

3/2/2017 5:32 p.m. P.H.

ORDINANCE 2017- 10

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF ESCAMBIA COUNTY, FLORIDA CREATING CHAPTER 70, ARTICLE VIII, DIVISION 3, SECTIONS 70-824 THROUGH 70-831 CREATING THE INNERARITY ISLAND DEVELOPMENT CORPORATION SEWAGE SYSTEM IMPROVEMENTS MUNICIPAL SERVICE BENEFIT UNIT FOR THE PURPOSE OF PROVIDING SEWAGE SYSTEM IMPROVEMENTS WITHIN THE DISTRICT; DEFINING THE BOUNDARIES OF SAID DISTRICT; PROVIDING FOR THE GOVERNANCE OF SAID DISTRICT BY THE BOARD OF COUNTY COMMISSIONERS; PROVIDING FOR LEGISLATIVE FINDINGS; AUTHORIZING THE LEVY OF A NON-AD VALOREM SPECIAL ASSESSMENT TO DEFRAY THE COSTS OF SEWAGE SYSTEM IMPROVEMENTS WITHIN THE DISTRICT BASED ON A FAIR AND REASONABLE APPORTIONMENT OF THE COST TO SPECIALLY BENEFITTED PROPERTIES; PROVIDING FOR THE USE OF THE UNIFORM METHOD OF COLLECTION PRESCRIBED BY §197.3632, FLORIDA STATUTES; IDENTIFYING THE DUTIES OF THE ESCAMBIA COUNTY CLERK OF THE CIRCUIT COURT, TAX COLLECTOR, AND PROPERTY APPRAISER; PROVIDING FOR AN APPEAL PROCESS; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE CODE OF ORDINANCES OF ESCAMBIA COUNTY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Escambia County, Florida has the authority to establish a Municipal Service Benefit Unit ("MSBU") pursuant to Chapter 125, Florida Statutes; and

WHEREAS, by Resolution **R2016-155**, the Board of County Commissioners reaffirmed its intent to use the uniform method of collection of non-ad valorem special assessments levied for such services; and

WHEREAS, the Board of County Commissioners has adopted administrative procedures for the establishment of such a MSBU; and

WHEREAS, due to public safety concerns, the Board of County Commissioners waived the Application and Petition requirements specified in the *Escambia County Municipal Services Benefits Units Guidelines and Procedures*; and

WHEREAS, the proposed MSBU has otherwise met the criteria established by the Board of County Commissioners for a MSBU; and

WHEREAS, following completion of said improvements funded by the proposed MSBU, the lot owners shall assume responsibility for the improvements in this district.

Date: 3-3-2017
Verified By: K. McCloud

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF ESCAMBIA COUNTY:

Section 1: The foregoing recitals are true and correct and incorporated herein by reference.

Section 2. Part I, Chapter 70, Article VIII, Division 3, Sections 70-824 through 70-831 of the Escambia County Code of Ordinances are hereby created to read as follows:

Division 3. –INNERARITY ISLAND DEVELOPMENT CORPORATION

Sec. 70-824. AUTHORITY; PURPOSE; SCOPE. This Ordinance is enacted under the authority of Article VIII, Section 1 (f) of the Constitution of the State of Florida and Chapter 125, Florida Statutes, for the purpose of providing a sewage system improvement district in certain unincorporated areas in Escambia County, Florida as described herein, not lying within the corporate boundaries of any municipality.

Sec. 70-825. SHORT TITLE. This Ordinance shall be known and referred to as the “Innerarity Island Development Corporation Sewage System Improvement Municipal Service Benefit Unit Ordinance.”

Sec. 70-826. DEFINITIONS. When used in this Ordinance, the following terms shall be defined to mean:

(A) *Annual Installment* shall mean one tenth (1/10) of the total Costs of the improvements, a four percent (4%) interest charge on the remaining costs and accrued interest compounded annually, plus any statutory administrative fees payable to the Escambia County Tax Collector and the Escambia County Property Appraiser.

(B) *Board* shall mean the Board of County Commissioners of Escambia County, Florida.

(C) *Costs* shall mean the total cost of engineering and construction associated with the sewage system improvements contained in the District. The costs for improvements may include, but are not limited to, the costs of design, permitting, surveys, engineering services, construction, labor, materials, plans and specifications, as well as administrative fees and the Escambia County Tax Collector’s collection fee.

