

**RESOLUTION NO. 24-158**

**A RESOLUTION OF THE CITY COUNCIL OF PANAMA CITY BEACH, FLORIDA, RELATING TO THE PROVISION OF FUNDING COMMUNITY REDEVELOPMENT RELATED CAPITAL, SERVICES, FACILITIES, OR PROGRAMS WITHIN THE FRONT BEACH ROAD COMMUNITY REDEVELOPMENT AREA; 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 the City Council ("City Council") of Panama City Beach, Florida (the "City") is adopted pursuant to Ordinance No. 1498 (the "Assessment Ordinance"), the Front Beach Road Community Redevelopment Plan as extended (the "Redevelopment Plan"), Resolution No. 19-133 as may be amended, supplemented and confirmed from time to time (the "Initial Assessment Resolution"), Sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

**SECTION 1.02. DEFINITIONS.** This Resolution is the Annual Assessment Resolution for the Fiscal Year (sometimes called the budget year) commencing October 1, 2024, contemplated by Section 2.05 of the Assessment Ordinance. All capitalized words and terms not otherwise defined herein shall have the meaning set forth in the Assessment Ordinance or the Initial Assessment Resolution, 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 City’s and its redevelopment agency’s procedural compliance with the general law governing community redevelopment, the validity and sufficiency of the Front Beach Road Community Redevelopment Plan including the designation of the Front Beach Road Community Redevelopment Area set forth therein are in repose, and the legality of all proceedings in connection therewith were adjudicated with finality in

that certain Final Judgment rendered on July 9, 2003 by the Circuit Court in and for Bay County.<sup>1</sup>

(B) The provision of planned community redevelopment, among other things, inherently benefits properties in defined community redevelopment areas.

(C) Community redevelopment related capital, services, facilities and programs in the Front Beach Road Community Redevelopment Area possess a logical relationship to the value, use and enjoyment of real property by, among other things: (1) implementing planned and transformative blighted area remediation, advancing local, regional and even wider market place competitiveness, and protecting the value of properties, land value and improvements and structures thereon in this coastal area; (2) protecting the life and safety of residents, intended occupants, visitors, and tourists in the use and enjoyment of such real property, and thus increasing the utility and value of properties within the community redevelopment area; and, (3) lowering potential for liability claims and associated increases in the cost of casualty or liability insurance to property owners within this community redevelopment area. Such benefits occur on both vacant and developed property.

(D) Substantial benefits resulting from expenditures for community redevelopment related capital, services, facilities or programs provided from statutory

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<sup>1</sup> Panama City Beach v. State, No. 03-1849 (Fla. 14th Cir. Ct. 2003); recorded in Official Record 2305, at page 1264 of the Public Records of Bay County, Florida.

redevelopment funding to properties within the Front Beach Road Community Redevelopment Area have occurred, are present in the Front Beach Road Community Redevelopment Area, have served to benefit properties and have and reasonably will continue to logically transform and increase the value, use and enjoyment of all properties within this entire community redevelopment area, as well as create present, lasting and reasonably expected long term economic advantage to properties within the Front Beach Road Community Redevelopment Area.

(E) Special benefits from the expenditure of funds for community redevelopment related capital, services, facilities or programs to affected lands provided from proceeds of a special assessment within the Front Beach Road Community Redevelopment Area fairly include, by way of example and not limitation, improved traffic circulation and capacity, improved use of right of ways, bettering a sense of place and tourism market competitiveness for properties, assured development capacity, better ingress and egress with an eye toward public safety, better capacity to evacuate from and protect properties and improvements during storm events, enhancements to quality and superiority of place, visual improvements (including landscaping and hard infrastructure), thoughtful connection of the entire redevelopment area to the regional transportation system, and the introduction,

accomplishment and continual availability of such benefits which serve to address and remediate documented and recognized blighted area conditions.

(F) Pursuant to the Assessment Ordinance, the City adopted the Initial Assessment Resolution imposing special assessments to provide for the funding, in part for certain community redevelopment related capital, services, facilities and programs for the Fiscal Year commencing October 1, 2019, and provided for collection thereof pursuant to the direct billing method of collection described in Article III of the Assessment Ordinance.

(G) In late 2019 the City also obtained a Final Judgment from the Circuit Court in and for Bay County<sup>2</sup> that validated and confirmed, among other things, the legality and validity of the Assessment Ordinance, the Initial Assessment Resolution, the reasoned ability to legally rely upon the imposition of special assessments in the form of Community Redevelopment Assessments to annually apportion costs associated with community redevelopment related capital, services, facilities and programs to fund and finance capital equipment, the methods of notice, collection and enforcement of the Community Redevelopment Assessments, the burdens relieved and special benefit conveyed by the community redevelopment related capital, services, facilities and programs funded in part through the Community Redevelopment Assessments, the

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<sup>2</sup> Panama City Beach v. State, No. 19-4258 (Fla. 14th Cir. Ct. 2019); recorded in Official Record 4199, at page 2214 of the Public Records of Bay County, Florida.

propriety of the Front Beach Road Community Redevelopment Plan as extended, the lawful use of the City's indexing mechanism addressing the maximum annual assessment each year, the superior nature of lien of the Community Redevelopment Assessments and the legality of all proceedings and matters in connection therewith (the "Final Judgment").<sup>3</sup>

(H) Each property owner was provided a direct-mailed bill for Fiscal Year 2019-20 Community Redevelopment Assessments specific to each property assessed and additional notice and information concerning the anticipated non-ad valorem Community Redevelopment Assessments for Fiscal Year 2020-21. On January 2, 2020, additional notice was also published in a newspaper of general circulation. These notices, among other things briefly explained and informed of the maximum rate of assessment and the indexing feature to be used in subsequent years.

(I) The Assessment Ordinance provides for the adoption each year of an Annual Assessment Resolution approving and confirming the Community Redevelopment Assessment Roll.

(J) In advance of July 25, 2024, the City Council received and reviewed an update report prepared by Owen M. Beitsch, Ph.D., FAICP, CRE (the "Annual FY 2024-25 Update" or "Update") and considered same along with advice and public input from

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<sup>3</sup> *Id.*

City officials, advisors and staff, and such information has contributed to the annual budget consideration process for use of the Community Redevelopment Assessment as a component part of the overall annual City budget in the confirmation process of the proposed rates of assessments for Category A and Category B Assessment components and associated budgeted Assessed Cost to be underwritten therefrom.

(K) The Community Redevelopment Assessment Roll (along with additional explanatory information on the City's website) has heretofore and continues to be made available for inspection by the public. All notice required to be provided to a property owner in the manner required by the Uniform Assessment Collection Act and the Assessment Ordinance has been duly provided.

