

**RESOLUTION NO. 21-214**

**A RESOLUTION OF THE CITY COUNCIL OF PANAMA CITY BEACH, FLORIDA, RELATING TO THE AVAILABILITY AND FUNDING OF STORMWATER MANAGEMENT AND RELATED CAPITAL SERVICES, FACILITIES AND PROGRAMS, INCLUDING CAPITAL INFRASTRUCTURE AND EQUIPMENT, WITHIN THE CITY; PROVIDING FOR THE IMPOSITION OF SPECIAL ASSESSMENTS WITHIN THE CITY TO FUND, IN PART, THE SERVICES, FACILITIES AND PROGRAMS ASSOCIATED WITH THE CONTINUAL READINESS AND MAINTENANCE OF STORMWATER MANAGEMENT SERVICES, FACILITIES AND PROGRAMS; 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 Panama City Beach, Florida (the “City”) is adopted pursuant to Ordinance No. 1564 (the “Assessment Ordinance”), Sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

**SECTION 1.02. DEFINITIONS.** This Resolution constitutes the Annual Assessment Resolution as defined in the Assessment Ordinance. All capitalized words and terms

not otherwise defined herein shall have the meaning set forth in the Assessment Ordinance, 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 constant and continued preparedness to provide stormwater management services, facilities and programs possesses a logical relationship to the value, use and enjoyment of real property by: (1) protecting and enhancing the value of property, improvements and structures through the continual readiness and availability of stormwater management services, facilities and programs; (2) protecting the life and safety of intended users or occupants in the use and enjoyment of real property; (3) lowering or stabilizing the cost of casualty, liability and flood insurance by the presence of stormwater management services, facilities and programs within the City; (4) providing protection for uninsured or underinsured property and property owners; and (5) addressing storm events, providing flood, inundation and environmental controls, benefitting both improved or vacant or undeveloped property.

(B) The sharing of benefits, burdens and costs for stormwater management services, facilities and programs based upon the relative value of improvements for each Tax Parcel in the City as compared to the value of improvements for all Tax Parcels in the City could conceivably

serve alone as a fair and reasonable means to apportion entirely the Stormwater Management Assessed Cost. Such approach substantially removes the underlying land values from consideration and reasonably focuses upon the built, improved, or husbanded environment on the land served and protected by stormwater management services, facilities and programs. This is a direct and logically related means to share benefits, burdens and costs of stormwater management services, facilities and programs.

(C) It is also clear that the relative improvement value of improvements to land may be utilized as one factor among others considered in a given formula or calculus since the resulting Assessments are formed from a reasoned or logical base against which the special benefits, burdens and costs may be multiplied or determined.

(D) Apportionment on the basis of relative improvement value (as determined by data derived from the Tax Roll prepared by the Property Appraiser) recognizes and fairly shares the relatively higher benefit accruing to properties which face greater financial loss in the event of storm events, as well as proportional increases or decreases in use, enjoyment value of improvements thereon, each of which attracts buyers and lessors in the competitive local marketplace.

(E) Besides the advantage of relying upon data prepared by the Property Appraiser in the normal conduct of such person's responsibilities, an approach based in whole or in part upon relative improvement value is also advantageous because it is self-correcting. Relative value of improvements may change from year to year in accordance with market conditions and other factors and such variation will be adjusted automatically each subsequent year in accordance with the updated improvement value determined by the Property Appraiser. If the improvements on a given Tax Parcel were to increase or decrease in value with the passage of time relative to the

updated improvement value city-wide, that Tax Parcel's relative percentage to the total amount assessed for that Tax Parcel and all Tax Parcels will also increase or decrease proportionately.

(F) The mere availability of stormwater management services, facilities and programs benefit each Tax Parcel of real property in the City in a substantially uniform fashion by relieving the common burden placed upon City services and facilities collectively created by individual Tax Parcels whether a precipitation or storm event occurs or not. Fundamentally, the presence of each Tax Parcel within the City creates a comparable and similar requirement to stand ready to serve and continually maintain a preparedness to provide stormwater management and associated services and facilities for all Tax Parcels.

