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ORDINANCE 2021-292-E

AN INITIAL ASSESSMENT ORDINANCE PURSUANT TO CHAPTER 170, FLORIDA STATUTES, AND CHAPTER 715, ORDINANCE CODE, AUTHORIZING SPECIAL ASSESSMENTS IN DOWNTOWN JACKSONVILLE, AS DESCRIBED HEREIN; STATING AUTHORITY AND FINDINGS FOR SUCH SPECIAL ASSESSMENTS; STATING THE NATURE OF IMPROVEMENTS AND GENERAL DESCRIPTION OF SERVICES; PROVIDING FOR THE METHOD OF APPORTIONMENT, SERVICE COST, PROPERTIES TO BE ASSESSED AND EXEMPTIONS; IDENTIFYING THE SERVICE AREA; ESTABLISHING THE ASSESSMENT RATE AND TERM; SETTING A PUBLIC HEARING FOR THE FINAL ASSESSMENT ORDINANCE; DIRECTING PREPARATION OF THE INITIAL ASSESSMENT ROLL, PUBLICATION OF NOTICE, AND MAILING OF NOTICES; IDENTIFYING THE METHOD OF COLLECTION FOR THE 2021 TAX YEAR; IDENTIFYING THE METHOD OF COLLECTION FOR THE 2022 THROUGH 2031 TAX YEARS AND STATING THE INTENT TO USE THE UNIFORM METHOD FOR THE LEVY, COLLECTION, AND ENFORCEMENT OF A NON-AD VALOREM ASSESSMENT FOR THE 2022 THROUGH 2031 TAX YEARS; RETAINING ALL RIGHTS GRANTED BY CHAPTER 170, FLORIDA STATUTES; APPROVING AND AUTHORIZING THE MAYOR, OR HIS DESIGNEE, AND CORPORATION SECRETARY TO EXECUTE AND DELIVER THE ENHANCED MUNICIPAL SERVICES AGREEMENT BETWEEN AND AMONG THE CITY OF JACKSONVILLE AND DOWNTOWN VISION, INC.; PROVIDING FOR OVERSIGHT BY THE

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WHEREAS, by Resolution 2021-03-03, the Downtown Investment Authority approved the expansion of the Downtown Business Improvement District, originally created by the City Council in 1999, and approved expansion of the classes of properties subject to a special assessment within the Downtown Business Improvement District; and

WHEREAS, for over 20 years, Downtown Vision, Inc., has provided enhanced municipal services in Downtown Jacksonville, which advance the City's redevelopment goals and benefit the assessed properties in Downtown; now, therefore

BE IT ORDAINED by the Council of the City of Jacksonville:

Authority and Findings. This Initial Assessment Section 1. Ordinance is adopted pursuant to the authority granted in Chapter 170, Florida Statutes, Chapter 715, Ordinance Code, and home rule powers conferred upon municipalities and chartered counties by Article VIII of the Florida Constitution and Chapters 125 and 166, Florida Statutes. Pursuant to Section 170.01(2), Florida Statutes, and Section 715.201, Ordinance Code, the City Council finds that providing enhanced municipal services at the rate of assessment established herein to the real property within the service area described herein provides a special benefit to such property, which is different in type or degree from benefits provided to the community as a whole. This Ordinance shall serve as the resolution required to declare special assessments pursuant to Section 170.03, Florida Statutes, and shall serve as the Initial Assessment Ordinance required by Section 715.202, Ordinance Code.

Section 2. Nature of Improvements and General Description of Services. Pursuant to Sections 170.01(3) and 170.03, Florida Statutes, and Section 715.202(a), Ordinance Code, the nature of the

proposed improvement to be funded by special assessments against property benefitted is stabilizing and improving the service area described in Section 4 through promotion, management, marketing and similar services (Enhanced Municipal Services). These Enhanced Municipal Services are further described in the Enhanced Municipal Services Agreement between and among the City of Jacksonville and Downtown Vision, Inc., a Florida non-profit corporation, attached hereto as Exhibit 1 and incorporated herein by reference (Enhanced Municipal Services Agreement).

Assessed; Properties and Exemptions. Pursuant to Sections 170.02 and 170.03, Florida Statutes, and Sections 715.202(b) and 715.202(c), Ordinance Code, the method for assessing property shall be by a millage rate applied to each property. The service cost, or total estimated cost, to be assessed is listed in Exhibit D to the Enhanced Municipal Services Agreement, attached hereto as Exhibit 1. The properties to be assessed and exemptions from such assessment are described in Exhibit A to the Enhanced Municipal Services Agreement, attached hereto as Exhibit 1.