(L) A public hearing was held on July 25, 2024, and comments, concerns and objections of all interested persons have been duly received, heard and considered. Additionally, the City Council has reviewed the Update from Dr. Beitsch, and all matters referenced and incorporated therein. All of the foregoing has been considered in the context of public discussion or comment upon the subject of funding community redevelopment related capital, services, facilities and programs at regularly scheduled meetings and workshops of the City Council on several occasions, including June 27, 2019, July 25, 2019, August 22, 2019, September 12, 2019, September 26, 2019, November

14, 2019, January 9, 2020, January 23, 2020, August 26, 2021, June 23, 2022, and May 25 , 2023, and July 25, 2024, as well as the overall fiscal and other circumstances of the City.

(M) All requirements for collection of the Community Redevelopment Assessments via the uniform method of collection have been timely met, and upon delivery of a certified assessment roll free of errors of omissions to the Bay County Tax Collector on compatible electronic media on or before September 16, 2024, the collection of the Community Redevelopment Assessments via the uniform method of collection is a ministerial duty of the Bay County Tax Collector.

(N) The Assessments contemplated in this Resolution are imposed by the City Council, not the Property Appraiser or Tax Collector. Any activity of the Property Appraiser or Tax Collector under the provisions of this Resolution shall be construed solely as ministerial.

(O) The Final Judgment expressly provides that: "The Community Redevelopment Assessments are not imposed by the Bay County Property Appraiser or the Bay County Tax Collector. The statutory duties of the property appraiser and the tax collector are unaffected by the City's use of information produced by such entities. Any duties of the property appraiser or the tax collector in regard to the collection of the Community Redevelopment Assessments under section 197.3632 [Florida Statutes,] are wholly ministerial and the property appraiser and the tax collector are without any



discretion with regard to the collection of Community Redevelopment Assessments on the tax notice once the City elects to use this method and complies with the requirements of section 197.3632.” The City has fairly and carefully complied with the Assessment Ordinance and all general law provisions in adopting this Resolution.

(P) The legislative determinations and findings set forth in the Initial Assessment Resolution, and the Final Judgment have again been considered and are also hereby in context incorporated herein by reference.

(Q) The City Council hereby finds and determines that the Community Redevelopment Assessments to be imposed in accordance with this Resolution provide a proper and equitable method of funding associated community redevelopment related capital, services, facilities and programs by fairly and reasonably allocating a portion of the cost thereof among specially benefitted property.

(R) The benefits to property and methods of apportionment provided for herein, and the use of proceeds of the non-ad valorem assessment to pay for capital equipment and facilities have been judicially validated as for proper, legal and paramount public purposes and fully authorized by law in the Final Judgment; and are hereby ratified, confirmed and advanced as being employed and similarly used by and for the purposes of this Resolution.

(S) 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 Assessed Cost and the rate of the Community Redevelopment Assessment in the process of approving the Assessment Roll.

(T) The apportionment among Tax Parcels of a portion of the City's annual budget for community redevelopment services, facilities and programs represented by the assessment rates and Assessments hereby adopted (using the concept and method sometimes called the "Simplified Approach"<sup>TM</sup>), are reasonably characterized as necessary and for a public purpose in this circumstance, and a fair and reasonable means to annually allocate and share benefits, burdens and costs associated with community redevelopment related capital, services, facilities or programs within the Front Beach Road Community Redevelopment Area.

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**ARTICLE II**

**ASSESSMENTS**

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

(A) Exclusive of all administration and collection costs and all fees and all adjustments associated with the uniform method of collection provided for in the Assessment Ordinance, the estimated Assessed Cost to be recovered through Assessments for the Fiscal Year commencing October 1, 2024, is \$870,891, consisting of \$477,001 for Category A – apportioned per Tax Parcel, and \$393,890 for Category B – apportioned based upon the weighted sum of relative attributes of square footage, improvement value and land value for each Tax Parcel.

(B) The Assessments established in this Annual Assessment Resolution are determined by the assessment rates prepared for consideration by the public and City Council in the preparation of the Assessment Roll for the Fiscal Year commencing October 1, 2024. As provided for in the Assessment Ordinance, the rate of Community Redevelopment Assessment for the Fiscal Year beginning October 1, 2024, has been considered in the context of the *average annual growth rate in Florida personal income over the previous 5 years* from 2019 to 2024, which has been determined to be 7.47%, using information from the Bureau of Economic Analysis, affiliated with the United States

Department of Commerce. The notice and intent to employ such approach has been previously noticed by mailed and published notice along with and in the context of maximum rates established in 2019, in addition to further published and mailed notice again in 2021 in the context of increasing the annual rate of Community Redevelopment Assessments by using such a cognizable indexing feature in the manner provided for in the Ordinance and directed by the City Council. However, the City Council has determined not to employ such indexing feature for the upcoming fiscal year.

(C) The rate of Assessment is therefore to be (1) \$37.45 for each Tax Parcel as reflected in the Tax Roll (Category A), plus (2) the sum of the following for each Tax Parcel (Category B):

(1) the heated or air-conditioned square footage obtained from public records including those determined by or obtained from the Property Appraiser (approximately 60% weight of the Category B associated Assessed Cost) multiplied by \$0.008 (i.e., eight-tenths of one cent) per square foot;

(2) the improvement value for each parcel, which is the result of the reported just value minus the reported land value obtained from public records determined by the Property Appraiser (approximately 30% weight of Category B associated Assessed Cost) multiplied by \$0.03 (three cents) per \$1,000 of improvement value; and,

(3) the reported land value for each parcel obtained from public records determined by the Property Appraiser (approximately 10% weight of Category B Assessed Cost) multiplied by \$0.05 (five cents) per \$1,000 of land value.

(D) At the time of certification of the Assessment Roll for collection, the Assessment Coordinator shall also include in the Assessed Cost apportioned to each Tax Parcel all applicable administration and collection costs.

**SECTION 2.02. ASSESSMENT ROLL**

(A) The Assessment Roll used for the Fiscal Year commencing October 1, 2024, a copy of which is posted and available on the City's website and 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 Assessment;

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

(3) the proposed description and amount of the total Assessment for Assessed Cost for each affected Tax Parcel for the fiscal year commencing October 1, 2024, exclusive of the anticipated costs of collection and administration.

(B) The Assessment Roll shall be necessarily updated from time to time in due course, to show changes in parcel configuration or other administrative corrections. In the event the Assessment Coordinator makes any administrative or other similar modifications to the Assessment Roll authorized by the Assessment Ordinance, this Resolution or otherwise, funding for such changes to the Assessment Roll may 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 this Annual Assessment Resolution. For the avoidance of doubt and to increase administrative efficiency, to the extent practicable the determination of improvement and land values may be based upon certified data from the most recent Tax Roll, which will automatically adjust and be self-correcting in each subsequent year. If necessary and as reasonably required, the Assessment Coordinator is authorized to use data and data points employed in a prior Tax Roll or Assessment Roll or other public records, in any combination, to address anomalies or modifications in public records resulting from on-

going parcel changes or reconfigurations within the Front Beach Road Redevelopment Area constantly occurring in due course; and, if necessary, may provide for further notice and opportunity to be heard to affected property owners including use of the Property Appraiser's notice of proposed property taxes and proposed or adopted non-ad valorem assessments under section 200.069, Florida Statutes, or any other form of mailed notice, or otherwise budget or pay the difference (increase) from that shown on the Assessment Roll hereby approved from other legally available funds.