(D) *County or Escambia County* shall mean all those geographical territories of Escambia County, a political subdivision of the State of Florida, which territories are not now within the corporate limits of any municipality.

(E) *District* shall mean that geographical area of the *Innerarity Island Development Corporation Sewage System Improvement MSBU* as described in **Exhibit A**, attached hereto and incorporated by reference herein.

(F) *Fiscal Year* shall mean the period of time between October 1st and September 30th.

(G) *Improvements* shall mean all sewage system improvements presently located or to be located within or added to the District.

(H) *Lot* shall mean a developed or vacant parcel identified with a unique property identification number by the Escambia County Property Appraiser.

(I) *Person* shall mean individuals, children, firms, associations, ventures, partnerships, estates, trusts, business trusts, syndicates, fiduciaries, corporations, and all other groups and legal entities or combinations thereof.

Sec. 70-827. DISTRICT CREATED. There is hereby created in Escambia County, Florida the *Innerarity Island Development Corporation Sewage System Improvement Municipal Service Benefit Unit* for the purpose of providing sewage system improvements within the District. The aforementioned District shall include all Lots which benefit from the improvements, including those Lots listed in **Exhibit A**, excluding any holding ponds, wetland/drainage easements, designated wetlands, or buffer zones.

Sec. 70-828. GOVERNANCE OF THE DISTRICT. The District shall be governed by the Board. The Board shall have the following powers and duties:

(A) To authorize and provide for the collection of non-ad valorem special assessments to defray the Costs associated with the sewage system improvements within the District.

(B) To provide for or contract for the improvements within the District.

(C) To buy, lease, or rent any and all real or personal property necessary to implement this Ordinance.

(D) To fairly and reasonably apportion the Costs of the improvements among all specially benefited Lots.

(E) To prepare and adopt an annual budget for the District.

(F) To make legislative findings related to the special benefits provided to Lots located in the District.

(G) To otherwise act or satisfy its duties and responsibilities under this Ordinance.

(H) To adopt by resolution, rules and regulations regarding fiscal management of the District.

Sec. 70-829. LEGISLATIVE FINDINGS.

(A) Due to public safety concerns, the Board waived the Application and Petition requirements specified in the *Escambia County Municipal Services Benefits Units Guidelines and Procedures*. The proposed Innerarity Island Development Corporation Sewage System Improvement MSBU has otherwise met the criteria established by the Board in the *Escambia County Municipal Services Benefits Units Guidelines and Procedures*.

(B) Lots in the District are specially benefited since sewage system improvements increase the market value of an individual Lot and increase the ability of Lot owners to develop their land.

(C) The non-ad valorem special assessments levied will represent a fair and reasonable apportionment of the Costs of the special benefit received by each Lot and do not represent the cost of general governmental services provided to residents in the unincorporated areas of Escambia County.

(D) Through its creation of the District, the Board has not accepted ownership of any roads, streets, easements, or lots located within the District other than those expressly accepted or acquired through vote of the Board, and the Board shall not maintain such properties during or subsequent to the completion of any improvements in the District.

Sec. 70-830. NON-AD VALOREM SPECIAL ASSESSMENT COLLECTION.

(A) The Board shall authorize the levy of a non-ad valorem special assessment for sewage system improvements on Lots located within the District the first year following completion of the improvements. This non-ad valorem special assessment for sewage system improvements shall be levied following the preparation and adoption of a budget by the Board as provided by law each Fiscal Year.

(B) The Board may, by proper resolution, establish rules and regulations related to the fiscal management of the District.

(C) All special non-ad valorem special assessments shall be levied and collected by the uniform method of collection as adopted by the Board pursuant to §197.3632, Florida Statutes. All non-ad valorem special assessments shall become a lien upon the land so assessed, prior in dignity to all other liens and assessments against said lands, save and except county taxes, and those liens and encumbrances of record prior to and on the effective date of this Ordinance, until said non-ad valorem special assessments are paid.

(C) The Tax Collector of Escambia County shall be entitled to receive a commission for the collection of non-ad valorem special assessments as provided in §197.3632 (2), Florida Statutes.

(D) The amount of non-ad valorem special assessment to be assessed and levied against each Lot within the District shall be determined by resolution of the Board based on the special benefit received by each Lot within the District. The non-ad valorem special assessment for sewage system improvements shall be fairly and reasonably apportioned among the benefited Lots at the time of completion of the improvements.