(G) The City's core preparedness costs are generally those necessary to maintain the readiness of personnel, equipment and facilities to respond in the event of scheduled maintenance and random calls or events and to assure an effective network of coverage, a metric used by the federal government and insurance ratings organizations for calculation of basic insurance ratings. Such preparedness requires continual readiness and must also lie in wait for emergencies and random or maximum storm events.

(H) The Council has carefully considered the report prepared by GAI Consultants, Inc. describing a carefully reasoned more simplified special assessment apportionment methodology designed to fund all or some portion of the City's annual budget expenditures corresponding to fixed (as opposed to more variable) costs incurred in maintaining common or similar necessity to maintain the readiness and adequacy of the stormwater management services, facilities and programs to all parcels.

(I) These core preparedness costs of readiness are largely recurring, almost fixed over the course of a budgetary period, because they are strongly associated with wages, salaries,

administration, and overhead which support the constant availability of stormwater management related services and facilities. Such core costs must be absorbed even when stormwater management capabilities remain exclusively in readiness or standby mode.

(J) Fixed costs can generally be described as those costs incurred in providing services, facilities or programs required for readiness to provide stormwater management which does not necessarily vary from parcel to parcel based upon property classification, parcel-specific physical characteristics (improvements) or actual demand in the event of system use or deployment. Variable costs are those dependent upon or which more closely bear a direct relationship to property classification and/or parcel-specific physical characteristics such as value of improvements, and therefore are more likely to vary from parcel to parcel.

(K) The budgeted level of service is a policy decision and in essence represents the predominant requirement for service in the scheme of providing public goods and services. The frequency and nature of precipitation or storm events is variable and difficult to accurately predict. The scale of this potential defines the basic underlying cost of being prepared to provide stormwater management services, facilities and programs to serve properties and to protect property values. From a policy and public purpose standpoint, preparedness is the predominant activity of the City's stormwater management services and facilities. The City, in this state of continual planning, preparedness and readiness, must consider the personnel, necessary equipment and facilities, and the time likely required to address stormwater management services and facilities (planning or preparing for the potential storm or flood event) prior to allocating direct resources when capacity may be inadequate to be performed as quickly as possible (deploying to or intervening in the incident or event itself). The amount of resources for stormwater management services, facilities and programs

made available in such continual preparedness exercise each year is a public administration and policy decision which necessarily focuses in the aggregate on all property within the City.

(L) In developing a recurring revenue source to fund a portion of the core fixed cost component of the City's annual budget associated with a continued readiness to provide stormwater management services, facilities and programs, it is not necessary to solely focus on the size, value or physical characteristics of individual Tax Parcels for stormwater management. Instead, in this context, each individual Tax Parcel contributes similarly to the required state of readiness to address pollution and discharge premised largely on the necessity to maintain and underwrite more comprehensive preparedness than just quick drainage of storm events, and similarly and substantially shares the same benefits from such core fixed cost component; and, therefore it is fair and reasonable to ask the owner of each Tax Parcel to contribute equally toward funding all or a portion of the core fixed costs associated with such continual necessity to maintain stormwater management services and facilities each year.

(M) The findings contained herein are premised upon information, input, analysis and review from City staff, officials and experts, and public comment, as well as careful consideration by the City Council. A combination of the foregoing yields a reasoned apportionment methodology premised upon two distinct tiers or classes of apportionment allocation: Tier 1 – a sharing of benefits, burdens and costs for stormwater management services and facilities based upon the relative value of improvements for each Tax Parcel in the City as compared to the value of improvements for all Tax Parcels in the City; and, Tier 2 – a sharing of benefits, burdens and costs for stormwater management services and facilities on a per Tax Parcel allocation premised upon maintaining a continual state of preparedness and readiness to serve whether or not or how frequently precipitation or storm events occur. Although either of these two tiers might be used singularly to

address a significant portion of the budget for special assessment apportionment purposes, together they provide a simplified and powerful equity tool for the City to fairly and reasonably share assessable benefits, burdens and costs among all assessable Tax Parcels in the City.

