RESOLUTION NO. 21-179

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF **PANAMA** CITY BEACH, FLORIDA, PROVIDING FOR SCHEDULING, DIRECTION AND AUTHORIZATION CONCERNING CERTAIN ANNUAL NON-AD **VALOREM** ASSESSMENTS FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2021; PROVIDING FOR DIRECTION AND AUTHORIZATION TO MANAGER, FINANCE DIRECTOR, AND CITY ATTORNEY, AND THEIR DESIGNEES, TO UNDERTAKE ALL ACTIONS NECESSARY TO PLAN, PREPARE, SCHEDULE, AND NOTICE AS MAY BE REQUIRED TO ACCOMPLISH THIS ANNUAL WORK; PROVIDING AS NEEDED, DIRECTION AND AUTHORITY ADVANCE **IMPOSITION** THE AND **FUNDING** ASSESSMENTS INCLUDING THE FIRE SERVICE ASSESSMENTS, FRONT BEACH ROAD **COMMUNITY** REDEVELOPMENT ASSESSMENTS, AND STORMWATER ASSESSMENTS; PROVIDING FOR GENERAL DIRECTION; AND, PROVIDING AN EFFECTIVE DATE.

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

SECTION 1. AUTHORITY FOR THIS RESOLUTION. This Resolution is adopted pursuant to the provisions of Chapter 166, Florida Statutes, the Municipal Charter of the City (the "Charter"), sections 166.021 and 166.041, and, in part, Chapter 163, Part III Florida Statutes, the Front Beach Road Community Redevelopment Plan (the "Redevelopment Plan"), and other applicable provisions of law (collectively, the "Act").

SECTION 2. DETERMINATIONS AND DIRECTION.

- (A) Non-ad valorem assessments (sometimes NAVs) necessarily require annual review and direction, and the coordination and meeting of time frames with the tax collector and property appraiser offices. This Resolution is timely and fundamental to the City's budget process for the Fiscal Year commencing October 1, 2021.
- (B) The Fire Service Assessment, Stormwater Assessment and Front Beach Road CRA Assessment have been properly indexed and are in process without further rate change. Accordingly, no changes, other than the indexing are necessary or directed for Fire Service Assessment and Front Beach Road CRA Assessment.

- (C) The Stormwater Assessment is in need of revamping and change to deal with significant and recent capital grants for outfalls from the State. Further, the Stormwater Assessment updated as directed herein, using the simplified approach similar to that employed by the Fire Service Assessment, will be equitable, less administratively burdensome and more efficient going forward.
- (D) The City's Nuisance Abatement Assessments address a nominal number of parcels and require no significant changes in process for the next Fiscal Year collection cycle at this time.
- (E) Each of the City's non-ad valorem assessment programs is to be scheduled for public hearing at the regular City Council meeting for Thursday, August 26, 2021, and notice accordingly for collection using the uniform method of collection is directed and authorized.
- (F) By setting the public hearings for August 26, 2021, the City has an opportunity to also use the additional and optional truth in millage notice method (TRIM) administered by the property appraiser's office. Use of such method necessitates rates, fees, and changes individually for all parcels be shared with the property appraiser's office by July 9, 2021. City staff is directed and authorized to use best efforts to additionally and supplementally so share the maximum rates for non-ad valorem assessments in advance using this additional notification vehicle.
- (G) The revamp and update of the Stormwater Assessment necessarily requires an amendment and re-statement of the City's procedural ordinance. City staff and counsel have consulted with the City's special assessment counsel, and this year's schedule will require extraordinary attention to procedural, legal and budgetary detail as the City transitions to a more simplified approach, which will better and more equitably serve and charge property owners for this stormwater related aspect of the annual budget as the scope of the City's stormwater system broadens and changes for the better.
- (H) Staff has recommended, and the City Council directs and authorizes, the use of the City's special assessment counsel to update and revamp the Stormwater Assessment similarly to that which was done for the Fire Service assessment. This is to be done pursuant to the currently in place professional services agreement with the City and Lawson under a single work order, along with GAI Consultants and Ennead LLC as approved consultants, and generally on the same terms as for the Fire Service Assessment initial stand up and thereafter repeating annual updating. This provides for efficiency and continuity in as much as these professionals are familiar with the

programs and able to meet the time frames necessarily involved. All costs for any implementation services are to be recovered first from the proceeds of the respective assessments in a reasonably proportionate manner. The City Manager is directed and authorized to execute such work order, upon separate review and approval by the Finance Director or City Attorney for reasonable compliance with this Resolution.

- (I) The City Manager, City staff, and City Attorney are hereby directed and authorized to facilitate and assist in the foregoing undertaking and to provide such information and assistance as may be necessary in order for the City Council (on August 26, 2021) to promptly consider and determine to fund, implement and direct collection, if the City Council so determines, the foregoing non-ad valorem assessments.
- (J) The City Manager, Finance Director, City Attorney, and their designees are authorized to undertake all actions necessary to accomplish the directions herein. As implementation proceeds, the City Manager, and City staff, are directed and authorized to prepare and present to the City Council necessary budget amendments to accomplish the use of such revenues, as necessary from time to time.

SECTION 3. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

ADOPTED THIS 24th day of June, 2021.

CITY OF PANAMA CITY BEACH, FLORIDA

By:

Mark Sheldon, Mayor

ATTEST:

Lynne Fasone, City Clerk

APPROVED AS TO FORM:

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City Attorney