

**RESOLUTION NO. 19 - 149**

**A DIRECTORY RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PANAMA CITY BEACH, FLORIDA, ASSOCIATED WITH THE PROCESS NECESSARY FOR CITY COUNCIL TO COLLECT AND REIMPOSE SPECIAL ASSESSMENTS TO ANNUALLY DEFRAY FUNDING, IN PART, FOR MAINTENANCE, OPERATION AND ADMINISTRATION COSTS WITHIN THE FRONT BEACH ROAD COMMUNITY REDEVELOPMENT AREA; ESTABLISHING AND PROVIDING FOR NOTICE OF A MAXIMUM RATE OF ASSESSMENT BY TAKING AND DIRECTING ACTIONS SPECIFICALLY ANTICIPATED AND PROVIDED FOR BY ORDINANCE AND GENERAL LAW; PROVIDING FOR DIRECTION; AND, PROVIDING AN EFFECTIVE DATE.**

**BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF PANAMA CITY BEACH, FLORIDA:**

**SECTION 1. AUTHORITY FOR THIS RESOLUTION.** This Resolution is adopted pursuant to the provisions of Chapter 166, Florida Statutes, the Municipal Charter of the City (the "Charter"), sections 166.021 and 166.041, Chapter 163, Part III Florida Statutes, the Front Beach Road Community Redevelopment Plan (the "Redevelopment Plan"), City Ordinance No. 1498, and other applicable provisions of law (collectively, the "Act").

**SECTION 2. FINDINGS.** It is hereby ascertained, determined and declared that:

(A) As a follow up to recent City Council direction and authorization, the City Manager and staff have consulted with GAI Consultants, Inc. (in particular, Dr. Owen M. Beitsch), Mark G. Lawson, P.A. and Ennead, LLC (collectively, the "Assessment Professionals"), and all have reviewed the circumstances and history associated with the Front Beach Road Community Redevelopment Plan, the final judgment approving and confirming this transformative project, the commitments and obligations of the City and its redevelopment agency, and developed an approach and means to further accomplish the obligations and requirements of the Plan and Act. The Assessment Professionals each played a fundamentally supportive role in the original creation, adoption and validation of the Redevelopment Plan well over 15 years ago.

(B) The City Council's directed result, among other things, was the adoption and imposition of a community redevelopment assessment which shares some administrative costs per parcel, and describes a multi-faceted apportionment approach designed to reasonably share a portion of operations and maintenance costs among all properties, and is fairly designed to proportionately charge larger more favorably impacted properties more than smaller less favorably impacted properties based on weighted relative attributes of improved square footage, overall improvements, and, to a much lesser degree, land value -- all as reasoned proxies to fairly address sharing the costs of this community's redevelopment initiative. The

approach is repeatable and self-correcting annually using publicly available and independently maintained data. The initial levy and imposition will necessarily occur by the traditional direct billing method for FY 2019-20.

(C) The City Council directs that the subsequent or next annual levy and imposition for FY 2020-21 shall be by use of the uniform collection method, accomplished on the same bill as for ad valorem taxes, together with collection of an amount equivalent to any unpaid assessments for the prior fiscal year. The rates of assessment to be employed for FY 2020-21 shall not change and are directed to remain the same as for the prior FY 2019-20 community redevelopment assessments.

(D) The form of invoice or bill to be used for billing the FY 2019-20 assessments shall also provide notice of the time, date, and place for the next annual public hearing, which shall include information provided by Ordinance No. 1498 and the Uniform Assessment Collection Act, including notice of the maximum rate of assessments. Accordingly, on January 23, 2020 at 9 a.m., the City Council will hold a public hearing in the City Council Chamber, at 1707 Panama City Beach Parkway, Panama City Beach, Florida, 32413, for the purpose of again receiving comments on the proposed community redevelopment assessments for FY 2020-21 (the City's next budget year).