(C) In the event the City also imposes or collects an impact fee upon new growth or development for capital improvements related to such community redevelopment capital, services, facilities or programs, 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.

(D) Copies of the Assessment Ordinance, this Resolution and the preliminary Assessment Roll have been made available in the City Clerk's office at 17007 Panama City Beach Parkway, Panama City Beach, Florida, and have been open to public inspection in a manner consistent with the Assessment Ordinance. Information concerning the reasoned approach taken by the City Council, the Assessment Roll and method of Assessment for each Tax Parcel has been noticed and available at or through

the City's website, which is accessible through the internet at [www.pcbfl.gov](http://www.pcbfl.gov) and at the City Clerk's office located at 17007 Panama City Beach Parkway, Panama City Beach, Florida.

(E) In the event the Assessment Coordinator makes any corrections, authorized exemptions or deferrals or other modifications to the Assessment Roll authorized by the Assessment Ordinance, this Resolution, or otherwise changing or reducing substantially the Assessment proceeds, all funding for such changes to the Assessment Roll may 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 the publication of notice of a public hearing in the manner and time provided in the Assessment Ordinance, and the Uniform Assessment Collection Act. Proof of timely and compliant publication of the notice is attached hereto as Appendix A.

(B) No applicable circumstances in Section 197.3632 (4)(a), Florida Statutes, or the Assessment Ordinance, requires further individually mailed notice of the public hearing.



**SECTION 2.04. PUBLIC HEARING.** A public hearing was held on July 25, 2024, commencing at or about 9 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 Assessments for the Fiscal Year commencing October 1, 2024, from City staff, experts and advisors, as well as the public and affected property owners, and considered imposing Assessments and the method of collection thereof as provided by the Assessment Ordinance.

**SECTION 2.05. IMPOSITION.**

(A) Assessments shall be imposed against Tax Parcels located within the Front Beach Road Community Redevelopment Area, 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, charges and adjustments provided for in the Assessment Ordinance. When imposed, the 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.

(B) Upon adoption hereof, Assessments are to be levied and imposed throughout the Front Beach Road Community Redevelopment Area within the

boundaries of the City and this Resolution for the Fiscal Year commencing October 1,, 2024, shall be deemed to be adopted and confirmed for all purposes.

**SECTION 2.06. APPORTIONMENT APPROACH.**

(A) As provided for herein, the Assessed Cost shall be apportioned among all Tax Parcels within the Front Beach Road Community Redevelopment Area, 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 Assessed Cost and rate of Assessment shall be that described in section 2.01 hereof.

(B) It is hereby ascertained, determined, and declared that the method of determining the Assessments as set forth in this Annual Assessment Resolution is a fair and reasonable method of paying for, equitably and efficiently recovering amounts equivalent to benefits received and burdens created, and apportioning the Assessed Cost among Tax Parcels of Assessed Property located within the Front Beach Road Community Redevelopment Area.

(C) The Assessment Roll is hereby approved.

**SECTION 2.07. APPLICATION OF ASSESSMENT PROCEEDS.** Proceeds derived by the City from the Assessments, after payment of costs and expenses associated with collection and administration of the Assessments, shall be utilized for

the provision of community redevelopment related capital, services, facilities, and programs. 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 such community redevelopment related capital, services, facilities, and programs within the Front Beach Road Community Redevelopment Area.

**SECTION 2.08. COLLECTION OF ASSESSMENTS.** For the Fiscal Year commencing October 1, 2024, and all subsequent years, the City Council has previously announced and directed, and hereby ratifies and confirms such determination to use the uniform method of collection to collect and enforce the Assessments pursuant to the Uniform Assessment Collection Act in the manner provided herein.

**SECTION 2.09. 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 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 Assessments contemplated hereunder.

(B) Tax parcels comprising Government Property have not been subjected to the 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 charge an amount comparable to the Assessment for each such Government Property. Said amount may be invoiced annually, quarterly or monthly in accordance 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 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 community redevelopment capital, services, facilities or programs or are infeasible or impractical to assess, and therefore the Assessment Coordinator may direct same are not subject to the Assessments contemplated hereunder: (1) right-of-way (including beach access), (2) rivers, lakes & submerged land, (3) sewage disposal & waste lands,

and (4) (government owned) outdoor recreation or parkland.

(E) Tax Parcels associated with the following classifications used by the Property Appraiser receive a special benefit from the provision of community redevelopment capital, services, facilities or programs and are subject to the 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. As the assessments contemplated hereunder are not imposed pursuant to chapter 170, Florida Statutes, any exemption from assessment for certain agricultural or other lands described therein does not apply. In the event a court of competent jurisdiction determines that certain agricultural or other lands are not subject to the Assessments, the imposition of the Assessments on such properties or portions of properties not subject to the 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 this community redevelopment area, do not merit the expenditure of public funds to impose or collect the 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, residents, visitors and property owners within the Front Beach Road Community Redevelopment Area. The Assessment Coordinator, or such person's designee, is authorized and directed to use sound judgment in extending such determinations and guidance as the 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) Based upon the foregoing, there are relatively few exempt properties within the Front Beach Road Community Redevelopment Area. Using legally available funds other than the proceeds of the Assessments, the City shall otherwise fund or contribute an amount equal to the Assessments that would have been otherwise derived, in whole or in part, from such exempt properties.

(H) Provided, however, the City Council reserves the right and ability in the future to impose 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 Assessed Cost, or otherwise in the event required or directed to do so by a court of competent jurisdiction.

**SECTION 2.10. 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 method of apportionment and assessment, the approach and notice procedures and maximum rates associated with the future Assessments or use of indexing features employed by the City, the legality and validity of the Assessment Ordinance in all respects, the rate or rates of assessment, the Assessed Cost, the Assessment Roll, the levy and lien of the Assessments, and the means and method of collection and enforcement including all associated rates, fees and charges 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 III**

#### **GENERAL PROVISIONS**

**SECTION 3.01. AUTHORIZATIONS.** The Mayor, the City Manager, the City Attorney, the Clerk, the Community Redevelopment Agency Director 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 direction, instruments and documents on behalf of the City that are necessary or desirable in connection with the imposition, confirmation and collection of the Assessments contemplated hereunder (including the timely notice and indexing in ensuing years and budget periods), and which are directed, authorized or are not inconsistent with the terms and provisions of this Resolution.

