

RESOLUTION 24-R__

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PORT ST. LUCIE, FLORIDA, RELATING TO THE UTILITY, ROADWAY, AND STORMWATER IMPROVEMENTS FOR THE CITY CENTER SPECIAL ASSESSMENT DISTRICT; CHANGING THE METHODOLOGY FOR CALCULATING THE ASSESSMENT; REALLOCATING THE CITY CENTER SPECIAL ASSESSMENTS AMONG THE BENEFITTED REAL PROPERTY PARCELS WITHIN THE DISTRICT BASED UPON THE CHANGED METHODOLOGY; APPROVING THE ASSESSMENT ROLL; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, pursuant to its authority under Chapter 166, Florida Statutes, Section 1.01 of its Charter, and Ordinance No. 94-34 (the “Ordinance”), the City Council (the “Council”) of the City of Port St. Lucie, Florida (the “City”) adopted Resolution No. 05-R91 (the “SAD Resolution”); and

WHEREAS, the SAD Resolution established the City Center Special Assessment District (“SAD”), which authorized the imposition of special assessments against certain parcels benefitting from utility, roadway and stormwater improvements within the SAD’s boundaries; and

WHEREAS, the current methodology of calculating the assessments on real property parcels within the SAD is trip-based and derived from a Consulting Engineering Report prepared by the City’s engineering consultant and the assessment plat on file with the City Clerk; and

WHEREAS, the SAD Resolution provided for twenty (20) equal assessment installments for all assessed parcels of real property within the SAD; and

WHEREAS, after proper notice and public hearings, changes were made to the assessments against parcels of real property within the SAD due to subsequent refinancing of the debt associated with the assessment; and

WHEREAS, there are currently twenty-three (23) real property parcels within the SAD boundaries, twenty-two (22) of which are City-owned and one of which is owned by a private entity; and

WHEREAS, the Council now wishes to change the methodology of calculating assessments on the real property parcels within the SAD to an acreage-based formula derived from an Assessment Methodology Report prepared by the City’s financial consultant which is on file with the City Clerk, incorporated herein by reference and attached hereto as Exhibit “A”; and

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WHEREAS, this change in methodology will result in a reallocation of assessments and is anticipated to impact only the City-owned parcels' assessments within the SAD for the upcoming 2024 tax roll; and

WHEREAS, the change to an acreage-based methodology constitutes the imposition of an assessment for the first time within the meaning of s.197.3632(4)(a), Florida Statutes, which requires, *inter alia*, notice and a public hearing to all affected real property owners; and

WHEREAS, on August 12, 2024, the Council adopted Resolution No. 24-R50 (the "Preliminary Rate Resolution") which, *inter alia*, preliminarily authorized the change to the methodology of calculating assessments within the SAD to an acreage-based formula, the reallocation of assessments within the SAD based upon the new acreage-based methodology, the preparation of an Assessment Roll reflecting the assessments under the new methodology, the publication of notice for a public hearing on same, and mailing a notice to all impacted property owners within the SAD advising of the hearing on September 9, 2024; and

WHEREAS, the Council finds that the imposition of the City Center Special Assessments for each fiscal year is an equitable and efficient method of allocating and apportioning the costs among the benefitted parcels within the SAD; and

WHEREAS, the Council desires to collect the Assessments within the City using the uniform tax bill collection method pursuant to the Uniform Assessment Collection Act found in s.197.3632, Florida Statutes, as amended, for the fiscal year beginning on October 1, 2024 on the 2024 tax roll.

WHEREAS, in accordance with the Ordinance and the Preliminary Rate Resolution, the updated Assessment Roll has been prepared and is available for inspection by the public; and

WHEREAS, notice of a public hearing has been published and, as required by the terms of the Ordinance, mailed to each owner of improved property proposed to be assessed, notifying each such owner of their opportunity to be heard; and

WHEREAS, a public hearing was held on September 9, 2024, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance.

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NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF PORT ST. LUCIE, FLORIDA, AS FOLLOWS:

Section 1. Ratification of Recitals. The foregoing recitals are hereby ratified and confirmed as true and correct and are hereby made a part of this Resolution.

