

RESOLUTION NO. 20-28

A DIRECTORY RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PANAMA CITY BEACH, FLORIDA, ASSOCIATED WITH THE PROCESS NECESSARY FOR THE CITY TO COLLECT AND REIMPOSE SPECIAL NON-AD VALOREM ASSESSMENTS ANNUALLY; ESTABLISHING AND PROVIDING FOR UNIFORM ADVANCE NOTICE OF A MAXIMUM RATE OF ASSESSMENT BY TAKING AND DIRECTING ACTIONS CONSISTENT WITH CITY CODE PROVISIONS, ORDINANCES 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, City Code Chapter 28, as amended, City Ordinance No. 947 as amended, City Ordinance No. 1444, as amended, and City Ordinance No. 1499, and other applicable provisions of law (collectively, the "Act").

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

(A) To advance financial stewardship, fairness and to continue to avoid the use or reliance upon ad valorem property taxation, now or in the future, the City annually funds a portion of stormwater, fire protection, and community redevelopment capital, equipment, services and programs by proportionately assessing benefitted properties through use of non-ad valorem assessments in accord with state law and the state constitution. In each instance, only a part of the annual budgets for these programs is funded by such non-ad valorem assessments.

(B) To maintain both fairness and efficiency when using diverse funding sources, and to recognize longer term impacts of inflation, cost increases, time value of money and other economic circumstances of the State economy and impacts on all City constituents as well as affected property owners, it is equitable and reasoned to use a cognizable independent indexing feature or reference to fairly maintain a balance between general fund and non-ad valorem assessment funding over time.

SECTION 3. DIRECTION.

(A) To provide reasonable certainty in budgeting, and transparency in advance, the City Council confirms and directs that, exclusive of charges to defray annual administrative and imposition activities charged by law, reimbursement of necessary administrative costs incurred by the tax collector and property appraiser, and provision or adjustment for statutory discounts, the rates of non-ad valorem assessment for fire protection, stormwater and community redevelopment to be employed by the

City for FY 2020-21 will not change and are directed to remain the same as for the prior FY 2019-20.

(B) Pursuant to City ordinance and code processes, and otherwise consistent with the use by general law of a cognizable independent index reference, the maximum annual increase in non-ad valorem assessment rates from year to year after FY 2020-21 shall increase annually but not exceed the average annual growth rate in Florida personal income over the previous five years.¹ 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 applicable ordinance and code provisions. In the event any assessment is proposed to annually exceed the maximum change in assessment rates as set forth herein from year to year, then the City shall by applicable ordinance and code provisions additionally inform in advance all affected property owners by individually mailed notice.


(C) The Mayor, City Manager or such person's functional administrative equivalent or designee, City Attorney and other necessary City officials, employees or agents are directed and authorized to timely undertake the actions contemplated by this Resolution.

(D) As implementation proceeds, the City Manager and City staff are directed and authorized to prepare and present to the City Council necessary budget amendments to accomplish the advance notice, development, collection and use of such revenues.

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

ADOPTED THIS 14th day of November 2019.

CITY OF PANAMA CITY BEACH, FLORIDA

By: 
Mike Thomas, Mayor

ATTEST:


City Clerk

¹ 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.

APPROVED AS TO FORM:

By: _____
City Attorney