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; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, 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"); and

WHEREAS, the SAD Resolution 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 a trip-based methodology derived from a Consulting Engineering Report which was prepared by the City's engineering consultant and the assessment plat on file with the City Clerk; 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 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 into this Resolution, and attached hereto as Exhibit "A"; and

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 and adoption of 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, 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 benefitting 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.

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

<u>Section 1.</u> <u>Ratification of Recitals.</u> 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 the provisions of the Chapter 166, Florida Statutes, Section 1.01 of the Charter of the City, City Ordinance No. 94-34 ("Ordinance"), the SAD Resolution (*i.e.*, Resolution No. 05-R91) and other applicable provisions of law.

Section 3. Purpose and Definitions. This Resolution re-establishes the City Center Special Assessment as previously defined in the SAD Resolution; changes the methodology for calculating the City Center Special Assessment; and reallocates the assessments of all real property parcels within the SAD based upon the new acreage-based methodology set forth in Exhibit A for the fiscal year beginning October 1, 2024. All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the SAD Resolution. Unless the context indicates otherwise, words imparting the singular number include the plural number, and vice versa.

<u>Section 4.</u> <u>Provision and Funding of City Center Special Assessment.</u>

- (A) Upon the imposition of the Assessments for City Center Special Assessment against assessed property located within the SAD, the City shall continue to provide utility, roadway, and stormwater improvements to such assessed property.
- (B) It is hereby ascertained, determined, and declared that each parcel of assessed property will be benefited by the City's continued provision of utility, roadway, and stormwater

improvements in an amount not less than the Assessment imposed against such parcel, computed in the manner set forth in this Resolution.

Section 5. Legislative Determinations of Special Benefit and Fair Apportionment. The legislative determinations of special benefit and fair apportionment embodied in the Ordinance are affirmed and incorporated herein by reference. It is hereby ascertained, determined, and declared that the method of determining the Assessments for City Center Special Assessment services set forth in this Resolution is a fair and reasonable method of apportioning the City Center Special Assessment cost amongst the parcels of assessed property, and consistent with Florida law. The Assessment for each parcel of assessed property shall be computed by multiplying the assessment rate by the number of acres on such parcel.

<u>Section 6.</u> <u>Description of City Center Special Assessment.</u> The services to be provided will be utility, roadway, and stormwater improvements.

<u>Section 7.</u> <u>City Center Special Assessment Cost to be Assessed.</u> For the fiscal year beginning on October 1, 2024, the estimated City Center Special Assessment total cost to be assessed shall be \$1,890,585.16 (the "City Center Special Assessment Cost").

Section 8. Establishment of Annual City Center Special Assessment Rate. Beginning on October 1, 2024, the City Center Special Assessment Cost shall be allocated among all parcels of assessed property, based on each parcel's acreage. The City estimates collecting \$1,890,585.16 in total revenue from the fiscal year 2024-2025 City Center Special Assessment.

Section 9. Authorization of Public Hearing. A public hearing shall be held during a regular City Council Meeting on Monday, September 9, 2024, at 1:00 p.m. in Council Chambers at City Hall, Building A, 121 S.W. Port St. Lucie Blvd., Port St. Lucie, Florida 34984 for the purpose of: (a) receiving and considering comments on the Assessments from affected property owners and the public; (b) considering the adoption of the annual rate resolution for the upcoming fiscal year; and (c) authorizing the re-imposition of the Assessments for City Center Special Assessment for the fiscal year beginning October 1, 2024, and collecting such assessments via the uniform method of collection on the same tax bill as non-ad valorem taxes.

Section 10. Direction to City Manager.

- (A) The City Manager or his designee is hereby authorized and directed to prepare or cause to be prepared, an updated Assessment Roll for the fiscal year beginning October 1, 2024, in the manner provided in the Ordinance. Such updated Assessment Roll shall contain: (1) a summary description of all assessed property within the City conforming to the description on the Tax Roll; (2) the name and address of each owner of record for each parcel as shown on the Tax Roll; and (3) the amount of the Assessment to be imposed against each such parcel of assessed property. A copy of this Resolution, the Ordinance, and the updated Assessment Roll shall be maintained in the office of the City Clerk of the City and open to public inspection. The foregoing shall not be construed to require that the updated Assessment Roll be in printed form if the amount of the Assessment for each parcel of property can be determined by use of a computer terminal available to the public.
- (B) The City Manager or his designee is hereby authorized and directed to publish a notice, as required by Section 5(B) of the Ordinance, in substantially the form attached hereto as Appendix "A," incorporated herein by reference. Such notice by publication shall be published not later than August 20, 2024, in a newspaper of general circulation within the City.
- (C) The City Manager or his designee is hereby authorized and directed to provide notice by first class mail to affected owners of each parcel of assessed property pursuant to the requirements of Section 5(B)(5) of the Ordinance. Such notice shall be in substantially the same form as attached hereto as Appendix "B," incorporated herein by reference and shall be mailed not later than August 20, 2024.
- <u>Section 11.</u> <u>Conflict.</u> If any resolutions, or parts of resolutions, are in conflict herewith, this Resolution shall control to the extent of the conflicting provisions.
- <u>Section 12.</u> <u>Severability.</u> 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.
- <u>Section 13.</u> <u>Effective Date.</u> This Resolution shall take effect immediately upon its passage and adoption.

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RESOLUTION 24-Rxx

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF PORT ST. LUCIE, FLORIDA, THIS 12th DAY OF AUGUST, 2024.

	CITY COUNCIL CITY OF PORT ST. LUCIE:
ATTEST:	By:Shannon M. Martin, Mayor
Sally Walsh, City Clerk	APPROVED AS TO FORM:
	By:Richard Berrios, City Attorney