(N) Allocating a portion of the fixed costs attributable to the City's continual readiness to maintain the readiness and adequacy of stormwater management services and facilities (not infrequently driven by state and federal regulation) on a Tax Parcel basis reasonably avoids cost inefficiencies and unnecessary administration, and is a fair, efficient and reasonable mechanism to allocate such costs among all Tax Parcels.

(O) The use of data derived from the Tax Roll (both in form and content), which is a statutorily required and uniformly maintained database of all Tax Parcels employed by the Property Appraiser and Tax Collector, represents a reasonably accurate, fair and efficient means to allocate or distribute the Stormwater Management Assessed Cost associated with a budgeted level of service, standing ready to provide stormwater management and associated services and facilities.

(P) It is fair, reasonable, effective, and efficient for all Tax Parcels, including statutorily defined parcels such as multiple parcel buildings, individual condominium or cooperative units with extraordinary alienability, to share equally in the core fixed costs represented by the special assessments to be imposed hereby, particularly since such costs are not necessarily dependent upon or determined by physical characteristics, use or composition.

(Q) It is also fair and reasonable that some portion of fixed costs and variable costs be shared and distributed equitably among all Tax Parcels, including statutorily defined parcels such as multiple parcel building, individual condominium, or cooperative units with extraordinary alienability, using apportionment methods better capable of sharing the Stormwater Management

Assessed Cost premised upon the logical relationship of stormwater management, services, programs, and facilities city-wide to parcels using, in part, established economic theory addressing why property owners and lessors are attracted to the City, and measuring, in part, such attraction for public goods and services by use of publicly maintained transactional data such as a relative improvement value component (not land value) using data from the Tax Roll as shown on the Assessment Roll.

(R) GAI Consultants, Inc. and Ennead, LLC reviewed current and prior year budget information related to the provision of stormwater management services and facilities and shared a reasoned analysis of fixed and variable cost budget components, resulting in the determination that all Tax Parcels benefit in a substantially uniform manner from services, facilities and programs characterized as fixed and otherwise necessary to maintain the continual readiness and adequacy of stormwater management. GAI Consultants, Inc., Ennead, LLC and the City Council have determined that approximately 30% of the exemplary stormwater management budget could be reasonably allocated per Tax Parcel to core fixed cost expenditures incurred in maintaining readiness to provide stormwater management and associated services and facilities (Tier 2); and approximately 70% of the stormwater management budget could be reasonably allocated to both fixed and variable cost expenditures based upon the relative value of improvements associated with each Tax Parcel (Tier 1). In any event, the remainder of the exemplary budget for stormwater management can be provided through other legally available funds.

(S) It is fair and reasonable to fund all or a portion of the Stormwater Management Assessed Cost on the basis of the relative value of improvements associated with each Tax Parcel compared to the total value of all improvements in the City in order to recognize the proportional benefit accruing to properties based upon an economic metric measuring the attraction of property



*Stormwater Management  
Annual Assessment Resolution FY 2021-22*

owners to public goods and services associated with stormwater management in the City, including but not limited to properties which face greater financial loss in the event of a stormwater incident.

(T) It is fair and reasonable to multiply the estimated budget for stormwater management services, facilities and programs by an identified proportion of the core fixed costs associated with the continual necessity to maintain readiness and adequacy of stormwater management services and facilities, in order to determine a proportional amount of the estimated budget allocable to such core fixed costs; and, then divide such amount by a reasonable estimate of the total number of Tax Parcels within the City in order to determine the proposed annual rate of assessment per Tax Parcel in an attempt to uniformly and proportionally fund such core fixed costs.

(U) The City is not required to fully fund any given essential service or capital cost through a special assessment. So long as the application of funds is for a public purpose and funds are legally available, the City may alternatively determine to fund all or some discrete portion of an essential service or capital cost, such as stormwater management services, facilities and programs, with general fund or other legally available revenues. The determination as to whether to contribute other legally available revenues, and how much to contribute, lies solely in the discretion of the City Council.