Section 2. Authority. This Resolution is adopted pursuant to Article VIII, Section 2, Florida Constitution; Sections 166.021 and 166.041, Florida Statutes; Section 1.01 of the City's Charter; the Ordinance; the SAD Resolution; the Preliminary Rate Resolution; and other applicable provisions of law.

Section 3. Definitions and Interpretation. All terms in this Resolution shall have the meanings defined in the Ordinance, the SAD Resolution, and the Preliminary Rate Resolution.

Section 4. Change in Methodology for City Center Special Assessment District.

(A) The parcels of assessed property described in the Assessment Roll, which is hereby approved, with such amendments as deemed just and right are found to be specially benefited by the provision of the utility, roadway, and stormwater improvements described in the Preliminary Rate Resolution in the amount of the City Center Special Assessment District set forth in the updated Assessment Roll, a copy of which was present at the above-referenced public hearing and is incorporated herein by reference. It is hereby ascertained, determined and declared that each parcel of assessed property within the City will be benefited by the City's provision of utility, roadway, and stormwater improvements, in an amount not less than the City Center Special Assessment District for such parcel as computed in the manner set forth in the Preliminary Rate Resolution. Adoption of this Resolution constitutes a legislative determination that all parcels assessed derive a special benefit, as set forth in the Ordinance, the SAD Resolution, and the Preliminary Rate Resolution, from the utility, roadway, and stormwater improvements to be provided, and also a legislative determination that the City Center Special Assessment District are fairly and reasonably apportioned among the residential improved properties that receive the special benefit as set forth in the Preliminary Rate Resolution.

(B) The method for computing City Center Special Assessment District described in the Preliminary Rate Resolution is hereby approved.

(C) For the fiscal year beginning October 1, 2024, the City Center Special Assessment costs shall be calculated based on an acreage-based formula derived from an Assessment Methodology Report prepared by the City's financial consultant which is on file with the City

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Clerk, in the amounts set forth in the Assessment Roll as herein approved, are hereby levied and imposed on all parcels of assessed property described in the Assessment Roll.

(D) Any shortfall in the expected City Center Special Assessment proceeds due to any reduction or exemption from payment of the City Center Special Assessments required by law or authorized by the Council, shall be supplemented by any legally available funds, or combination of such funds.

(E) Such City Center Special Assessments shall constitute a lien upon the assessed property, and to the extent permitted by Florida law, equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Further, and only to the extent permitted by Florida law, such lien shall be superior in dignity to all other liens, titles and claims, until paid.

(F) The Assessment Roll, as herein approved, shall be delivered to the Tax Collector for collection using the uniform method for the levy, collection and enforcement of non-ad valorem assessments in the manner prescribed by the Ordinance, and as set forth in the E&I Report which has been submitted to the St. Lucie County Tax Collector and is attached as Exhibit "B".

(G) Attached as Exhibit "C" is the affidavit of mailing and attached as Exhibit "D" is the proof of publication.

Section 5. Confirmation of Preliminary Rate Resolution. The Preliminary Rate Resolution is hereby confirmed.

Section 6. Effect of Adoption of Resolution. The adoption of this Resolution shall be the final adjudication of the issues presented herein including, but not limited to, the method of apportionment, the rate of assessment, the Assessment Roll, and the levy and lien of the City Center Special Assessments for utility, roadway, and stormwater improvements unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within twenty (20) days from the date of this Resolution.

Section 7. Conflict. If any resolutions, or parts of resolutions, are in conflict herewith, this Resolution shall control to the extent of the conflicting provisions.

Section 8. Severability. The provisions of this Resolution are intended to be severable. If any part of this Resolution is determined to be void or is declared illegal, invalid, or unconstitutional by a Court of competent jurisdiction, the remainder of this Resolution shall remain in full force and effect.

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Section 9. Effective Date. This Resolution shall take effect immediately upon its passage and adoption.

PASSED AND ADOPTED by the City Council of the City of Port St. Lucie, Florida, this 9th day of September 2024.

CITY COUNCIL
CITY OF PORT ST. LUCIE

By: _____
Shannon M. Martin, Mayor

ATTEST:

Sally Walsh, City Clerk

APPROVED AS TO FORM:

Richard Berrios, City Attorney