**SECTION 3.02. CONFLICTS.** All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.


**SECTION 3.03. 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.



**SECTION 3.04. 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 25th day of July, 2024.

**PANAMA CITY BEACH CITY COUNCIL**

By:   
Stuart Tettemer, Mayor

(SEAL)

ATTEST:

  
Lynne Fasone, City Clerk

**APPENDIX A  
PROOF OF PUBLICATION**



Planning | Urban Design  
Landscape Architecture  
Economics | Real Estate

July 10, 2024

Honorable Mayor Tetterer and City Council,  
City of Panama City Beach, Florida  
17007 Panama City Beach Parkway  
Panama City Beach, Florida 32413

**2024-25 Annual Update**  
**Front Beach Road Community Redevelopment Assessment**  
**City of Panama City Beach, Florida**

Dear Mayor and City Council Members:

This letter summary addresses certain budget and allocation issues stemming from the implementation of a non-ad valorem assessment to support budgeted activities of the Panama City Beach Community Redevelopment Agency ("Agency") within the Front Beach Road Community Redevelopment Area ("FBR CRA") of your City.

The information described in this letter affirms prior decisions about non-ad valorem assessments and their allocation to various accounts or activities, providing a basis for continuing the method and assessment originally adopted by the City and validated by the local court in 2019. This information allows for a determination of the proposed assessment for any specific tax parcel, whether developed or undeveloped, in the entirety of the FBR CRA. This letter incorporates and references the detailed report prepared by GAI and submitted to the City in 2019.

**BACKGROUND AND PURPOSE**

In June of 2019, the City formally authorized GAI Consultants (GAI) to analyze the special benefits associated with various transportation related infrastructure and to explore options for defraying at least some of the annual administrative, operational and maintenance expense of overseeing certain capital facilities and improvements owned, managed, and/or maintained by the Agency within the FBR CRA.

Comprised of roads, sidewalks, landscaping and other features, the extensive infrastructure referenced in this letter is either now in service, undergoing construction, or undergoing design and benefits real property in the FBR CRA. Their operational and maintenance expense are the appropriate target or subject of special assessments as they were addressed in the City's 2001 redevelopment plan and in GAI's analysis in 2019. In the context of that analysis, such costs or expenses considered these primarily:

GAI Consultants, Inc.  
618 E. South Street  
Suite 700  
Orlando, Florida 32801  
T 407.423.8398  
F 407.843.1070  
gaiconsultants.com

*A GAI Consultants, Inc. Service Group*

- *Capital commitments* include all the normal costs of planning, engineering, and construction of major roads in the associated redevelopment area as well as various specialized equipment, streetscape, and landscaping upgrades within the rights-of way.
- *Administrative costs* are closely aligned with the specific management and coordination functions of certain community redevelopment staff and their activities associated within the FBR CRA.
- *Operating and maintenance costs* include regular mowing, watering, and attending to the landscaping enhancements, reserves for making periodic repairs stemming from usage and age, and the coordination and management costs associated with monitoring the scheduled upkeep required by the improvements in the FBR CRA.

The special assessments that would address these costs or expenses in the FBR CRA described comprise a levy made against certain real property in this carefully defined and judicially confirmed and affirmed community redevelopment area to recover all or part of the cost of the specific services or capital improvement deemed to benefit those real properties. The bounds and reasoning behind the parcels included in this community redevelopment area have twice been approved by the local courts.

When the assessment program was adopted, it was understood the reasoning and the use of the defined funding strategy and apportionment methodology underlying the program could remain unaltered or evergreen. Then each year the methodology embraced by the City and Agency for assessments contemplated by the redevelopment plan for the FBR CRA would be applied to standardized and publicly maintained mass appraisal data, part of which is certified to the Florida Department of Revenue, creating a sturdy, verifiable and self-correcting process year after year.

In brief, the methodology for calculating the assessment in the FBR CRA stems from a series of considerations associated with overall costs allocated to two discrete groups or classes that relate to: defraying administration of contracts, routine coordination, and various ministerial activities stemming from the overall management of the FBR CRA and its financial or reporting responsibilities (Category A); and, with regard to the FBR CRA broad upkeep of any related improvements and the establishment of reserves for periodic repairs, acquisition of needed capital equipment, and replacement (Category B) as further described below.

- **Category A: Administrative and ministerial activities.** The costs of Category A largely extend from the necessary functions outlined in Florida statute authorizing and regulating the activities of community redevelopment agencies. They include the allocated cost of staff salaries and various costs of supporting a functional office as well as the costs associated with the responsibility of continually monitoring the data from mass appraisal systems and verifying changes in individual tax records.

All *assessable* tax parcels within the FBRCRA fairly share in a portion of these annually budgeted costs on the basis of a uniform charge per parcel.

- **Category B: Continued maintenance and upkeep.** The costs assigned to Category B stem almost entirely from the coordination of improvements and the subsequent need for repair or upkeep. These expenses include reserves, repair, and replacement monies and could fund the lease or purchase of certain capital equipment to support various repair or maintenance activities. Such costs would be shared among all assessable parcels in the FBRCRA on the basis of an allocation reflecting a parcel's (1) relative scale or intensity of usage or activity [the square footage of any improvements tied to a tax parcel], (2) relative economic position [the value of those improvements], and (3) relative locational advantage identified for that tax parcel [value reported for the land].

As mentioned earlier, the local Circuit Court has also agreed that your City presented competent substantial evidence that the combination of both Categories A and B in the adopted assessment program has logical and identified relationships to the benefits, burdens and costs associated with use, enjoyment, and economic function of the affected tax parcels, creating a strong, rational, and proportionate funding vehicle that can be further linked to, or supplemented by, other legally available resources.

This letter comments on relevant legislation or case law associated with assessments generally and provides parameters for the upcoming assessment, assuring the methodology and procedures developed in the original ordinance and resolution adopted by the City and implemented by the Agency within the FBRCRA are maintained.

## LEGAL CONTEXT

**Special Assessments in General, Florida Law.** Special assessments are a dedicated revenue source available to general purpose local governments to fund capital improvements or essential services. While discussion of the law governing special assessments included herein should not be construed as a legal opinion, there are legal guidelines to draw upon in laying out an assessment methodology which conforms to accepted principles and practices necessary to achieve legal validity. As established by Florida case law, two requirements exist for the imposition of a valid special assessment.

- The property assessed must derive a *special benefit* from the improvement or service provided; and
- The assessment must be *fairly and reasonably apportioned* among the properties receiving the special benefit.

Under both Florida's case law and certain statutory components, it is well settled that the benefit required for a valid special assessment may be measured or benchmarked against something other than simply an increase in real property market value. The concept of benefit also includes the relief of a burden or demand created by property as well as added use and enjoyment of the real property. The benefits, then, can be conceptual, but they must be capable of being evaluated by some metric and being apportioned in some reasonable manner. It is not necessary that the benefits be direct or immediate, but they must be substantial, certain, and capable of being realized within a reasonable time.

