

ORDINANCE NO. 1313

AN ORDINANCE OF THE CITY OF PANAMA CITY BEACH AMENDING CHAPTER 28 OF THE CODE OF ORDINANCES OF THE CITY RELATING TO THE LEVY AND COLLECTION OF SPECIAL ASSESSMENTS; DEFINING CAPITAL ASSET AND CLARIFYING THE DEFINITIONS OF "CAPITAL COST" AND "CAPITAL IMPROVEMENT"; CLARIFYING THAT ASSESSMENTS MAY BE IMPOSED UPON A SINGLE PARCEL WHERE THAT PARCEL IS PREDOMINATELY BENEFITED, AS IN THE CASE OF THE CAPITAL COST TO ABATE A PUBLIC NUISANCE; REPEALING ORDINANCES IN CONFLICT; AUTHORIZING CODIFICATION AND PROVIDING AN IMMEDIATELY EFFECTIVE DATE.

BE IT HEREBY ENACTED BY THE PEOPLE OF THE CITY OF PANAMA CITY BEACH, FLORIDA:

SECTION 1. From and after the effective date of this ordinance, Chapter 28, Article I, Section 1.01 of the Panama City Beach Code of Ordinances is amended to read as follows (deleted text ~~stricken~~, new text **bold** and underlined):

SECTION 1.01. DEFINITIONS.

When used in this Ordinance, the following terms shall have the following meanings, unless the context clearly requires otherwise:

"Annual Assessment Resolution" means the resolution described in Section 2.08 hereof, approving an Assessment Roll for a specific Fiscal Year.

"Assessment" means a special assessment imposed by the Council pursuant to this Ordinance to fund the Capital Cost of Capital Improvements or the Service Cost of Essential Services. The term "Assessment" and the reference to non-ad valorem assessments herein means those assessments which are not based upon millage and which can become a lien against a homestead as permitted by Article X, Section 4 of the Florida Constitution. **"Assessment" may include Capital Costs or Service Costs, or any combination of those costs, associated with review, planning, investigation, analysis, permitting, notice, enforcement, remediation, improvement, provision of services, demolition or removal, or any combination of those, to abate a public nuisance.**

"Assessment Area" means any of specific areas created by resolution of the Council

pursuant to Section 2.02 hereof, that specially benefit from Capital Improvements or Essential Services.

"Assessment Coordinator" means the City Manager or such person's designee.

"Assessment Roll" means the special assessment roll relating to Capital Improvements or Essential Services containing the information specified in Section 2.04 hereof, approved by a Final Assessment Resolution or an Annual Assessment Resolution pursuant to Section 2.07 or Section 2.08 hereof.

"Assessment Unit" means the apportionment unit utilized to determine the Assessment for each parcel of property, as set forth in the Initial Assessment Resolution. "Assessment Units" may include, by way of example and not limitation, one or a combination of the following: front footage, land area, improvement area, equivalent residential connections or units, permitted land use, trip generation rates, rights to future trip generation capacity under applicable concurrency management regulations, property value or any other physical characteristic or reasonably expected use of the property that is related to the Capital Improvements or Essential Services to be funded from proceeds of the Assessment.

"Capital Asset" means property, plant and equipment and intangible assets intended or likely to produce benefits or relieve burdens in future accounting periods beyond the current period.

"Capital Cost" means all or any portion of the ~~costs~~ expenses that are properly attributable to the acquisition, design, **permitting, preparation,** construction, installation, reconstruction, renewal or replacement (including demolition, environmental mitigation and relocation) of a Capital ~~Asset~~ **Asset** improvements under generally accepted accounting principles; and including reimbursement to the City for any funds advanced for Capital Cost and interest on any interfund or intrafund loan for such purposes.

"Capital Improvements" means **one or more Capital Assets** improvements-acquired, **designed, permitted, prepared, constructed, installed, reconstructed, renewed or replaced (including demolition, environmental mitigation and relocation)** ~~constructed or installed in whole or in part~~ by the City which provide a special benefit to, or relieve a burden attributable to, lands within an Assessment Area.

"City" means the City of Panama City Beach, Florida.

"Council" means the City Council of the City of Panama City Beach, Florida.

"Essential Services" means the services, facilities, or programs which provide a special benefit to, or relieve a burden attributable to, lands within an Assessment Area.

"Final Assessment Resolution" means the resolution described in Section 2.07 hereof, which shall confirm, modify or repeal the Initial Assessment Resolution and which shall be the final proceeding for the imposition of an Assessment.

"Fiscal Year" means the period commencing on October 1 of each year and continuing through the following September 30, or such other period as may be prescribed by law as the Fiscal Year for the City.

"Government Property" means property owned by the United States of America, the State of Florida, a county, a special district, a municipal corporation, or any of their respective agencies or political subdivisions.

"Initial Assessment Resolution" means the resolution described in Section 2.03 hereof, which shall be the initial proceeding for the imposition of an Assessment.

"Obligations" means bonds or other evidence of indebtedness including but not limited to, notes, commercial paper, capital leases or any other obligation issued or incurred to finance Capital Improvements and secured, in whole or in part, by proceeds of the Assessments.

"Ordinance" means this Capital Improvement and Essential Services Assessment Ordinance.

"Pledged Revenue" means, as to any series of Obligations, (A) the proceeds of such Obligations, including investment earnings, (B) proceeds of the Assessments pledged to secure the payment of such Obligations, and (C) any other legally available non-ad valorem revenue pledged, at the Council's sole option, to secure the payment of such Obligations, as specified by the Ordinance and any resolution authorizing such Obligations.

