notice of maximum rates in association with, among other things, the provisions of City Ordinance No. 1498 (the "Ordinance") and s 197 3632, Florida Statutes (sometimes called the "Uniform Assessment Collection Act"). As directed by the City, between October 28, 2019 and November 7, 2019 PFL has respectively merged variable data from the Assessment Roll, printed (on a single page, with information printed on each side), and mailed the foregoing Invoice, Assessment Detail, and Notice of Annual Hearing, by first class United States mail to each owner of property included on the City's Assessment Roll using the form and content as reflected in the attached exemplary Invoice and Notice. The information in the Invoice and Notice was provided and approved by City officials, among other things, as compliant with the requirements of the Ordinance, associated assessment and implementing resolutions, and the Uniform Assessment Collection Act, to addressees and addresses (which were derived from the real property assessment tax roll maintained by the Bay County, Florida, Property Appraiser for the purpose of the levy and collection of ad valorem taxes) provided to PFL by the City, through Ennead, LLC on behalf of the City. Each Invoice and Notice provided or referenced variable information as to each affected parcel derived from the proposed Assessment Roll. An exemplary form of such Invoice, specific Community Redevelopment Assessment Detail, and Notice of Annual Hearing is attached hereto, and is accordingly self-explanatory.

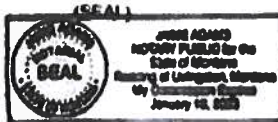
FURTHER AFFIANT SAYETH NAUGHT.


Tyler Diebold, Affiant

**STATE OF MONTANA
COUNTY OF PARK**

The foregoing Affidavit of Mailing was sworn to and subscribed before me this 7th day of November 2019, by Tyler Diebold. He is personally known to me or has produced a driver's license as identification and did take an oath.


Printed/Typed Name Jaine Adams
Notary Public-State of Montana
Commission Expires 1/16/2023



Honorable Mayor Thomas and City Council
 January 8, 2020
 GAI Project No. A190405.03

Planning | Urban Design
 Landscapes Architecture
 Economics | Real Estate



110 South Arnold Road
 Panama City Beach, FL 32413
 Phone 904-320-6100 • Fax 904-320-6110
 E-mail: info@panamacitybeach.com
 Website: www.panamacitybeach.com

OWNER: EDGEWATER HOMES, INC.
 SEQUENCE NUMBER: 001040
 PARCEL NUMBER: 32730-000-101
 LOCATION: 113 BANBROOK ST
 TOTAL ASSESSMENT AMOUNT: \$67.99
 TOTAL AMOUNT DUE: \$67.99
 DUE UPON RECEIPT AND DELINQUENT ON 12/31/2019

FY 2019-20

COMMUNITY REDEVELOPMENT ASSESSMENT

THIS IS THE ONLY BILLING STATEMENT YOU WILL RECEIVE. THE FEE FOR EACH DUE-NONPAID CHECK IS SET FORTH IN FLORIDA STATUTE 50.09(1) WHICH IS \$25.00 IF THE FACE VALUE DOES NOT EXCEED \$50.00, \$30.00 IF THE FACE VALUE EXCEEDS \$50.00, BUT DOES NOT EXCEED \$500.00, \$40.00 IF THE FACE VALUE EXCEEDS \$500.00, OR 5 PERCENT OF THE FACE VALUE OF THE PAYMENT INSTRUMENT, WHICHEVER IS GREATER. THIS COMMUNITY REDEVELOPMENT ASSESSMENT CONSTITUTES A LIEN AGAINST SUCH PROPERTY EQUAL IN RANK AND PRIORITY WITH THE LIENS OF ALL STATE, COUNTY, DISTRICT OR MUNICIPAL TAXES AND SPECIAL ASSESSMENTS EXCEPT AS OTHERWISE PROVIDED BY LAW. UNTIL PAID, SUCH LIEN SHALL BE SUPERIOR IN DIGNITY TO ALL OTHER PRIOR LIENS, MORTGAGES, TITLES AND CLAIMS.

COMMUNITY REDEVELOPMENT ASSESSMENT DETAIL

This special assessment is only for a relatively small portion of expenditures associated with properties within the First Beach Road Community Redevelopment Area in compliance with the Florida Community Redevelopment Act. Your assessment rates have been apportioned by combining two (2) categories of charges for the special community redevelopment assessment:

Category A: Budgeted costs of administrative and educational activities (24.19.010) shared equally among all parcels at a rate of \$33.00 per tax parcel.

Category B: Budgeted costs of a portion of continued maintenance, upgrades and capital equipment (277.0071) apportioned and shared based upon a contribution of three (3) relative attributes or factors:

(1) The portion of air-conditioned square footage reported in the public records of the real property assessed (approximately 60% weight), at \$147.5071 at a rate of \$0.00 per square foot.

(2) The improvement value for each parcel, which is the result of the reported net value minus the reported land value in the public records of the real property assessed (approximately 30% weight), at \$01.21471 at a rate of \$0.00 per \$1,000 of improvement value cost.