(E) Pursuant to Ordinance No. 1498, and otherwise consistent with the use by general law of a cognizable independent index reference, the maximum annual increase in community redevelopment assessment rates from year to year after FY 2020-21 shall not exceed the average annual growth rate in Florida personal income over the previous five years.<sup>1</sup> Provided, however, implementation of any annual increases established, authorized, and noticed pursuant to this Resolution as the maximum rate of assessment shall be noticed each year by publication in conformance with Section 2.04 of Ordinance No. 1498.

(F) The form and content of the annual bill and notice in substantially the form attached as Appendix A hereto, is approved and authorized, with such insubstantial changes necessary, among other things, to print, mail and deliver to the postal service.

**SECTION 3. DIRECTION.**

(A) The Mayor, City Manager or such person's functional administrative equivalent or designee, City Attorney and other necessary City or redevelopment agency officials and employees along with the Assessment Professionals are directed and authorized to undertake the actions contemplated by this Resolution.

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<sup>1</sup> This is a cognizable independent indexing reference used in Florida Statutes by the Legislature; and, is regularly maintained by the Bureau of Economic Analysis of the United States Department of Commerce.

*Front Beach Road  
Community Redevelopment Area  
Implementation Direction*

(B) As implementation proceed, the City Manager and City staff, are directed and authorized to prepare and present to the City Council necessary budget amendments to accomplish the development, collection and use of such revenues. If necessary or reasonable, such costs may be amortized over a period of years.

**SECTION 4. EFFECTIVE DATE.** This Resolution shall take effect immediately upon its adoption.

**ADOPTED THIS** 26th day of September 2019.

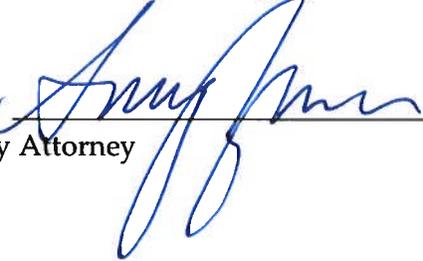
**CITY OF PANAMA CITY BEACH, FLORIDA**

By:   
Mike Thomas, Mayor

ATTEST:

  
City Clerk

APPROVED AS TO FORM:

By:   
City Attorney

**APPENDIX A**

**FORM OF THE ANNUAL BILL AND  
MAILED NOTICE NECESSARY TO USE THE UNIFORM METHOD OF COLLECTION**



110 South Arnold Road  
 Panama City Beach, FL 32413  
 Phone: 850-233-5100 - Fax: 850-233-5116  
 E-mail: [fbr-cra@pcbgov.com](mailto:fbr-cra@pcbgov.com)  
 Sequence No. <04>

ACCOUNT NUMBER: <01>  
 SERVICE ADDRESS: <02> <03>  
 PARCEL NUMBER: <05>  
 TOTAL ASSESSMENT AMOUNT: \$<06>  
 TOTAL AMOUNT DUE: \$<07>  
 DUE UPON RECEIPT AND DELINQUENT ON 12/01/2019

**FY 2019-20**

**COMMUNITY REDEVELOPMENT ASSESSMENT**

THIS IS THE ONLY BILLING STATEMENT YOU WILL RECEIVE. THE FEE FOR EACH DISHONORED CHECK IS SET FORTH IN FLORIDA STATUTE 68.065(2) WHICH IS \$25, IF THE FACE VALUE DOES NOT EXCEED \$50; \$30 IF THE FACE VALUE EXCEEDS \$50, BUT DOES NOT EXCEED \$300; \$40 IF THE FACE VALUE EXCEEDS \$300; OR 5 PERCENT OF THE FACE VALUE OF THE PAYMENT INSTRUMENT, WHICHEVER IS GREATER. THIS COMMUNITY REDEVELOPMENT ASSESSMENT CONSTITUTES A LIEN AGAINST SUCH PROPERTY EQUAL IN RANK AND DIGNITY WITH THE LIENS OF ALL STATE, COUNTY, DISTRICT OR MUNICIPAL TAXES AND SPECIAL ASSESSMENTS. EXCEPT AS OTHERWISE PROVIDED BY LAW, UNTIL PAID, SUCH LIEN SHALL BE SUPERIOR IN DIGNITY TO ALL OTHER PRIOR LIENS, MORTGAGES, TITLES AND CLAIMS.