(E) Said non-ad valorem special assessment may be paid in one lump sum payment or may be amortized over a ten (10) year period at four percent (4%) interest compounded annually, plus any applicable statutory administrative fees payable to the Escambia County Tax Collector and the Escambia County Property Appraiser. No discount shall be applied to early payment of the total outstanding non-ad valorem special assessment due. Lot owners may prepay any outstanding non-ad valorem special assessment in whole or in part without penalty. Any partial prepayment received shall be applied to the outstanding non-ad valorem special assessment balance and shall not postpone the date of any subsequent payment due or waive any future applicable interest or statutory administrative fees payable to the Escambia County Tax Collector or the Escambia County Property Appraiser.

(F) A certified copy of this Ordinance shall be recorded in the public records of Escambia County after filing with the Secretary of State.

Sec. 70-831. APPEAL PROCESS.

(A) Any Lot owner may contest the amount of non-ad valorem special assessment levied upon Lots located in the District or any of the annual installments paid on the outstanding non-ad valorem special assessment by notifying the County Administrator or designee in writing that the owner's Lot has been erroneously assessed within thirty (30) days of receiving the non-ad valorem special assessment or any of the notices for payment of the annual installment.

(B) The County Administrator or designee shall review the request and determine within a reasonable time based on the circumstances whether an error of the owner's Lot exists based on the information provided by the Lot owner, the information provided by the records of the Escambia County Property Appraiser's Office, and any other records or information made available to the Board. The County Administrator or designee shall be authorized to correct facial errors based on these information sources. The County Administrator or designee shall also be authorized to make any necessary adjustment to the amount of the Lot owner's non-ad valorem special assessment due or any of the annual installments as a result of the error, with notice to the Board.

(C) In the event the County Administrator or designee finds the Lot owner has been erroneously assessed, the County Administrator or designee shall correct such errors on the non-ad valorem special assessment roll and shall make any necessary

adjustment to the amount of the owner's non-ad valorem special assessment due or any annual installment owing as a result of the identified error, with notice to the Board.

(D) In the event the County Administrator or designee finds the Lot owner has been correctly assessed, the County Administrator or designee shall notify the Lot owner and advise the Lot owner of his or her right to petition for review of the alleged assessment error by the Board within thirty (30) days. The Petition for Assessment Review shall state the Lot owner's name, a description of the real property, and the facts underlying the Lot owner's petition. The burden shall be on the Lot owner to demonstrate by competent and substantial evidence to the Board that the Lot has been erroneously assessed on the non-ad valorem special assessment roll or that the annual installment has been erroneously calculated.

(E) At the next available meeting, the Board shall either: 1) direct the County Administrator or designee to adjust the non-ad valorem special assessment due or the annual installment; or 2) advise the Lot owner the Board finds no error in the assessment of the owner's Lot and the Lot owner may appeal the Board's decision to the circuit court within thirty (30) days.

(F) The Board may at its discretion create an independent board to review any Petition for Assessment Review filed. In addition, the Board is authorized to establish by resolution and collect at the time a petition is filed an administrative fee for processing of the petition. The Board may also, by resolution, identify circumstances in which a refund of the administrative fee for processing the appeal is available.

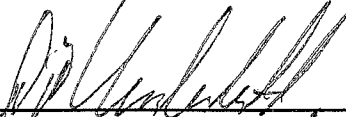
Section 3. SEVERABILITY. If any section, paragraph, sentence or clause of this Ordinance or the application thereof to any person or circumstance is held void, invalid, unlawful or unconstitutional by a court of competent jurisdiction, it is the intent of the Board that such section, invalidity, paragraph, sentence or clause shall be deemed a separate, distinct, independent and severable and shall not otherwise affect application of this Ordinance which can be given effect without the invalid provision or application.

Section 4. INCLUSION IN THE CODE. It is the intent of the Board that the provisions of this Ordinance shall become and be made part of the Escambia County Code and the word "Ordinance" may be changed to section, article, or other appropriate word or phrase and the sections of this Ordinance may be renumbered to accomplish such intention.

Section 5. EFFECTIVE DATE. This Ordinance shall take effect upon receipt of official acknowledgment of the Clerk of the Board of County Commissioners from the Department of State that this Ordinance has been filed with the Department of State.