(3) The land value for each parcel reported in the public records of the real property assessed (approximately 10% weight), at \$25.1071 at a rate of \$0.00 per \$1,000 of land value.

The variable dollar amount attributed to each selected tax parcel and other structure covering the proposed assessment upon properties within the First Beach Road Community Redevelopment Area is available online at www.panamacitybeach.com/assessments/.

ASSESSMENT COMPONENT	BASE	TAX	FY 2019-20 ASSESSMENT
Category A (Per Tax Parcel)	1 Tax Parcel	\$ 33.00/Tax Parcel	\$33.00
Category B (Weighted Combination of)			
(1) Air-Conditioned Sq. Ft.	Air-Conditioned Sq. Ft. 2677 Sq. Ft.	\$ 0.00/Sq. Ft.	\$20.60
(2) Improvement Value	Improvement Value \$170,217.00	\$ 0.00/\$1,000	\$1.11
(3) Land Value	Land Value \$50,123.00	\$ 0.00/\$1,000	\$3.01
Annual Administration Charge (Per Invoice)	1 Invoice	\$ 3.00/Invoice	\$3.00
TOTAL PARCEL 10141 FOR 2019 COMMUNITY REDEVELOPMENT ASSESSMENT			\$67.99
TOTAL AMOUNT NOW DUE			\$67.99

PLEASE BRING ENTIRE BILL IF PAID BY PERSON IN SAME OR TACK AND RETURN BOTTOM PORTION IN REMITTANCE ENVELOPE PROVIDED IF PAID BY MAIL. PLEASE WRITE YOUR BILLING NUMBER ON YOUR CHECK. THANK YOU! SEE REVERSE FOR IMPORTANT INFORMATION.

FY 2019-20 COMMUNITY REDEVELOPMENT ASSESSMENT INVOICE
 PLEASE MAKE CHECKS OR MONEY ORDERS PAYABLE TO CITY OF PANAMA CITY BEACH



Check # _____
 Amount _____

PARCEL #	32730-000-101
LOCATION	113 BANBROOK ST
GRADE DATE	OCTOBER 20, 2019
DUE ON RECEIPT	DELINQUENT AND PAST DUE ON DECEMBER 31, 2019
TOTAL ASSESSMENT	\$67.99
TOTAL AMOUNT NOW DUE	\$67.99

CITY OF PANAMA CITY BEACH
 ATTN: FER CRA, BEG # 001040
 110 SOUTH ARNOLD ROAD
 PANAMA CITY BEACH, FL 32413

BEG # 001040
 EDGEWATER HOMES, INC.
 3518 HWY 36TH ST
 MARIETTA, GA 30142-6040

Honorable Mayor Thomas and City Council
January 8, 2020
GAI Project No. A190405.03

Planning | Urban Design
Landscape Architecture
Economics | Real Estate

CITY OF PANAMA CITY BEACH
FISCAL YEAR 2020-21 NOTICE OF ANNUAL HEARING AND ADDITIONAL INFORMATION
***** Important/Please Review *****

Thank you for reading this information on the flipside of your direct bill for your FY 2019-20 community redevelopment assessment. The amount of the bill for the current fiscal year on the flipside of the Notice is now due.

Going forward, the City Council expects to continue the community redevelopment assessment next year for the FY 2020-21 budget year. By this Notice the City's rate structure and charges used this year for your tax parcel for the community redevelopment assessment will remain the same; so, the assessment rates and charges to be levied upon your tax parcel next year from that shown in the Assessment Detail on the reverse side of this Notice, will not change. The estimated total revenue to be collected by the assessment is \$751,956. However, because the City will use the uniform method of collection, you will experience a slight increase due to service charges by the local tax collector and property appraiser and allowance for statutory discounts associated with the tax bill collection method (sometimes called the uniform method of collection). You may also experience increases or decreases from year to year if there are changes in the heated square footage or value of your parcel.

This Notice is provided in accord with the City's intended use of the uniform method of collection next year and the City's community redevelopment assessment ordinance. To limit uncertainty of any increases and to provide transparency in advance, the City Council has pursuant to ordinance and resolution set the maximum rate of assessment beyond FY 2020-21 based on the rates noticed herein and limited the maximum amount of increases in these rates to annually not to exceed the average annual growth rate in Florida personal income over the previous 5 years. Further Notice of any such indexed increases proposed will be published by the City each year at least 20 days in advance of the noticed annual public hearing concerning these community redevelopment assessments.

The City will also update and provide the proposed community redevelopment assessment roll for FY 2020-21 and make it available at the City Clerk's office at City Hall and at www.pcbgva.com by early January 2020.

On January 23, 2020 at 9 AM, the City Council will hold a public hearing in the City Hall Council Chamber, at 17087 Panama City Beach Parkway, Panama City Beach, Florida, for the purpose of again receiving comments on proposed community redevelopment assessments for FY 2020-21 (our next budget year). You are invited to attend and/or file written objections with the City Clerk and address them to the City Council prior to that date. If you decide to appeal any decision made by the City Council with respect to any matter considered at the hearing, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made.