(V) There is no requirement that the City impose an assessment for the maximum amount of the budget that can be funded by special assessments. Stated in the alternative, the City Council may annually determine as a tax equity tool to impose special assessments at a rate less than necessary to fund all or any specific portion of the costs which might otherwise be funded by special assessments associated with stormwater management services and facilities. Costs incurred in providing stormwater management services, facilities and programs not otherwise funded through

*Stormwater Management  
Annual Assessment Resolution FY 2021-22*

Stormwater Management Assessments in any given year may be paid with general fund or other legally available revenues. Such legally available revenues as a matter of policy may be applied exclusively to any tier or class of budget allocation or expense otherwise funded by a special assessment, in part to one tier or class of any budget allocation or expense, or in any combination thereof, and maintain the validity of each apportionment approach used for the remaining portion of the budget attributed to the Stormwater Management Assessed Cost. This flexibility is implemented through a policy and legislative determination employed through careful adherence to case law, statutory law, and the State Constitution, as well as the exercise of annual budget responsibility, discretion and equity vested in the City Council. However, in no event shall any annual rate of special assessment exceed that previously noticed to the affected landowners without further notice and public hearing pursuant to the Assessment Ordinance.

(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 Stormwater Management Assessed Cost and the rate of the Stormwater Management Assessment in the process of approving the Stormwater Management Assessment Roll.

(X) The apportionment among Tax Parcels of a portion of the City's annual budget for stormwater management services, facilities and programs represented by the assessment rates and Stormwater Management Assessments hereby adopted (using the concept and method sometimes called the "Simplified Approach"<sup>TM</sup>), are reasonably characterized as necessary to maintain the readiness and adequacy of stormwater management; and, is hereby determined to be a fair and reasonable means to annually allocate and share such benefits, burdens and costs.

(Y) The benefits derived or burdens relieved from the Assessed Costs necessary, in part, to maintain the readiness and adequacy of stormwater management services, facilities and programs as to each Tax Parcel subjected to the Stormwater Management Assessments equal or exceed the amount of the special assessments levied and imposed hereunder. The Assessment for any Tax Parcel within the City in employing such an approach also does not exceed the proportional benefits (or corresponding relief of burdens) that such Tax Parcel will receive (or cause) compared to any other Tax Parcel so assessed within the City.

(Z) The foregoing findings and determinations are predicated on a reasonable proposed budget and information for the upcoming Fiscal Year; and, the Council determines it is reasonable to confirm and ratify same, and impose the Assessments using this alternative method.

(AA) The Council hereby finds and determines that the Stormwater Management Assessments to be imposed in accordance with this Resolution provide a proper and equitable method of funding associated stormwater management services and facilities fairly and reasonably allocating a portion of the cost thereof among specially benefited property.

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**ARTICLE II  
NOTICE AND PUBLIC HEARING**

**SECTION 2.01. ESTIMATED STORMWATER MANAGEMENT ASSESSED COST; RATE OF ASSESSMENT.**

(A) The estimated Stormwater Management Assessed Cost to be recovered through Stormwater Management Assessments for the Fiscal Year commencing October 1, 2021, is \$2,800,180<sup>1</sup> consisting of \$1,915,709 for Tier 1 – relative value of improvement for each Tax Parcel for more variable costs and \$884,470 for Tier 2 – per Tax Parcel for fixed, readiness to serve costs.

(B) The Stormwater Management Assessments established in this Annual Assessment Resolution have been considered in light of the assessment rates prepared for consideration by the public and City Council in the preparation of the Stormwater Management Assessment Roll for the Fiscal Year commencing October 1, 2021; and determined upon public deliberation after public hearing and opportunity to be heard on August 26, 2021.

(C) As provided for in the Assessment Ordinance, the rate of Stormwater Management Assessment for the Fiscal Year beginning October 1, 2021, has been considered.