The benefits must be distinguishable or different from those of non-assessed properties, but they may coincidentally extend to non-assessed properties. Specifically, Florida's case law, as well as its statutory regime relating to special assessments, supports substantial latitude both in the means by which *benefit to, or relief of burden created by* real property is identified and determined and the subsequent manner by which an assessment itself is *calculated or apportioned*. Though Florida law requires that special assessments funding improvements or services must be fairly and reasonably apportioned, the State's Supreme Court has held that the method of apportionment is immaterial and may vary provided the amount of the assessment for each property *does not exceed the proportional benefits it receives compared to other properties*. All of these relevant legal issues were addressed by the City before the local court in 2019 and by law remain binding as to the use of assessment proceeds pledged to capital financing.

***Judicial Approval of the assessment program in the FBRCRA in the City of Panama City Beach.*** Mr. Lawson and Ms. Myers took the City through a judicial validation procedure which involved this simplified method and apportionment approach, and the City has obtained a favorable ruling from the Circuit Court without appeal. The Circuit Court validated proposed revenue bonds based on the imposition of annual assessments using this "Simplified Approach"™ made available for the City's use and detailed in the original GAI report. This validation entailed a detailed and well-reasoned judicial approval of the assessments and the simplified apportionment methodology associated with them. The validation serves the function of, among other things, providing political repose as to the legality of the City's chosen assessment regime. This same Simplified Approach is the subject of this brief update memorandum.

These assessments, by law, are imposed by the City Council, not the Property Appraiser or Tax Collector. Florida case law clearly provides that any collection and enforcement activity of the Property Appraiser or Tax Collector provided for as a result of the City Council imposing the described non-ad valorem assessments using the State's uniform method under the provisions of the City's redevelopment plan for the FBRCRA, the City's Ordinance or its Annual Assessment Resolution shall be construed solely as ministerial.

Due to the passage to time, we believe it important to share that the Circuit Court in its Final Judgment expressly determined that the City's indexing feature was

valid and provided a “reasonable measure of economic inflation, reasonably and lawfully fulfills economic obligations of the City and serves to properly protect the public treasury.”

As well, the Court confirmed the authority of the City to use the proceeds of these annual assessments for capital borrowing, including specifically “the legality and validity of the Assessment Ordinance, the Annual Assessment Resolution”...“the imposition and means of ongoing annual collection of special assessments in the form of Community Redevelopment Assessments to annually fund community redevelopment essential services and capital improvements, the method of apportioning the Community Redevelopment Assessments among the real property subject thereto, the special benefit conveyed to real property or the relief of burden caused by real property by the community redevelopment services and facilities funded in part through the Community Redevelopment Assessments, the use of [bond] proceeds to accomplish the objectives of the extended Community Redevelopment Plan, the propriety of the Community Redevelopment Plan, as extended, the lien of the Community Redevelopment Assessments being equal in rank and dignity with the lien of all state, county and municipal taxes, the pledge of the Community Redevelopment Assessments to the payment of [bonds], the methods of collection provided in the Assessment Ordinance, and the legality of all proceedings and matters in connection” with this assessment affecting the FBRCA located in a carefully determined portion of the City.

### **PARCEL DATA REVIEW**

The assignment of assessment values is based on data or results certified by the Bay County Property Appraiser to the Florida Department of Revenue each year. This year’s analysis is provided by Ennead, LLC.<sup>1</sup>

### **BUDGET REVIEW**

GAI’s original work included budgetary estimates through 2034, calling for assessments that would have very specific parameters to assure the City and Agency, maintain the tax base that is the source of the Agency’s principal operating monies. These estimates of course have varied as actual sums have been expended or contracts executed.

Given the local government’s decision to recover only a fraction of the FBRCA budget through assessments, a share well below the percentage calculated, in the original analysis, it can be reasoned plausibly and realistically that the assessed

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<sup>1</sup> Research reveals there are approximately 13,046 tax parcels within the Front Beach Road CRA boundaries. Among the 13,046 parcels, 250 are excluded by resolution due to either their classification as common area or right-of-way or other use that is not appropriate for development. Of these, 59 are parcels owned by governmental entities which must be excluded since “governmentally-owned” parcels which are used by the government for public purposes cannot be assessed. With the adjustments for parcels removed from the roll, the total number of tax parcels used for analysis is 12,737.

costs in the emerging and proposed budget remain appropriate for recovery through special assessments in the manner described in this analysis. Stated differently, at the proposed indexed rates for this year, the City is assessing far less than it could otherwise within the parameters of the City's 2019 Final Judgment. Further, it is well-settled in Florida case law that local governments, should they impose an assessment, are not required to *fully* fund that service or improvement through the special assessment itself. The local government may determine, entirely in its own discretion, to fund some portion of the overall cost with general fund or other legally available revenues.

### **GUIDELINES FOR CURRENT ASSESSMENTS**

For various reasons, the City has elected to recover only a fraction of the total FBRCRA budget through assessments. That share is below the percentage allowed by the analysis. Consequently, it can be reasoned plausibly and realistically that the balance of costs to be assessed in the emerging and proposed budget remain appropriate for recovery through special assessments.

The *total* 2023-2024 and 2024-2025 proposed budgets are quite different primarily because of the varying cost of certain capital items, notably the sums allocated to various road segments or other improvements as they are contracted and as funds are released. Although the total costs are different, the 2024-2025 budgeted personnel and operating expenses are very similar to those of the past year and prior years. Effectively these specific items, comprise the same share of such expenses as the year before.

Table 1 and Table 2, on the page following reflecting the potentially assessable budget for 2024-2025.

The total 2024-2025 FBRCRA budget of \$56,975,880 including capital items, compares with targeted assessments of approximately \$977,857. Together all personnel and operating expense are themselves more than the sums that would be absorbed through the total assessments assigned to category A and category B.

Among other things, the estimated assessments also include a 4.0% indexed adjustment which is well below that otherwise allowed. Stated differently, at the proposed indexed rates for this year, the City is assessing far less than it could otherwise within the parameters of the Simplified Method and the approved authority of the City's 2018 Final Judgment.

The City has previously provided, in its local government role, individually mailed notice of its intent to apply an index to its assessment rates such that they might grow from year to year. That index, *based upon the average annual growth rate in Florida personal income over the previous five years*, equates to a maximum of 0.0747 or 7.47% calculated from recent data and information developed by the Bureau of Economic Analysis, U.S. Department of Commerce Bureau of Economic Analysis, U.S. Department of Commerce. For purpose of this current assessment and its legal



notice, the City has held the index to 4.0%. We also understand that published notice of this specific adjustment has been recently published in a timely matter as required.

This indexing approach is similar to that authorized by general law for independent fire districts, and its use has also been expressly addressed favorably in municipal circumstances by your local Circuit Court. The rates using the above factor or 4% (whichever is less) have been incorporated into this year's efforts for FY 2024-25.