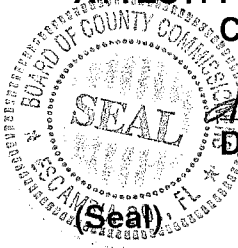
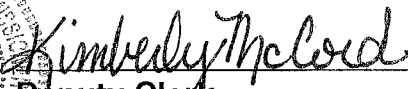
DONE AND ENACTED THIS 2nd DAY OF March, 2017.

BOARD OF COUNTY COMMISSIONERS
ESCAMBIA COUNTY, FLORIDA



D.B. Underhill, Chairman

ATTEST: Pam Childers
Clerk to the Circuit Court

Deputy Clerk

Date Executed


3-2-2017

Enacted: March 2, 2017

Filed with Department of State: March 3, 2017

Effective: March 3, 2017

Approved as to form and legal
sufficiency.

By/Title: 

Date: 2/15/17

EXHIBIT A

PROPERTY NUMBER	PROPERTY NUMBER	PROPERTY NUMBER	PROPERTY NUMBER	PROPERTY NUMBER	PROPERTY NUMBER
15-3S-32-3000-060-004	15-3S-32-2000-316-002	15-3S-32-2003-007-001	15-3S-32-1900-102-007	15-3S-32-1900-094-007	15-3S-32-2000-021-001
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15-3S-32-2002-025-002	15-3S-32-2003-002-003	15-3S-32-1103-000-005	15-3S-32-1900-070-008	15-3S-32-3000-230-001	15-3S-32-3000-030-002
15-3S-32-1900-086-007	15-3S-32-2003-006-001	15-3S-32-1900-103-004	15-3S-32-2004-001-002	15-3S-32-3000-450-008	15-3S-32-2001-006-008
15-3S-32-2001-013-003	15-3S-32-1900-001-001	15-3S-32-1900-104-004	15-3S-32-1900-057-008	15-3S-32-3000-320-008	15-3S-32-2004-001-001
15-3S-32-3000-210-008	15-3S-32-1900-002-001	15-3S-32-1900-105-004	15-3S-32-2001-016-003	15-3S-32-3000-090-003	15-3S-32-2004-002-001
15-3S-32-2000-315-002	15-3S-32-1900-003-001	15-3S-32-1900-106-004	15-3S-32-2002-001-002	15-3S-32-3000-070-008	15-3S-32-3000-050-008
15-3S-32-2002-003-002	15-3S-32-1900-004-001	15-3S-32-1900-107-004	15-3S-32-2002-002-002	15-3S-32-2004-003-001	15-3S-32-3000-100-004
15-3S-32-1900-035-002	15-3S-32-1900-005-001	15-3S-32-1900-108-004	15-3S-32-1102-002-010	15-3S-32-2003-009-003	15-3S-32-3000-040-004
15-3S-32-2002-004-002	15-3S-32-1900-006-001	15-3S-32-1900-000-500	15-3S-32-3000-160-001	15-3S-32-2002-007-002	15-3S-32-2000-312-002
15-3S-32-2000-064-001	15-3S-32-1900-007-001	15-3S-32-1102-001-008	15-3S-32-2003-050-010	15-3S-32-2002-009-002	15-3S-32-2000-072-001
15-3S-32-3000-030-003	15-3S-32-1900-008-001	15-3S-32-2002-029-002	15-3S-32-1900-056-008	15-3S-32-2001-007-005	15-3S-32-1900-041-002
15-3S-32-3000-040-003	15-3S-32-1900-009-001	15-3S-32-1103-003-001	15-3S-32-1103-002-003	15-3S-32-1103-008-004	15-3S-32-3000-140-008
15-3S-32-2003-002-001	15-3S-32-1900-010-001	15-3S-32-1900-097-007	15-3S-32-2001-002-005	15-3S-32-2003-005-009	15-3S-32-2006-008-001
15-3S-32-3000-080-001	15-3S-32-1900-011-002	15-3S-32-1103-007-003	15-3S-32-2006-013-009	15-3S-32-3000-350-001	15-3S-32-2003-005-005
15-3S-32-2003-012-002	15-3S-32-1900-012-002	15-3S-32-1103-006-003	15-3S-32-2003-015-002	15-3S-32-3000-320-001	15-3S-32-2000-019-001
15-3S-32-1102-005-004	15-3S-32-1900-013-002	15-3S-32-3000-380-001	15-3S-32-2003-007-008	15-3S-32-1900-048-005	15-3S-32-2001-016-005
15-3S-32-1900-074-008	15-3S-32-1900-014-002	15-3S-32-2000-060-001	15-3S-32-2000-063-001	15-3S-32-3000-220-001	15-3S-32-2000-068-001
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15-3S-32-2003-001-006	15-3S-32-1900-016-002	15-3S-32-3000-050-002	15-3S-32-1102-002-007	15-3S-32-1103-004-002	15-3S-32-2001-003-002
15-3S-32-3000-460-008	15-3S-32-1900-017-002	15-3S-32-3000-060-002	15-3S-32-2001-002-006	15-3S-32-2002-027-002	15-3S-32-2001-001-003
15-3S-32-3000-070-001	15-3S-32-1900-018-003	15-3S-32-3000-200-001	15-3S-32-2003-101-010	15-3S-32-3000-020-010	15-3S-32-2001-015-008
15-3S-32-2000-311-002	15-3S-32-1900-019-003	15-3S-32-1103-005-004	15-3S-32-2001-014-005	15-3S-32-1900-069-008	15-3S-32-2001-003-003

