

RESOLUTION NO. 21-212

A RESOLUTION OF THE CITY COUNCIL OF PANAMA CITY BEACH, FLORIDA, RELATING TO THE PROVISION OF FUNDING COMMUNITY REDEVELOPEMNT RELATED CAPITAL, SERVICES, FACILITIES, OR PROGRAMS WITHIN THE FRONT BEACH ROAD COMMUNITY REDEVELOPMENT AREA; IDENTIFYING BENEFITS, BURDENS AND COSTS TO BE ASSESSED; ESTABLISHING THE METHOD OF APPORTIONING BENEFITS, BURDENS AND COSTS AMONG SPECIALLY BENEFITED PROPERTY; ADOPTING AN ASSESSMENT ROLL; PROVIDING THE METHOD OF COLLECTION; PROVIDING FOR ASSOCIATED POLICY DIRECTION; 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"), 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 property owners within this community redevelopment area. Such benefits occur on both vacant and developed property.

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.

(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 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 Redevelopment Assessments, the burdens relieved and special benefit conveyed by the community redevelopment related capital, services, facilities and programs funded in

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.

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 was 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 future indexing of the anticipated non-ad valorem Community Redevelopment Assessments for Fiscal Year 2020-21. On or before August 6, 2021, additional notice was also published in a newspaper of general circulation. These notices, among other things briefly explained and informed of the maximum rate of assessment and the indexing feature to be used in subsequent years.

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

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

³ *Id.*

(K) The Notice required by law of the scheduled August 26, 2021, public hearing was published in compliance with Section 2.04 of the Assessment Ordinance and the Uniform Collection Assessment Act on or before August 6, 2021, and proof of publication is attached hereto as Appendix A.

(L) In advance of August 26, 2021, the City Council received and reviewed an update report prepared by Owen M. Beitsch, Ph.D., FAICP, CRE (the "Annual FY 2021-22 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.

(M) 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 3.03 thereof, has been duly provided.

(N) A public hearing was held on August 26, 2021, and comments, concerns and objections of all interested persons have been duly received, heard and considered. Additionally, the City Council has reviewed the Update from Dr. Beitsch, 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, and August 26, 2021, as well as the overall fiscal and other circumstances of the City.

(O) 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, 2021, the collection of the Community Redevelopment Assessments via the uniform method of collection is a ministerial duty of the Bay County Tax Collector.

(P) 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.

(Q) 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 regard 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.

(R) 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, the lawful use of the City's indexing mechanism addressing the maximum annual of assessment each year commencing with the upcoming fiscal year, 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.

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

(T) 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.

⁴ *Id.*

(U) 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 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.

(V) 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.

(W) The City Council is cognizant that any system, metric, or analytical view of appraising benefits or assessing costs will be open to some criticism or suggestion of alternative methods or approaches and has labored to educate itself as to the facts, analysis, law, and policy latitudes available to it in determining the Assessed Cost and the rate of the Community Redevelopment Assessment in the process of approving the Assessment Roll.

(X) The apportionment among Tax Parcels of a portion of the City's annual budget for community redevelopment services, facilities and programs represented by the assessment rates and Assessments hereby adopted (using the concept and method sometimes called the "Simplified Approach"TM), are reasonably characterized as

necessary, and a fair and reasonable means to annually allocate and share benefits, burdens and costs associated with community redevelopment related capital, services, facilities or programs within the Front Beach Road Community Redevelopment Area.

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

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ARTICLE II

ASSESSMENTS

SECTION 2.01. ESTIMATED ASSESSED COST; RATE OF ASSESSMENT.

(A) Exclusive of all administration and collection costs, and adjustments associated with the uniform method of collection provided for in the Assessment Ordinance, the estimated Assessed Cost to be recovered through Assessments for the Fiscal Year commencing October 1, 2021 is \$733,131, consisting of \$440,628 for Category A – apportioned per Tax Parcel, and \$292,863 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 are determined by the 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, 2021. As provided for in the Assessment Ordinance, the rate of Fire Service Assessment for the Fiscal Year beginning October 1, 2021, has been considered in the context of the *average annual growth rate in Florida personal income over the previous 5 years* from 2015 to 2020, which is 5.63%, as determined using information from the Bureau of Economic Analysis, affiliated with the United States Department of Commerce. The notice and intent to employ such approach has been previously noticed by mailed and

published notice along with and in the context of maximum rates established in 2019, in addition to further published and mailed notice again this year in the context of increasing the annual rate of Community Redevelopment Assessments by using such a cognizable indexing feature in the manner provided for in the Ordinance and directed by the City Council. The rate of Community Redevelopment Assessment for the fiscal year commencing October 1, 2021, accordingly, is confirmed and directed to include such adjustment.

(C) The rate of Assessment is to be (1) \$35.80 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 $8/10^{th}$ s 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.

SECTION 2.02. ASSESSMENT ROLL

(A) The Assessment Roll used for the Fiscal Year commencing October 1, 2021, 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, 2021, exclusive of the anticipated costs of collection and administration.

(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 on-going 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. 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 made available since at or through the City's website, which is accessible through the internet at www.pcbfl.gov and at the City Clerk's office located at 17007 Panama City Beach Parkway, Panama City Beach, 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 PUBLICATION AND MAIL.

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

(B) Notwithstanding extraordinary mailed notice mailed on or before August 6, 2021, no applicable circumstances in Section 197.3632 (4) (a), Florida Statutes, or the Assessment Ordinance, requires further individually mailed notice of the public hearing.

SECTION 2.04. PUBLIC HEARING. A public hearing was held on August 26, 2021 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, 2021 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, charges and adjustments provided for in 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, 2021, 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 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. For the Fiscal Year commencing October 1, 2021, 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) (government owned) 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 approach and notice procedures and use of indexing features employed

by the City, 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 rates, fees, charges and adjustments 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.

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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.

PASSED and ADOPTED in regular session of the City Council of the City of Panama City Beach, Florida, this 26th day of August 2021.

PANAMA CITY BEACH CITY COUNCIL

By: 
Mark Sheldon, Mayor

ATTEST:


Lynne Fasone, City Clerk

**APPENDIX A
PROOF OF PUBLICATION AND MAILING**