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<sup>1</sup> This amount is net of all administration and collection costs, fees, and adjustments for statutory discounts as provided by the Assessment Ordinance. On August 26, 2021, the City Council determined to substantially reduce the proposed associated stormwater management budget and concomitantly and proportionately directed reduction of the total revenue to be collected by Stormwater Management Assessments for the Fiscal Year commencing October 1, 2021, as compared to the \$4,405,340 in revenue and maximum rates established and authorized by law upon conformance with section 197.3632, Florida Statutes, by publication and mailed notice. Accordingly, alternatively and supplementally, the maximum rates(s) authorized by law for Stormwater Management Assessments shall at the discretion of the City Council be the greater of that described in Assessment Ordinance or section 197.362 (4)(a), Florida Statutes, using the information included and described in Composite Appendix A hereof.

(D) No further notice and intent is required under Section 197.3632 (3) (a), Florida Statutes, (in the context of a transition to an alternative method of apportionment of stormwater related non-ad valorem assessments) where the use of a prior stormwater assessment has previously been noticed to the Tax Collector, Property Appraiser and Florida Department of Revenue.

(E) The rate of Stormwater Management Assessment is (1) \$0.45 per thousand dollars of improvements, or fraction thereof, for each Tax Parcel as reflected in the Tax Roll (Tier 1), plus (2) \$44.39 per Tax Parcel (Tier 2).<sup>2</sup>

**SECTION 2.02. STORMWATER MANAGEMENT ASSESSMENT ROLL.**

(A) The Assessment Coordinator prepared and noticed by mail and publication the availability of a preliminary Stormwater Management Assessment Roll that 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 Stormwater Management Assessment;

(2) the name of the owner of record of each Tax Parcel, as shown on the Tax Roll;

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<sup>2</sup> On August 26, 2021, the City Council accordingly lowered the rate of assessment for the Fiscal Year commencing October 1, 2021 from the maximum rate of assessment noticed and authorized by law at the time of initial imposition under the Assessment Ordinance.

*Stormwater Management  
Annual Assessment Resolution FY 2021-22*

(3) the proposed amount of the total Stormwater Management Assessment for each affected Tax Parcel for the fiscal year commencing October 1, 2021, exclusive of anticipated costs of collection and administration; and

(4) such notice lawfully informed of maximum rates of assessment for Stormwater Management Assessments.

(B) In the event the City also imposes or collects an impact fee upon new growth or development for capital improvements related to stormwater management, 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.

(C) Copies of the Assessment Ordinance, this Resolution (as proposed) and the preliminary Stormwater Management Assessment Roll have been made available in the City Clerk's office at City Hall Bldg., 17007 Panama City Beach Parkway, Panama City Beach, Florida, 32413, or have been open to public inspection in a manner consistent with the Assessment Ordinance. The proposed approach and amount of Assessment for each Tax Parcel has been noticed at or through the City's website and accessible through the internet at [www.pcbfl.gov](http://www.pcbfl.gov) and at the City Clerk's office located at City Hall Bldg., 17007 Panama City Beach Parkway, Panama City Beach, Florida. In the event the Assessment Coordinator henceforth makes any corrections, exemptions, administrative hardship deferrals or other modifications to the Assessment Roll authorized by the Assessment Ordinance, this Resolution or otherwise, all funding for such changes to the Assessment Roll shall 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 and caused the publication of notice of a public hearing in the manner and time provided in the Assessment Ordinance. Proof of timely and compliant publication of the notice is attached hereto as Composite Appendix A.

(B) The Assessment Coordinator has directed and caused the mailing of notice of a public hearing in the manner and time provided in the Assessment Ordinance. Proof of timely and compliant mailing of the notice is attached hereto as Composite Appendix A.

**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 Stormwater Management Assessments from City officials, staff, experts and advisors, as well as the public and affected property owners, and considered imposing Stormwater Management Assessments and the method of collection thereof as required by the Assessment Ordinance.

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**ARTICLE III  
ASSESSMENTS**

**SECTION 3.01. IMPOSITION THROUGHOUT CITY.** Upon adoption hereof, Stormwater Management Assessments are to be levied and imposed throughout the entire area within the boundaries of the City and this Resolution shall be deemed to be adopted and confirmed for all purposes.