**COMMUNITY REDEVELOPMENT ASSESSMENT DETAIL**

This special assessment is only for a relatively small portion of expenditures associated with properties within the Front Beach Road Community Redevelopment Area (a map or geographic depiction can be found on-line at [fbr-cra@pcbgov.com](http://fbr-cra@pcbgov.com). Your assessment rates have been apportioned by combining two (2) categories of charges for this annual community redevelopment assessment:

**Category A:** Budgeted costs of a portion of administrative and ministerial activities (\$425,692) shared equally among all parcels at a rate of \$33.89 per tax parcel.  
**Category B:** Budgeted costs of a portion of continued maintenance, upkeep and capital equipment (\$277,020) 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 \$168,887) at a rate of \$0.008 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 \$81,520) at a rate of \$0.03 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, \$26,613) at a rate of \$0.05 per \$1,000 of land value.
- (4)

The variable dollar amount attributed to each affected tax parcel and other information concerning this proposed assessment upon properties within the Front Beach Road Community Redevelopment Area is available online at <http://quicksearch.ennead-data.com/pcbfbrcra/>.

Assessment Component	Basis	x	Rate	=	2019-20 Assessment
Category A (Per Tax Parcel)	1 Tax Parcel		\$ 33.89/Tax Parcel		\$<08>
Category B (Weighted Combination of:)					
(1) AC/Heated Sq. Ft.	AC/Heated Sq. Ft. (<1,234,567,890>)		\$ 0.008/Sq. Ft.		\$<11>
(2) Improvement Value	Improvement Value (\$<1,234,567,890>)		\$ 0.03/\$1,000		\$<12>
(3) Land Value	Land Value (\$<1,234,56,790>)		\$ 0.05/\$1,000		\$<13>
Annual Administration Charge (Per Invoice)	1 Invoice		\$ 5.00/Invoice		\$<08>

**YOUR PARCEL'S TOTAL FY 2019-20 COMMUNITY REDEVELOPMENT ASSESSMENT** \$<06>|

**TOTAL AMOUNT NOW DUE** \$<07>

**WANT TO LEARN MORE:** The City will update information concerning this Community Redevelopment Assessment regularly at [www.pcbgov.com](http://www.pcbgov.com). Please direct any questions or concerns to [fbr-cra@pcbgov.com](mailto:fbr-cra@pcbgov.com).

PLEASE BRING ENTIRE BILL IF PAYING IN PERSON. PLEASE DETACH AND RETURN BOTTOM PORTION IN REMITTANCE ENVELOPE PROVIDED IF PAYING BY MAIL. PLEASE WRITE YOUR ACCOUNT NUMBER ON YOUR CHECK. THANK YOU. SEE REVERSE FOR IMPORTANT INFORMATION.

**FY 2019-20 COMMUNITY REDEVELOPMENT ASSESSMENT**

PLEASE MAKE CHECKS PAYABLE TO CITY OF PANAMA CITY BEACH



110 North Second Street  
 Panama City Beach, FL 32413

PARCEL #	<05>
SERVICE ADDRESS:	<02> <03>
BILLING DATE	<21>
DUE ON RECEIPT	DELINQUENT AND PAST DUE ON DECEMBER 1, 2019
TOTAL ASSESSMENT	\$<06>
TOTAL AMOUNT NOW DUE	\$<07>