"Property Appraiser" means the Bay County Property Appraiser.

"Resolution of Intent" means the resolution expressing the Council's intent to collect Assessments on the ad valorem tax bill required by the Uniform Assessment Collection Act.

"Service Cost" means all or any portion of the expenses that are properly attributable to the provision of Essential Services under generally accepted accounting principles; and including reimbursement to the City for any funds advanced for such expenses and interest on any interfund or intrafund loan for such purposes.

"Tax Collector" means the Bay County Tax Collector.

"Tax Roll" means the real property ad valorem tax assessment roll maintained by the Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

"Uniform Assessment Collection Act" means sections 197.3632 and 197.3635, Florida Statutes, or any successor statutes authorizing the collection of non-ad valorem assessments on the same bill as ad valorem taxes, and any applicable regulations promulgated thereunder.

SECTION 2. From and after the effective date of this ordinance, Chapter 28, Article II, Section 2.01 of the Panama City Beach Code of Ordinances is amended to read as follows (deleted text ~~stricken~~, new text **bold** and underlined):

SECTION 2.01. AUTHORITY.

The Council is hereby authorized to impose Assessments against property located within an Assessment Area to fund the Capital Cost or Service Cost of Capital Improvements or

Essential Services incurred by the City. If more than once parcel is assessed, then the Assessment shall be computed in a manner that fairly and reasonably apportions the Capital Costs or Service Costs among the parcels of property within an Assessment Area, based upon objectively determinable Assessment Units related to the value, use or physical characteristics of the property, **except that where the special benefit or burden relief provided by a Capital Improvement or Essential Service is provided predominately to a single parcel of property, the resolution shall uniquely assess only that parcel the Capital Cost or Service Cost thereof, as in the case of the Capital Cost to abate a public nuisance on a single parcel of property.**

SECTION 3. From and after the effective date of this ordinance, Chapter 28, Article II, Section 2.01 of the Panama City Beach Code of Ordinances is amended to read as follows (deleted text ~~stricken~~, new text **bold** and underlined):

SECTION 2.02. - CREATION OF ASSESSMENT AREAS.

The Council is hereby authorized to create Assessment Areas by resolution. Each Assessment Area shall encompass only that property specially benefited by the Capital Improvements or Essential Services proposed for funding from the proceeds of Assessments to be imposed therein. The resolution creating each Assessment Area shall include brief descriptions of the proposed Capital Improvements or Essential Services, a description of the property to be included within the Assessment Area, and specific legislative findings that recognize the special benefit or burden relief to be provided by each proposed Capital Improvement or Essential Service to property within the Assessment Area. Properties in any Assessment Area need not be adjacent or contiguous to any other property in an Assessment Area. **A resolution may assess only one parcel of property.**

SECTION 4. From and after the effective date of this ordinance, Chapter 28, Article II, Section 2.02 of the Panama City Beach Code of Ordinances is amended to read as follows (deleted text ~~stricken~~, new text **bold** and underlined):

SECTION 2.03. - INITIAL ASSESSMENT RESOLUTION.

The initial proceeding for imposition of an Assessment shall be the Council's adoption of an Initial Assessment Resolution. The Initial Assessment Resolution shall:

- (A) describe the Capital Improvements or Essential Services proposed for funding from proceeds of the Assessments;
- (B) estimate, **or if known, state** the Service Cost or Capital Cost;
- (C) **if more than one parcel of property is assessed,** describe with particularity the proposed method of apportioning the Service Cost or Capital Cost among the

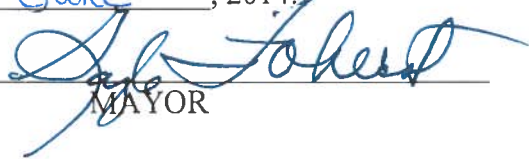
- parcels of property located within the Assessment Area, such that the owner of any parcel of property can objectively determine the amount of the Assessment, based upon its value, use or physical characteristics; and
- (D) include specific legislative findings that recognize the equity provided by the apportionment methodology or, if applicable, that recognize the equity provided by assessing a predominately benefited or relieved, individual parcel the Capital Cost or Service Cost uniquely attributable to that parcel.

SECTION 5. All ordinances or parts of ordinances in conflict herewith are repealed to the extent of such conflict.

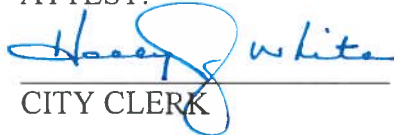
SECTION 6. The appropriate officers and agents of the City are authorized and directed to codify, include and publish in electronic format the provisions of this Ordinance within the Panama City Beach Code, and unless a contrary ordinance is adopted within ninety (90) days following such publication, the codification of this Ordinance shall become the final and official record of the matters herein ordained. Section numbers may be assigned and changed whenever necessary or convenient.

SECTION 7. This Ordinance shall take effect immediately upon passage.

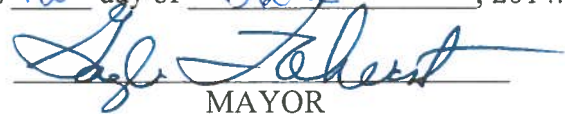
PASSED, APPROVED AND ADOPTED at the regular meeting of the City Council of the City of Panama City Beach, Florida, this 12th day of June, 2014.


MAYOR

ATTEST:


CITY CLERK

EXAMINED AND APPROVED by me this 12th day of June, 2014.


MAYOR

PUBLISHED in the Panama City News-Herald on the 28th day of May, 2014.