**SECTION 3.02. IMPOSITION OF ASSESSMENTS.** Stormwater Management Assessments shall be imposed against Tax Parcels located within the City, 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, fees and adjustments provided for in Section 2.01(B) of the Ordinance. When imposed, the Stormwater Management 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.

**SECTION 3.03. APPORTIONMENT APPROACH.**

(A) As provided for herein, the Stormwater Management Assessed Cost shall be apportioned among all Tax Parcels within the City, not otherwise exempted hereunder, and including any statutorily defined parcels such as multiple parcel buildings, individual condominium, or cooperative units with extraordinary alienability. The estimated Stormwater Management Assessed Cost and rate of Stormwater Management Assessment shall be that described in Section 2.01 hereof.



(B) It is hereby ascertained, determined, and declared that the method of determining the Stormwater Management Assessments as set forth in this Annual Assessment Resolution is a fair and reasonable method of paying for, recovering and apportioning the Stormwater Management Assessed Cost among Tax Parcels of Assessed Property located within the City.

(C) The Stormwater Management Assessment Roll is hereby approved.

**SECTION 3.04. APPLICATION OF ASSESSMENT PROCEEDS.**

Proceeds derived by the City from the Stormwater Management Assessments, after payment of costs and expenses associated with collection and administration of the Assessments, shall be utilized for the provision of stormwater management related services, facilities, and programs associated with maintaining continual readiness to serve. 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 stormwater management protection related services, facilities, and programs.

**SECTION 3.05. COLLECTION OF ASSESSMENTS; COVENANT TO ADOPT ANNUAL RESOLUTION.**

(A) Unless otherwise determined by the Council, collection of the Stormwater Management Assessments shall take place pursuant to the uniform method of collection described in Article III of the Assessment Ordinance.

(B) The amount of the Assessment imposed, levied, and billed to each owner of Assessed Property may additionally include a charge for a pro rata share of the City's costs and expenses associated with development, implementation, notice, collection and administration of the Assessments, but not to exceed five dollars (\$5.00) per Tax Parcel to defray such City costs.

(C) Capital equipment and facilities are fundamental components to the preparedness necessary to continually stand ready to provide stormwater management protection services, facilities and programs. Following the adoption of this Annual Assessment Resolution, counsel for the City is directed and authorized to institute proceedings pursuant to Chapter 75, Florida Statutes, for validation of any Obligations to be secured by proceeds of the Assessments. Unless directed otherwise by resolution of the Council, funding using such Obligations shall be contingent upon such validation and the appeal period having expired without any appeal having been taken and/or any appeal having been resolved in favor of the City.

(D) Any Obligations issued by the City shall contain a covenant by the City to adopt an Annual Assessment Resolution imposing Assessments for each Fiscal Year until any Obligations which include Assessments as pledged revenues have been paid in full.

**SECTION 3.06. 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 Stormwater Management 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 Stormwater Management Assessments contemplated hereunder.

(B) Tax parcels comprising Government Property are not subject to the Stormwater Management 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 service availability charge in an amount comparable to the Assessment for each such Government Property. Said amount may be invoiced annually, quarterly or monthly in accord 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 Stormwater Management Service 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 stormwater management services and facilities or are infeasible or impractical to assess, and therefore are not subject to the Stormwater Management Assessments contemplated hereunder: (1) right-of-way (including beach access), (2) rivers, lakes & submerged land, (3) sewage disposal & waste lands, and (4) (governmentally owned) outdoor recreation or parkland.