EXHIBIT A

PROPERTY NUMBER	PROPERTY NUMBER	PROPERTY NUMBER	PROPERTY NUMBER	PROPERTY NUMBER	PROPERTY NUMBER
15-3S-32-2005-001-003	15-3S-32-1900-020-003	15-3S-32-2000-061-001	15-3S-32-2001-012-005	15-3S-32-2000-309-002	15-3S-32-2001-016-004
15-3S-32-2003-080-010	15-3S-32-1900-021-003	15-3S-32-1103-004-004	15-3S-32-3000-020-006	15-3S-32-3000-270-008	15-3S-32-2001-017-004
15-3S-32-2003-100-010	15-3S-32-1900-022-003	15-3S-32-1900-100-007	15-3S-32-2002-026-002	15-3S-32-3000-290-001	15-3S-32-1900-066-008
15-3S-32-1900-079-008	15-3S-32-1900-023-004	15-3S-32-2001-002-002	15-3S-32-2003-005-006	15-3S-32-1102-004-002	15-3S-32-2003-004-006
15-3S-32-1900-080-008	15-3S-32-1900-024-004	15-3S-32-1103-006-001	15-3S-32-1900-092-007	15-3S-32-2001-010-008	15-3S-32-1900-081-008
15-3S-32-3000-140-010	15-3S-32-1900-025-004	15-3S-32-2000-056-001	15-3S-32-1900-096-007	15-3S-32-2001-009-008	15-3S-32-2001-013-004
15-3S-32-1102-002-008	15-3S-32-1900-026-004	15-3S-32-1102-001-002	15-3S-32-3000-080-004	15-3S-32-2001-003-007	15-3S-32-3000-250-008
15-3S-32-1900-039-002	15-3S-32-1900-027-004	15-3S-32-2002-024-002	15-3S-32-3000-100-002	15-3S-32-1900-043-005	15-3S-32-3000-380-008
15-3S-32-2006-007-001	15-3S-32-1900-028-004	15-3S-32-1900-046-005	15-3S-32-3000-010-002	15-3S-32-1900-038-002	15-3S-32-2002-021-002
15-3S-32-2001-014-004	15-3S-32-1900-029-004	15-3S-32-1102-005-002	15-3S-32-3000-090-002	15-3S-32-2000-310-002	15-3S-32-3000-030-004
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15-3S-32-1103-001-002	15-3S-32-1900-034-004	15-3S-32-3000-100-003	15-3S-32-2001-007-003	15-3S-32-2001-001-002	15-3S-32-2000-307-002
15-3S-32-3000-310-008	15-3S-32-2004-002-002	15-3S-32-2005-002-003	15-3S-32-1900-072-008	15-3S-32-2001-009-005	15-3S-32-3000-410-008
15-3S-32-1900-059-008	15-3S-32-1102-001-004	15-3S-32-3000-350-008	15-3S-32-3000-090-004	15-3S-32-3000-100-008	15-3S-32-3000-130-004
15-3S-32-1900-098-007	15-3S-32-2000-303-002	15-3S-32-2000-313-002	15-3S-32-1900-073-008	15-3S-32-3000-110-008	15-3S-32-2001-018-008
15-3S-32-2001-004-003	15-3S-32-1102-001-010	15-3S-32-1103-003-002	15-3S-32-2003-004-003	15-3S-32-3000-120-008	15-3S-32-2000-000-000
15-3S-32-1900-067-008	15-3S-32-1102-002-001	15-3S-32-2001-011-004	15-3S-32-2001-001-008	15-3S-32-3000-270-001	15-3S-32-2004-003-002
15-3S-32-1900-087-007	15-3S-32-3000-020-004	15-3S-32-2003-010-002	15-3S-32-3000-080-003	15-3S-32-2003-008-001	15-3S-32-1102-003-013
15-3S-32-1103-008-003	15-3S-32-1102-001-012	15-3S-32-1103-004-001	15-3S-32-3000-120-004	15-3S-32-1102-002-011	15-3S-32-1102-002-013
15-3S-32-1900-089-007	15-3S-32-1102-002-012	15-3S-32-3000-140-001	15-3S-32-3000-150-008	15-3S-32-3000-220-008	15-3S-32-1900-101-007
	15-3S-32-2001-008-003	15-3S-32-2003-011-006	15-3S-32-2006-001-001	15-3S-32-2000-024-001	15-3S-32-1900-062-008
					15-3S-32-3000-370-001
					15-3S-32-3000-010-003