The City's community redevelopment assessment is explained in detail on the flipside of this Notice. The City is billing you directly for the community redevelopment assessment for this fiscal year (FY 2019-20) which is now due and payable. If you do not pay this first year's assessment in full, the City has no intent to spend limited resources on collections, but rather will use its ability to suspend and collect an amount equivalent to what is unpaid along with next year's community redevelopment assessment which will be collected on the same bill as your property taxes. Waiting to pay this year's community redevelopment assessment (shown on the flipside of this Notice) makes it more difficult for the City's budgetary, financial and cash flow operations, and will likely unnecessarily increase the amount you pay at a later date (by an additional 4% to 8%). Please consider avoiding these additional charges and costs, and promptly pay the amount due on the flipside of this Notice TODAY. Thank you so much for your support of this activity associated with all properties in the Front Beach Road Community Redevelopment Area of our City.

Payment for next year's community redevelopment assessment is anticipated to be due and collected on the same bill as taxes to be mailed around November 1, 2020 (sometimes called the uniform method of collection). General law requires us to always remind you that: Until paid, the community redevelopment assessment will constitute 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. Assessments become delinquent in the same manner as for unpaid taxes, and failure to pay a non ad valorem assessment will cause a tax certificate to be issued against the property which may result in loss of title. Government property is not subject to the collections using the uniform method of collection for the community redevelopment assessment.

Thank you for reviewing this information.

File # 2019107334, OR BK: 4203 PG: 735, Page: 1 of 1. Recorded 12/19/2019 at 2:16 PM.
Bill Kincaid, Clerk Bay County, Florida Deputy Clerk DL Trans # 1576861

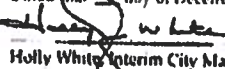
**GENERAL NOTICE OF LIEN RESULTING FROM THE
IMPOSITION OF ANNUAL COMMUNITY REDEVELOPMENT ASSESSMENTS
THROUGHOUT THE FRONT BEACH ROAD COMMUNITY REDEVELOPMENT AREA WITHIN THE
CITY OF PANAMA CITY BEACH, FLORIDA, FOR FY 2019-20**

ADDITIONAL NOTICE IS HEREBY GIVEN THAT on September 12, 2019, the City Council of the City of Panama City Beach, Florida (the "City"), adopted Resolution No. 19-133 which levied and imposed Community Redevelopment Assessments, sometimes referred to as non-ad valorem assessments, against property located within the Front Beach Road Community Redevelopment Area of the City of Panama City Beach, Florida, for a portion of the annual cost of certain community redevelopment and related capital, services, facilities and programs. Copies of Ordinance No. 1498, Resolution No. 19-133 and the special assessment roll which contains a list of the affected tax parcel numbers and property owners (as shown on the Bay County ad valorem tax assessment roll as of the effective date of billing by the City), and the dollar amount of this special assessment for each, are on file with the City Clerk at City Hall, 17007 Panama City Beach, Florida, and open to public inspection. More conveniently, this information, searchable by owner name, street address or tax parcel identification number, can be obtained on the internet at <http://own.wpcb.gov.com> and <http://quicksrch.com/sd-data.com/pcd/forecast/> for all assessed parcels. (To conveniently view a detailed bill specific to any parcel after a search, click 'View Bill' under the 'PDF Link' column to view and reprint.)

These non-ad valorem special assessments were perfected on September 12, 2019, after a duly noticed public hearing, and adoption of Resolution No. 19-133 and became due and payable upon the mailing of direct bills by the City to every affected property owner in the City on or before November 7, 2019. If not paid sooner, these special assessments became delinquent after December 31, 2019. A map of this redevelopment area, reprints of the bills, the mailed notice on the reverse side of all bills and other information can be obtained by checking the above websites.

The validity of these non-ad valorem assessments and use of proceeds collected to finance capital equipment has been approved by Final Judgment City of Panama City Beach v. State, No. 19-4258 (11th Cir Ct Dec 10, 2019).

This notice is consistent with City Ordinance No. 1498, and provides additional, extraordinary and constructive notice of the levy and imposition of special or non-ad valorem assessments upon real property located within Front Beach Road Community Redevelopment Area within the City of Panama City Beach. Collection of delinquencies will likely be pursuant to section 302(f) of the Ordinance. Special Assessments constitute a lien against assessed property equal in rank and dignity with the liens of all state, county, or municipal taxes and other non-ad valorem assessments until paid in full. This notice does not and shall not be construed to require that individual liens or releases be filed in the Official Records.

Dated this 19th day of December 2019
 (seal)
Holly White, Interim City Manager

Publish in News Herald
Post on City website
Distribute to local Bar Association office or leadership
Distribute to local Board of REALTORS office or leadership
Record in Official Records