Tables 1 and 2 below show how the assessments function relative to the entirety of the proposed FBRCRA budget.

Table 1: Estimated Assessments and Allocations by Category with 4% Indexing

Category A	Category B	Total Assessments
\$496,106	\$481,751	\$977,857

Table 2: Approximate FBRCRA Budget Funding Sources with 4% Indexing

Total Budgeted costs	Total Assessments Calculated	Other Legally Available Funds
\$56,975,880	\$977,857	\$55,998,023

Certain costs or expenses associated with the management, coordination and implementation of facilities and programs *not* otherwise funded through the assessment strategy described may be paid with other legally available revenues. While it is envisioned that much of the additional funding would come from incremental receipts generated by activities of the FBRCRA, funding might also come from the general fund or other legally available sources. *See Panama City Beach v. State*, No. 03-1849 (Fla. 14th Cir. Ct. 2003); recorded in Official Record 2305, at page 1264 of the Public Records of Bay County, Florida.

Such legally available revenues as a matter of policy may be applied exclusively to any category or class of budget allocation or expense otherwise funded by a special assessment, in part to one category or class of any allocation or expense with the applicable FBRCRA budget, or in any combination thereof, and maintain the validity of the apportionment approach used for the remaining portion of the budget attributed to the assessed cost stemming from the activities or programs of the FBRCRA. 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. Additionally, your local counsel can further inform of the use of rates imposed by the community redevelopment assessment, and the indexing process, historical conformance with the interlocal settlement between the City and the County which were intended to place these matters in repose. <sup>2</sup>

To be clear, please keep in mind that a local government should not impose an assessment to a parcel for the same portion of capital items purchased with impact fees charged to new development thereon. For this reason, our review is supplied based upon the fact that the City does not collect associated impact fees from new development for capital expenditures associated with these community redevelopment capital activities.

### **ASSESSMENT ROLL**

Upon consultation with City management, in accord with the publicly stated direction and notice in 2019, and using available public data, Ennead, LLC has, using the cognizable indexing feature in both the relevant ordinance and applicable annual resolutions, accordingly prepared the proposed annual assessment roll which can be accessed world-wide at [www.pcbfl.gov](http://www.pcbfl.gov). This link allows for convenient interactive search and transparent public inquiry concerning parcels to be assessed by owner name, location address, or parcel identification number. The values and information shown provide subtotals, showing the varying amount of each non-ad valorem assessment for each tax parcel, net of adjustments for expenses of administration and collection using the same bill as for taxes. This annual process provides extraordinary public transparency and assists the City Council in decision-making based upon indexing the rates used last year using the assumed budget at this point in the annual budget cycle, and a convenient means to review of the array of tax parcels affected. *See also, Parcel Data Review, supra.*

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<sup>2</sup> *See also Panama City Beach v. State*, No. 19-4258 (Fla. 14th Cir. Ct. 2019); recorded in Official Record 4199, at page 2214 of the Public Records of Bay County, Florida; and *Panama City Beach v. State*, No. 20-0346 (Fla. 14<sup>th</sup> Cir. Ct. 2020); recorded in Official Record 4236, at page 2123 of the Public Records of Bay County, Florida

### CONNECTION WITH PRIOR WORK

This annual analysis and information incorporate by reference, among other things, GAI's prior report and analysis placed in the record before the City Council at its previous public hearings on this matter. Consistent with that record, the content of this summary provides a reasoned review and analysis of information, facts and circumstances associated only with the City of Panama City Beach and is exclusively for the use by the City Council of Panama City Beach.<sup>3</sup>

Sincerely,  
GAI Consultants, Inc.



Owen M. Beitsch, PhD, FAICP, CRE  
Senior Director

CC: Drew R. Whitman, City Manager; Holly White, Asst. City Manager;  
Scott Passmore, CRA Manager; Cole Davis, City Attorney; Amy Myers,  
CRA Attorney; Mark G. Lawson, MGLPA; Erin Pomeroy, Ennead LLC

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<sup>3</sup>This information presents intellectual property made available for the exclusive use of the City, is copyrighted, and reproduction or use for any other purpose is prohibited.

**AFFIDAVIT OF PUBLICATION**

**Column Software, PBC**  
**331 NW 26th St, Suite 304**  
**Miami, FL, 33127**

Before the undersigned authority personally appeared Yuade Moore, who on oath says that he or she is an agent of Column Software, PBC; that the attached copy of advertisement, being a legal advertisement or public notice of Display Ad in the matter of Public Notice Public Hearing on Assessments, was published on the publicly accessible website of FL, hosted by Column Software, PBC on

Jul 2, 2024, Jul 5, 2024

and that the fees charged are legal.

Affiant further says that the website complies with all legal requirements for publication in chapter 50, Statutes; and affiant further says that he or she has neither paid nor promised any person, firm, or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication on said website.

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*Yuade Moore*

Agent

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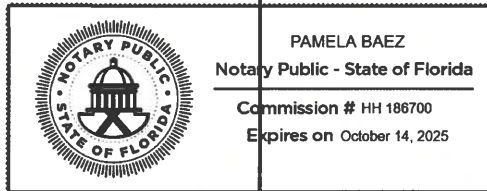
State of Florida  
County of Orange

Signed or attested before me on this: 07/05/2024

*[Signature]*

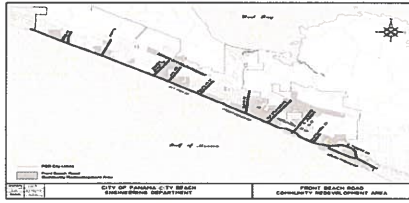
Notary Public

Notarized remotely online using communication technology via Proof.



**COMBINED ANNUAL PUBLISHED NOTICE OF PUBLIC HEARINGS CONCERNING NON-AD VALOREM ASSESSMENTS IMPOSED WITHIN PANAMA CITY BEACH, FLORIDA, TO FUND ONLY IN PART THE COSTS OF BENEFITS RELATED TO:**

- (1) FIRE SERVICE ASSESSMENTS (IMPOSED CITY-WIDE);
- (2) STORMWATER MANAGEMENT ASSESSMENTS (IMPOSED CITY-WIDE);
- (3) CERTAIN REDEVELOPMENT RELATED ASSESSMENTS (ONLY IMPOSED WITHIN THE FRONT BEACH ROAD COMMUNITY REDEVELOPMENT AREA).



The property subject to the assessments lies within the City of Panama City Beach, Florida.

**PUBLIC HEARING**

The City Council has scheduled a public hearing to be held on July 25, 2024, at 9:00 a.m. in the City Council Chambers at City Hall, 17007 Panama City Beach Parkway, Panama City Beach, Florida, for the purpose of receiving comments on these proposed annual non-ad valorem assessments, and any associated resolutions. The City of Panama City Beach does not impose any ad-valorem property taxes.