<14>  
 <15>  
 <16>  
 <17>, <18> <19>  
 <20>

Check #: \_\_\_\_\_ Amount: \_\_\_\_\_

**CITY OF PANAMA CITY BEACH**  
 110 SOUTH ARNOLD ROAD,  
 PANAMA CITY BEACH, FL 32413  
 [BAR CODE]

**CITY OF PANAMA CITY BEACH**  
**FISCAL YEAR 2020-21 NOTICE OF ANNUAL HEARING AND ADDITIONAL INFORMATION**  
**\*\*\* Important/Please Review \*\*\***

**Thank you** for reading this information on the flipside of your direct bill for your FY 2019-20 community redevelopment assessment. The amount of the bill for the current fiscal year on the flipside of this Notice is now due.

**Going forward**, the City Council also expects to continue the community redevelopment assessment next year for the FY 2020-21 budget year. By this Notice the City's rate structure used this year for your tax parcel for the community redevelopment assessment will remain the same; so, the assessment rates to be levied upon your tax parcel next year from that shown in the Assessment Detail on the reverse side of this Notice, will not change. However, because the City will use the uniform method of collection, you will experience a slight increase due to service charges by the local tax collector and property appraiser and allowance for statutory discounts associated with the tax bill collection method (sometimes called the uniform method of collection). You may also experience increases or decreases from year to year if there are changes in the heated square footage or value of your parcel.

This Notice is provided in accord with the City's intended use of the uniform method of collection next year and the City's community redevelopment assessment ordinance. To limit uncertainty of any increases and to provide transparency in advance, the City Council has pursuant to ordinance and resolution set the maximum rate of assessment beyond FY 2020-21 based on the rates noticed herein and limited the maximum amount of increases in these rates to annually not to exceed the average annual growth rate in Florida personal income over the previous 5 years. Further Notice of any such indexed increases proposed will be published by the City each year at least 20 days in advance of the noticed annual public hearing concerning these community redevelopment assessments.

The City will also update and provide the proposed community redevelopment assessment roll for FY 2020-21 and make it available at the City Clerk's office at City Hall and at [www.pcbgov.com](http://www.pcbgov.com) in January 2020.

**On January 23, 2020 at 9 AM, the City Council will hold a public hearing in the City Hall Council Chambers, at 110 South Arnold Road, Panama City Beach, Florida, for the purpose of again receiving comments on proposed community redevelopment assessments for FY 2020-21 (our next budget year).** You are invited to attend and/or file written objections with the City Clerk and address them to the City Council prior to that date. If you decide to appeal any decision made by the City Council with respect to any matter considered at 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.

The City's community redevelopment assessment is explained in detail on the flipside of this Notice. The City is billing you directly for the community redevelopment assessment for this fiscal year (FY 2019-20) which is now due and payable. If you do not pay this first year's assessment in full, the City has no intent to spend limited resources on collections, but rather will use its ability to supplant and collect an amount equivalent to what is unpaid along with next year's community redevelopment assessment which will be collected on the same bill as your property taxes. Waiting to pay this year's community redevelopment assessment (shown on the flipside of this Notice) makes it more difficult for the City's budgetary, financial and cash flow operations, and will likely unnecessarily increase the amount you pay at a later date (by an additional 4% to 8%). Please consider avoiding these additional charges and costs, and promptly pay the amount due on the flipside of this Notice TODAY. Thank you so much for your support of this activity associated with all properties in the Front Beach Road Community Redevelopment Area of our City.

Payment for *next year's* community redevelopment assessment is anticipated to be due and collected on the same bill as taxes to be mailed around November 1, 2020 (sometimes called the uniform method of collection). General law requires us to always remind you that: Until paid, the community redevelopment assessment will constitute a lien 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 a non-ad valorem assessment will cause a tax certificate to be issued against the property which may result in loss of title. Government property is not subject to the collections using the uniform method of collection for the community redevelopment assessment.

**Thank you for reviewing this information.**