

1 Introduced by Councilmember Cumber:  
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4 **ORDINANCE 2021-839**

5 AN ORDINANCE APPROVING THE FINAL COSTS OF  
6 UNDERGROUND UTILITY INSTALLATION IMPROVEMENTS  
7 FOR THE SOUTH END RIVER ROAD - NORTHWEST END  
8 RIVER OAKS ROAD NEIGHBORHOOD ASSESSMENT PROGRAM,  
9 AUTHORIZED AND FUNDED BY ORDINANCE 2020-486-E;  
10 INCORPORATING THE RECITALS; SPECIFYING THE UNIT  
11 OF MEASUREMENT; ADOPTING THE NON-AD VALOREM  
12 ASSESSMENT ROLL AT PUBLIC HEARING, PURSUANT TO  
13 THE UNIFORM METHOD FOR COLLECTING NON-AD VALOREM  
14 SPECIAL ASSESSMENTS AS AUTHORIZED BY SECTION  
15 197.3632, FLORIDA STATUTES; NOTICE OF PUBLIC  
16 HEARING SERVED TO AFFECTED PROPERTIES; PROVIDING  
17 FOR CERTIFICATION OF THE ASSESSMENT ROLL AND  
18 DIRECTING THE COUNCIL SECRETARY TO COOPERATE  
19 WITH THE TAX COLLECTOR AND THE PROPERTY  
20 APPRAISER AND JEA IN THE CERTIFICATION OF THE  
21 NON-AD VALOREM ASSESSMENT ROLL; DIRECTING THE  
22 COUNCIL SECRETARY, JEA AND THE TAX COLLECTOR TO  
23 RECORD THE FINAL ASSESSMENTS IN THE IMPROVEMENT  
24 LIEN BOOK; PROVIDING FOR PAYMENT OF FINAL  
25 ASSESSMENTS AND LIENS; IMPLEMENTING THE  
26 ASSESSMENTS AND DIRECTING THE TAX COLLECTOR TO  
27 PROVIDE NOTICE OF ASSESSMENT; PROVIDING AN  
28 EFFECTIVE DATE.

29  
30 **WHEREAS**, by Ordinance 2020-486-E, the City Council authorized  
31 and funded the conversion of utilities from overhead to underground

1 for those benefiting properties located along the South End River  
2 Road-Northwest End River Road NAP (the "Project"), with the Project  
3 costs defrayed by non-ad valorem special assessments levied and  
4 imposed against benefited properties with the assessments to be  
5 collected pursuant to the Uniform Method by the Tax Collector as  
6 authorized by Section 197.3632, Florida Statutes; and,

7 **WHEREAS**, the Project has been completed and the final costs have  
8 been reviewed by the Council Auditor's Office; and,

9 **WHEREAS**, the costs for the Project were initially estimated at  
10 \$67,902.00; and

11 **WHEREAS**, the actual costs of the Project, upon which assessments  
12 will be based, total \$43,515.13; and

13 **WHEREAS**, the City of Jacksonville has previously expressed the  
14 intent to use the uniform method for the levy, collection, and  
15 enforcement of non-ad valorem assessments for the Project, as set  
16 forth in Ordinance 2020-486-E; now therefore

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

18 **Section 1. Incorporation of Recitals.** The foregoing  
19 "WHEREAS" clauses are hereby ratified and confirmed as being true and  
20 correct and are hereby made a specific part of this Ordinance upon  
21 adoption hereof.

22 **Section 2. Approval of actual final costs of improvements.**  
23 The actual costs of the conversion of utilities from overhead to  
24 underground along the South End River Road-Northwest End River Road,  
25 upon which assessments will be based, in the amount of \$43,515.13,  
26 as reflected in the final assessment roll, **attached hereto as Exhibit**  
27 **1**, are hereby approved.

28 **Section 3. Specifying the unit of measurement.** The unit  
29 of measurement for the assessment shall be per lot, with the actual  
30 assessment per lot at \$7,252.52.

31 **Section 4. Adopting the non-ad valorem assessment roll at**

1 **a public hearing.** The City Council held a public hearing on January  
2 11, 2022, pursuant to Florida Statute section 197.3632(4) to adopt  
3 the roll for the assessment which is being levied for the first time.  
4 The total assessment to the benefited properties of \$43,515.13, as  
5 reflected on the final non-ad valorem assessment roll, **attached hereto**  
6 **as Exhibit 1**, are hereby approved and adopted.

7 **Section 5. Notice of Public Hearing.** Notice of the Public  
8 Hearing, complying with Section 197.3632, *Florida Statutes*, was  
9 mailed to each of the six properties notifying them of the assessment  
10 and public hearing date, including their opportunity to speak or  
11 provide written comments. In addition, notice of the assessment was  
12 published providing the statutorily required information.

13 **Section 6. Certification of assessment roll.** The Council  
14 Secretary is hereby directed to cooperate with the Tax Collector, the  
15 Property Appraiser and JEA in the certification of the non-ad valorem  
16 assessment roll, **attached hereto as Exhibit 1**, per Section 197.3632,  
17 *Florida Statutes*, and in accordance with any interlocal agreement  
18 between the Tax Collector, the Property Appraiser and JEA as required  
19 by Section 197.3632, *Florida Statutes*.

20 **Section 7. Recording in improvement lien book.** The Council  
21 Secretary, JEA and the Tax Collector are directed to take the  
22 necessary steps to see that the approved and adopted assessments are  
23 recorded in an improvement lien book, as liens against the benefited  
24 properties, as required in Section 170.08, *Florida Statutes*.

25 **Section 8. Payment of final special assessment and lien.**  
26 The final assessments as approved on the final assessment roll,  
27 **attached hereto as Exhibit 1**, shall remain as a lien on the benefited  
28 property until paid in full. The final assessments shall be payable  
29 to the Tax Collector at the same time and in the same manner as other  
30 City taxes are payable, according to the rules, regulations and  
31 procedures of the Tax Collector. The final assessments shall be paid

1 in twenty (20) annual installments commencing with the 2022 tax year  
2 and subsequent years according to the procedures of the Tax Collector.  
3 The unpaid balance shall accrue interest at the rate of 3.45 percent  
4 (3.45%) per year to JEA. If an installment is not paid when due it  
5 shall be subject to a late penalty of one and a half percent (1.5%)  
6 per month plus additional charges until paid. The final assessment  
7 may be paid in its entirety, within 30 days after being added to the  
8 lien improvement book. Assessments may be paid off in their entirety  
9 based upon the outstanding balances at the time of pay off. No  
10 partial annual payments will be accepted. Funds collected for the  
11 annual assessments will be transmitted to JEA by the Tax Collector  
12 in a mutually agreeable manner.

13 **Section 9. Implementation of Assessments; Annual Notice to**  
14 **benefited property owners.** Benefited property owners of this  
15 assessment shall be provided notice of the assessment annually by the  
16 Tax Collector on the tax bill in a manner consistent with all  
17 applicable City ordinances and state laws.

18 **Section 10. Effective Date.** This Ordinance shall become  
19 effective upon signature by the Mayor or upon becoming effective  
20 without the Mayor's signature.

21  
22 Form Approved

23  
24 /s/ Trisha Bowles

25 Office of General Counsel

26 Legislation Prepared by: Trisha Bowles

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