You are invited to attend or appear at the public hearing, and/or to file written comments or objections with the City Clerk, indicating the particular assessment, if applicable, and addressed to the City Council within 20 days of this Notice. Please send your written comments in care of the City Clerk by email to [specialassessments@pcbclerk.gov](mailto:specialassessments@pcbclerk.gov).

The individual dollar amount attributed to the proposed rate of assessment for each affected tax parcel in the City and other information concerning all three assessment programs is also available online at the City's website (on interactive assessment rolls searchable by owner name, location and parcel number) or accessible by computer terminal upon inquiry at the office of the City Clerk, at City Hall. Please go to <http://www.pcbclerk.gov/ra> for more information.

**FIRE SERVICE ASSESSMENT**

The City's annual non-ad valorem Fire Service Assessment finances a large portion of the annual operating and capital costs associated with the Panama City Beach fire department. If approved by City Council, the rate of assessment for each tax parcel is proposed to be the sum of (i) seventy-eight cents (\$0.78) per \$1,000 of the value of improvements attributed to the tax parcel identified by the Bay County Property Appraiser (Tier 1), plus (ii) \$95.66 per tax parcel (Tier 2).

**STORMWATER ASSESSMENT**

The City's annual non-ad valorem Stormwater Assessment finances a large portion of the annual operating and capital costs associated with the City's public works stormwater management responsibilities. If approved by City Council, the rate of assessment for each tax parcel is proposed to be the sum of (i) the sum of forty-nine cents (\$0.49) per \$1,000 of the value of improvements attributed to the tax parcel identified by the Bay County Property Appraiser (Tier 1), plus (ii) \$48.30 per tax parcel (Tier 2).

**FRONT BEACH ROAD COMMUNITY REDEVELOPMENT AREA ASSESSMENT**

This annual non-ad valorem assessment, unlike the Fire Service Assessment and Stormwater Assessment above, is NOT imposed city-wide and only encompasses areas enveloped in the associated community redevelopment plan for this area (see graphic above). This annual non-ad valorem assessment was determined by the local court to be proportional and to benefit all lands within the community redevelopment area or "CRA", as a valid function of the associated community redevelopment plan, and honors interlocal agreement to defray a portion of the administrative, operational and maintenance expense of overseeing extraordinary community redevelopment activities within or related to this specific community redevelopment area by combining two (2) categories of charges for this special assessment. If approved by the City Council after the hearing, the rate of assessment for each tax parcel identified by the Bay County Property Appraiser is proposed to be the continuation of the following:

- Category A: Budgeted costs of a portion of administrative and ministerial activities (approximately \$466,106) shared within this CRA equally per parcel among all parcels will be the sum of \$38.95 per tax parcel, plus,
- Category B: Budgeted costs of a portion of continued maintenance, upkeep and capital equipment for this CRA (approximately \$481,751) weighted and shared based upon a combination of three (3) relative attributes or factors:
  - (1) the heated or air-conditioned square footage reported in the public records of the local property appraiser (approximately 60% weight, or approximately \$181,510) will be nine-tenths of one cent (\$0.009) per square foot,
  - (2) the improvement value for each parcel, which is the result of the reported just value minus the reported land value in the public records of the local property appraiser (approximately 30% weight, or approximately \$218,450) will be four cents (\$0.04) per \$1,000 of improvement value; and,
  - (3) the land value for each parcel reported in the public records of the local property appraiser (approximately 10% weight, approximately \$71,751) will be six cents (\$0.06) per \$1,000 of land value.

**ADDITIONAL INFORMATION**

This published Notice is intended to inform you of the maximum rates the City may impose in FY 2024-25 for these three non-ad valorem assessments. The rates of these non-ad valorem assessments for the Fiscal Year beginning October 1, 2024, will be considered in the context of not exceeding the average annual growth rate in Florida personal income over the previous 5 years from 2019 to 2024, which is 7.47%, and forms a cogizable indexing feature judicially approved as fair and reasonable in the manner provided for by law and the City's ordinances. However, the City is only considering such increases be the lesser of the index or 4%. Accordingly, for the purposes of the public hearing all of the three (3) assessment program rates noticed above reflect and are proposed to be increased by 4% over those assessment rates adopted for FY 2023-24. The City Council has previously determined and individually noticed that maximum rates should be increased from year to year in an amount not to exceed the average annual growth rate in Florida personal income over the previous 5 years, or similar successor index, to account for growth, inflation, the change in purchasing value of money, or similar purchasing or cost increase variables.

The amount of net revenue the City expects to collect using the specific assessment rates described in this Notice, after accounting for statutory early payment discounts necessarily associated with the use of the uniform method of collection, commissions and fees charged by the County or its constitutional Tax Collector and Property Appraiser Offices (by law actual costs) and the City's charge to defray associated program development, advertising, implementation and administrative costs (\$5 per tax parcel for each assessment) for each of the three (3) programs, is estimated to be (1) \$7,530,865 for the Fire Service Assessment, (2) \$4,487,690 for the Stormwater Management Assessment, and (3) \$977,857 for the Front Beach Road Community Redevelopment Area Assessment. For each specific assessment such revenues collected must be used exclusively to respectively fund the associated budget for each of these respective programs in our City.

Payment of the assessments will be due and collected as special assessments on the same bill as taxes to be mailed around November 1, 2024. General law requires that affected property owners be reminded that: Until paid, each of the Fire Service Assessment, the Stormwater Management Assessment, and the Front Beach Road Community Redevelopment Area Assessment will constitute liens against assessed property equal in rank and dignity with the liens of all state, county, district, or municipal taxes and other non-ad valorem assessments. Assessments become delinquent in the same manner as for unpaid taxes, and failure to pay the upcoming assessment will cause a tax certificate to be issued against the property which may result in loss of title.

If you decide to appeal any decision made by the City Council with respect to any matter considered at or after the hearing, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. This published Notice is compliant with the requirements of law, and at the same time shares and directs the reader to further overview or information.

PERSONS WITH DISABILITIES NEEDING ASSISTANCE TO PARTICIPATE IN THE HEARINGS SHOULD CONTACT THE CITY CLERK AT LEAST 48 HOURS IN ADVANCE OF THE MEETING AT (850) 233-5100.

TO BE PUBLISHED AT THE DIRECTION OF THE CITY OF PANAMA CITY BEACH ON OR BEFORE July 5, 2024.