BOARD OF COUNTY COMMISSIONERS
Escambia County, Florida

AI-11794

Public Hearings 11.


BCC Regular Meeting

Meeting Date: 03/02/2017

Issue: 5:32 p.m. Public Hearing to consider an Ordinance creating the Innerarity Island Development Corporation Sewage System Improvements MSBU

From: Kristin Hual, Assistant County Attorney

Organization: County Attorney's Office

CAO Approval: 

RECOMMENDATION:

5:32 p.m. Public Hearing to consider adopting an Ordinance creating the Innerarity Island Development Corporation Sewage System Improvements Municipal Service Benefit Unit (MSBU).

Recommendation: That the Board take the following action concerning the Innerarity Island Development Corporation Sewage System Improvements Municipal Service Benefit Unit:

A. Adopt an Ordinance creating Volume I, Chapter 70, Article VIII, Division 3, Sections 70-824 through 70-831, of the Escambia County Code of Ordinances, establishing the Innerarity Island Development Corporation Sewage System Improvements Municipal Service Benefit Unit and all related documents; and

B. Make the following findings of fact:

1. Due to public safety concerns, the Board of County Commissioners waived the Application and Petition requirements specified in the Escambia County Municipal Services Benefits Units Guidelines and Procedures. The proposed Municipal Service Benefit Unit has otherwise met the criteria established by the Board of County Commissioners in the Escambia County Municipal Services Benefits Units Guidelines and Procedures for a municipal service benefit unit;

2. Lots in the District are specially benefited since sewage system improvements increase the market value of an individual Lot, and increase the ability of Lot owners to develop their land;

3. The non-ad valorem special assessments levied will represent a fair and reasonable apportionment of the Cost of the special benefit received by each Lot and do not

represent the cost of general governmental service provided to residents in the unincorporated areas of Escambia County; and

4. Through its creation of the District, the Board of County Commissioners has not accepted ownership of any roads, streets, easements, or lots located within the District other than those expressly accepted or acquired through vote of the Board of County Commissioners, and the Board of County Commissioners shall not maintain such properties during or subsequent to installation of any drainage improvements in the District.

BACKGROUND:

The proposed Ordinance will create the Innerarity Island Development Corporation Sewage System Improvements Municipal Service Benefit Unit for the purpose of providing sewage system improvements within the District.

BUDGETARY IMPACT:

The proposed MSBU assessment will defray the cost of sewage system improvements within the District based upon a fair and reasonable apportionment of the cost to all specially benefitted properties. The assessment may be paid in a single lump sum or may be amortized over a ten (10) year period at four percent (4%) interest compounded annually plus any applicable statutory administrative fees payable to the Tax Collector and Property Appraiser.

LEGAL CONSIDERATIONS/SIGN-OFF:

The proposed Ordinance was drafted by Assistant County Attorney, Kristin D. Hual, and advertised in the *Pensacola News Journal* on Saturday, February 18, 2017.