(E) Tax Parcels associated with the following classifications used by the Property Appraiser in fact receive a special benefit from the provision of stormwater management services and facilities and shall only be subject to application of Tier 2 as described herein associated with the Stormwater Management 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. In the event a court of competent jurisdiction determines that such agricultural lands have been inappropriately treated or are not subject to the Stormwater Management Assessments, the imposition of the Stormwater

Management Assessments on such properties or portions of properties not subject to the Stormwater Management 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 readiness to serve, do not merit the expenditure of public funds to impose or collect the Stormwater Management 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 or residents of the City. The Assessment Coordinator, or such person's designee, is authorized and directed to use sound judgment in extending such determinations and guidance as the Stormwater Management 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) The transition to the simplified approach described and referenced in this Resolution of more proportional cost sharing does not necessitate mitigation credits. However, as a matter of policy, and discretion vested in the City Council, the Council determines it is fair, reasonable and equitable to direct the Assessment Coordinator to continue, sometimes colloquially referred to as "grandfathering", exemptions for Stormwater Management Assessments, as follows to certain (i) veterans, (ii) disabled, and (iii) prior mitigation credit recipients. The Assessment Coordinator is directed to use legally available funds, other than Assessment proceeds, to pay Stormwater Management Assessments imposed upon homestead properties classified on the Tax

*Stormwater Management  
Annual Assessment Resolution FY 2021-22*

Roll by the Property Appraiser under "exemption codes" VX, VP or V2 (veteran's partial to total disability), 13 (non-service connected total and permanent disability) and 14 (total and permanent service-connected disability). The Assessment Coordinator is directed to use legally available funds, other than Assessment proceeds, to reduce Stormwater Management Assessments imposed upon homestead properties who this year would have otherwise been eligible for mitigation credits under the City's former approach in the amount of \$50 for each such Tax Parcel. Such grandfathered mitigation credit is intended to end or expire at such time as any so affected Tax Parcel is transferred to a *bona fide* purchaser for value. The foregoing is a good faith public policy and public administration compromise to promote the public health, safety, morals, general welfare, security, prosperity and contentment of the inhabitants or residents of the City.<sup>3</sup>

(H) Based upon the foregoing, there are relatively few exempt properties within the City. Using legally available funds other than the proceeds of the Stormwater Management Assessments, the City shall otherwise fund or contribute an amount equal to the Stormwater Management Assessments that would have been otherwise derived, in whole or in part, from such exempt properties.

(I) Provided, however, the City Council cannot and does not contract away its police power, including the right and ability in the future to impose Stormwater Management 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

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<sup>3</sup> On August 26, 2021, the City Council developed and directed the foregoing approach to exemptions as provided for in this subsection.

Stormwater Management Assessment Cost, or otherwise in the event required or directed to do so by a court of competent jurisdiction.

**SECTION 3.07. 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 legal sufficiency of this Resolution, the method of apportionment and assessment, the approach and notice procedures and maximum rates associated with the future Assessments or use of the indexing features employed by the City, the legality and validity of the Assessment Ordinance, in all respects, the rate or rates of assessment, the Assessment Roll, the levy and lien of the Assessments, and the means and method of notice, collection and enforcement), 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 IV  
GENERAL PROVISIONS**

**SECTION 4.01. AUTHORIZATIONS.** The Mayor and any member of the City Council, the City Attorney, the City Manager, the City Engineer, the City Clerk, 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 instruments, documents, and contracts on behalf of the City that are necessary or desirable in connection with the imposition and collection of the Stormwater Management Assessments contemplated hereunder, and which are specifically authorized or are not inconsistent with the terms and provisions of this Resolution.

**SECTION 4.02. CONFLICTS.** All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

**SECTION 4.03. 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.

[Remainder of page intentionally left blank.]

**SECTION 4.04. EFFECTIVE DATE.** This Annual Assessment Resolution shall take effect immediately upon its passage and adoption.

**PASSED AND ADOPTED** at a meeting of the City Council of the City of Panama City Beach, Florida, on the 26<sup>th</sup> day of August 2021.

CITY OF PANAMA CITY BEACH  
CITY COUNCIL

(SEAL)

By:   
\_\_\_\_\_  
Mark Sheldon, Mayor

ATTEST:

  
\_\_\_\_\_  
Lynne Fasone, City Clerk



**COMPOSITE APPENDIX A  
PROOF OF PUBLICATION AND MAILING**