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## AFFIDAVIT OF PUBLICATION

Lynne Fasone  
Lynne.Fasone@pcbfl.gov  
City of Panama City Beach  
17007 Panama City Beach PKWY  
Panama City Beach FL 32413-5225

STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Coordinator of the Panama City News Herald, published in Bay County, Florida; that the attached copy of advertisement, being a Main Legal CLEGL, was published on the publicly accessible website of Bay County, Florida, or in a newspaper by print in the issues of, on:

07/10/2024

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 07/10/2024

\_\_\_\_\_  
Legal Clerk *Regan Moran*

\_\_\_\_\_  
Notary, State of WI, County of Brown *Kaitlyn Felty*

*3-7-27*

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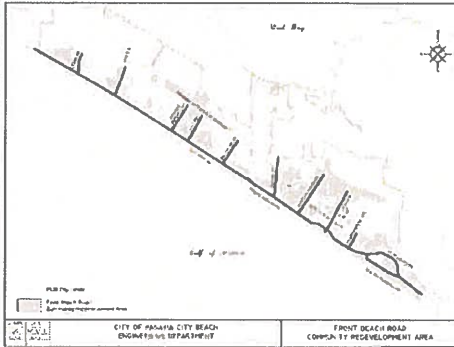
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**COMBINED ANNUAL PUBLISHED NOTICE OF PUBLIC HEARINGS CONCERNING  
NON-AD VALOREM ASSESSMENTS  
IMPOSED WITHIN PANAMA CITY BEACH, FLORIDA, TO FUND ONLY  
IN PART THE COSTS OF BENEFITS RELATED TO:  
(1) FIRE SERVICE ASSESSMENTS  
(IMPOSED CITY-WIDE);  
(2) STORMWATER MANAGEMENT ASSESSMENTS  
(IMPOSED CITY-WIDE);  
(3) CERTAIN REDEVELOPMENT RELATED ASSESSMENTS  
(ONLY IMPOSED WITHIN THE FRONT BEACH ROAD COMMUNITY  
REDEVELOPMENT AREA).**



The property subject to the assessments lies within the City of Panama City Beach, Florida  
PUBLIC HEARING

The City Council has scheduled a public hearing to be held on July 25, 2024, at 8:00 a.m. in the City Council Chambers at City Hall, 17087 Panama City Beach Parkway, Panama City Beach, Florida, for the purpose of receiving comments on these proposed annual non-ad valorem assessments, and any associated resolutions. The City of Panama City Beach does not impose any ad-valorem property taxes.

You are invited to attend or appear at the public hearing, and/or to file written comments or objections with the City Clerk, indicating the particular assessment, if applicable, and addressed to the City Council within 20 days of this Notice. Please send your written comments in care of the City Clerk by email to [pancity@pancitybeach.com](mailto:pancity@pancitybeach.com).

The individual dollar amount attributed to the proposed rate of assessment for each affected tax parcel in the City and other information concerning all three assessment programs is also available online at the City's website (an interactive assessment rolls searchable by owner name, location and parcel number) or accessible by computer terminal upon inquiry at the office of the City Clerk, at City Hall. Please go to <http://www.pancitybeach.com> for more information.

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This annual non-ad valorem assessment, unlike the Fire Service Assessment and Stormwater Assessment above, is NOT imposed city-wide and only encompasses areas enveloped in the associated community redevelopment plan for this area (see graphic above). This annual non-ad valorem assessment was determined by the local court to be proportional and to benefit all lands within the community redevelopment area or "CRA", as a valid function of the associated community redevelopment plan, and honors interlocal agreement to defray a portion of the administrative, operational and maintenance expense of overseeing extraordinary community redevelopment activities within or related to this specific community redevelopment area by combining two (2) categories of charges for this special assessment. If approved by the City Council after the hearing, the rate of assessment for each tax parcel identified by the Bay County Property Appraiser is proposed to be the combination of the following:

Category A: Budgeted costs of a portion of administrative and ministerial activities (approximately \$496,106) shared within this CRA equally per parcel among all parcels will be the sum of \$38.95 per tax parcel; plus,

Category B: Budgeted costs of a portion of continued maintenance, upkeep and capital equipment for this CRA (approximately \$481,751) weighted and shared based upon a combination of three (3) relative attributes or factors:

- (1) the heated or air-conditioned square footage reported in the public records of the local property appraiser (approximately 60% weight, or approximately \$191,510) will be nine-tenths of one cent (\$0.009) per square foot;
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This published Notice is intended to inform you of the maximum rates the City may impose in FY 2024-25 for these three non-ad valorem assessments. The rates of these non-ad valorem assessments for the Fiscal Year beginning October 1, 2024, will be considered in the context of not exceeding the average annual growth rate in Florida personal income over the previous 5 years from 2018 to 2024, which is 7.47%, and forms a cognizable indexing feature judicially approved in law and recognized in the manner provided for by law and the City's ordinances. However, the City to only considering such increases be the lesser of the index or 4%. Accordingly, for the purposes of the public hearing all of the three (3) assessment program rates noticed above reflect and are proposed to be increased by 4%, over those assessment rates adopted for FY 2023-24. The City Council has previously determined and individually noticed that maximum rates should be increased from year to year in an amount not to exceed the average annual growth rate in Florida personal income over the previous 5 years, or similar successor index. To account for growth, inflation, the change in purchasing value of money, or similar purchasing or cost increase variables.

The amount of net revenue the City expects to collect using the specific assessment rates described in this Notice, after accounting for statutory early payment discounts necessarily associated with the use of the uniform method of collection, commissions and fees charged by the County or its constitutional Tax Collector and Property Appraiser Offices (by law actual costs), and the City's charge to defray associated program development, advertising, implementation and administrative costs \$5 per tax parcel for each assessment) for each of the three (3) programs, is estimated to be (1) \$7,530,895 for the Fire Service Assessment, (2) \$4,487,690 for the Stormwater Management Assessment, and (3) \$977,857 for the Front Beach Road Community Redevelopment Area Assessment. For each specific assessment such revenues collected must be used exclusively to respectively fund the associated budget for each of these respective programs in our City.

Payment of the assessments will be due and collected as special assessments on the same bill as taxes to be mailed around November 1, 2024. General law requires that affected property owners be reminded that: Until paid, each of the Fire Service Assessment, the Stormwater Management Assessment, and the Front Beach Road Community Redevelopment Area Assessment will constitute liens against assessed property equal in rank and dignity with the liens of all state, county, district, or municipal taxes and other non-ad valorem assessments. Assessments become delinquent in the same manner as for unpaid taxes, and failure to pay the upcoming assessment will cause a tax certificate to be issued against the property which may result in loss of title.

If you decide to appeal any decision made by the City Council with respect to any matter considered at or after the hearing, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. This published Notice is compliant with the requirements of law, and at the same time shares and directs the reader to further overview or information.

PERSONS WITH DISABILITIES NEEDING ASSISTANCE TO PARTICIPATE IN THE HEARINGS SHOULD CONTACT THE CITY CLERK AT LEAST 48 HOURS IN ADVANCE OF THE MEETING AT (850) 233-5100.

TO BE PUBLISHED AT THE DIRECTION OF THE CITY OF PANAMA CITY BEACH ON OR BEFORE July 10, 2024.