Section 4. Service Area. Pursuant to Section 170.03, Florida Statutes, and Section 715.202(e), Ordinance Code, the service area where properties shall be assessed is described, and visually depicted, in Exhibit A to the Enhanced Municipal Services Agreement, attached hereto as Exhibit 1. This service area is hereby adopted as the Downtown Business Improvement District and may also be referred to as the Downtown Improvement Area, or Downtown Service Area.

Section 5. Assessment Rate and Term. Pursuant to Section 170.03, Florida Statutes, and Section 715.202(f), Ordinance Code, the special assessment rate shall be equal to the value of 1.1 mills on each property. The term of of this special assessment shall be from the 2021 Tax Year through the 2031 Tax Year.

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Pursuant to Section 170.07, Florida Statutes, and Sections 715.202(h) and 715.302, Ordinance Code, the City Council hereby sets the date, time and place of a public hearing to consider the adoption of the Final Assessment Ordinance as August 10, 2021, 5:00 p.m., in Council Chambers, 117 West Duval Street, Jacksonville, Florida 32202. The Office of General Counsel is directed to prepare the Final Assessment Ordinance for introduction at City Council on June 22, 2021.

Section 6. Public Hearing for Final Assessment Ordinance.

Section 7. Directing Preparation of the Initial Assessment Roll, Publication of Notice and Mailing of Notices. The City Council hereby directs Downtown Vision, Inc., on behalf of the City of Jacksonville, to:

- (a) Prepare the Initial Assessment Roll as required by Section 170.06, Florida Statutes, and Section 715.203, Ordinance Code.
- (b) Publish notice as required by Section 170.05, Florida Statutes, and Section 715.204, Ordinance Code.
- (c) Mail notices as required by Section 170.07, Florida Statutes, and Section 715.205, Ordinance Code.

Section 8. Method of Collection for 2021 Tax Year. Pursuant to Sections 170.03 and 170.21, Florida Statutes, and Section 715.302, Ordinance Code, the alternative method of collection shall be used for the 2021 Tax Year. Downtown Vision, Inc., is directed to mail bills for the special assessments for the 2021 Tax Year. The Tax Collector is authorized to collect the special assessments on behalf of Downtown Vision, Inc., and pursuant to Section 197.3631, Florida Statutes, the Tax Collector may contract with Downtown Vision, Inc., to supply information and services necessary for this alternative method of collection. The Tax Collector may remit the collected special assessments to Downtown Vision, Inc., on a schedule to be determined by the Tax Collector. Pursuant to Sections 170.03 and 170.09, Florida Statutes, the special assessments for the 2021

Tax Year shall be due by March 31, 2022, and shall be subject to the discount rate provided in Section 197.162, Florida Statutes.

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Method of Collection for 2022 through 2031 Tax Years. Pursuant to Section 197.3632(3)(a), Florida Statutes, the City of Jacksonville hereby states its intent to use the uniform method for the levy, collection, and enforcement of a non-ad valorem assessment for Enhanced Municipal Services, as described in the Enhanced Municipal Services Agreement attached hereto as Exhibit 1. The legal description of the area subject to such non-ad valorem assessment is described, and visually depicted, in Exhibit A to the Enhanced Municipal Services Agreement, attached hereto as Exhibit 1. The City of Jacksonville hereby states the need for a non-ad valorem assessment for Enhanced Municipal Services, and the uniform method for the levy, collection, and enforcement of such a non-ad valorem assessment is the most efficient and cost effective method of collection of all the collection options that may be available to the City of Jacksonville. Pursuant to Section 197.3632(3)(a), Florida Statutes, Legislative Services is hereby directed to mail a copy of this Ordinance, as enacted, to the Property Appraiser, the Tax Collector, and the State of Florida Department of Revenue, Property Tax Oversight Division.

Section 10. Retaining All Rights Granted by Chapter 170, Florida Statutes. The City of Jacksonville hereby retains all rights granted to municipalities by Chapter 170, Florida Statutes, for the special assessments authorized herein, including priority of lien, interest and foreclosure; provided, however, that any legal proceeding to enforce payment of such special assessments shall require City Council approval.

Section 11. Enhanced Municipal Services Agreement Approved and Execution Authorized. There is hereby approved, and the Mayor, or his designee, and Corporation Secretary are hereby authorized to

execute and deliver, the Enhanced Municipal Services Agreement between and among the City of Jacksonville and Downtown Vision, Inc., in substantially the same form as **attached hereto** as **Exhibit 1**. The City is authorized to perform pursuant to the Enhanced Municipal Services Agreement as so executed.

Section 12. Oversight. The Downtown Investment Authority shall oversee the Enhanced Municipal Services Agreement described herein.

Section 13. Effective Date. This Ordinance shall become effective upon signature by the Mayor or upon becoming effective without the Mayor's signature.

Form Approved:

/s/ Paige H. Johnston

16 Office of General Counsel

Legislation Prepared By: Shannon K. Eller

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