PERSONNEL:

N/A

POLICY/REQUIREMENT FOR BOARD ACTION:

N/A

IMPLEMENTATION/COORDINATION:

N/A

Attachments

Ordinance

ORDINANCE 2017-_____

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF ESCAMBIA COUNTY, FLORIDA CREATING CHAPTER 70, ARTICLE VIII, DIVISION 3, SECTIONS 70-824 THROUGH 70-831 CREATING THE INNERARITY ISLAND DEVELOPMENT CORPORATION SEWAGE SYSTEM IMPROVEMENTS MUNICIPAL SERVICE BENEFIT UNIT FOR THE PURPOSE OF PROVIDING SEWAGE SYSTEM IMPROVEMENTS WITHIN THE DISTRICT; DEFINING THE BOUNDARIES OF SAID DISTRICT; PROVIDING FOR THE GOVERNANCE OF SAID DISTRICT BY THE BOARD OF COUNTY COMMISSIONERS; PROVIDING FOR LEGISLATIVE FINDINGS; AUTHORIZING THE LEVY OF A NON-AD VALOREM SPECIAL ASSESSMENT TO DEFRAY THE COSTS OF SEWAGE SYSTEM IMPROVEMENTS WITHIN THE DISTRICT BASED ON A FAIR AND REASONABLE APPORTIONMENT OF THE COST TO SPECIALLY BENEFITTED PROPERTIES; PROVIDING FOR THE USE OF THE UNIFORM METHOD OF COLLECTION PRESCRIBED BY §197.3632, FLORIDA STATUTES; IDENTIFYING THE DUTIES OF THE ESCAMBIA COUNTY CLERK OF THE CIRCUIT COURT, TAX COLLECTOR, AND PROPERTY APPRAISER; PROVIDING FOR AN APPEAL PROCESS; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE CODE OF ORDINANCES OF ESCAMBIA COUNTY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Escambia County, Florida has the authority to establish a Municipal Service Benefit Unit ("MSBU") pursuant to Chapter 125, Florida Statutes; and

WHEREAS, by Resolution **R2016-155**, the Board of County Commissioners reaffirmed its intent to use the uniform method of collection of non-ad valorem special assessments levied for such services; and

WHEREAS, the Board of County Commissioners has adopted administrative procedures for the establishment of such a MSBU; and

WHEREAS, due to public safety concerns, the Board of County Commissioners waived the Application and Petition requirements specified in the *Escambia County Municipal Services Benefits Units Guidelines and Procedures*; and

WHEREAS, the proposed MSBU has otherwise met the criteria established by the Board of County Commissioners for a MSBU; and

WHEREAS, following completion of said improvements funded by the proposed MSBU, the lot owners shall assume responsibility for the improvements in this district.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF ESCAMBIA COUNTY:

Section 1: The foregoing recitals are true and correct and incorporated herein by reference.

Section 2. Part I, Chapter 70, Article VIII, Division 3, Sections 70-824 through 70-831 of the Escambia County Code of Ordinances are hereby created to read as follows:

Division 3. –INNERARITY ISLAND DEVELOPMENT CORPORATION

Sec. 70-824. AUTHORITY; PURPOSE; SCOPE. This Ordinance is enacted under the authority of Article VIII, Section 1 (f) of the Constitution of the State of Florida and Chapter 125, Florida Statutes, for the purpose of providing a sewage system improvement district in certain unincorporated areas in Escambia County, Florida as described herein, not lying within the corporate boundaries of any municipality.

Sec. 70-825. SHORT TITLE. This Ordinance shall be known and referred to as the "Innerarity Island Development Corporation Sewage System Improvement Municipal Service Benefit Unit Ordinance."

Sec. 70-826. DEFINITIONS. When used in this Ordinance, the following terms shall be defined to mean:

(A) *Annual Installment* shall mean one tenth (1/10) of the total Costs of the improvements, a four percent (4%) interest charge on the remaining costs and accrued interest compounded annually, plus any statutory administrative fees payable to the Escambia County Tax Collector and the Escambia County Property Appraiser.

(B) *Board* shall mean the Board of County Commissioners of Escambia County, Florida.

(C) *Costs* shall mean the total cost of engineering and construction associated with the sewage system improvements contained in the District. The costs for improvements may include, but are not limited to, the costs of design, permitting, surveys, engineering services, construction, labor, materials, plans and specifications, as well as administrative fees and the Escambia County Tax Collector's collection fee.

(D) *County or Escambia County* shall mean all those geographical territories of Escambia County, a political subdivision of the State of Florida, which territories are not now within the corporate limits of any municipality.

(E) *District* shall mean that geographical area of the *Innerarity Island Development Corporation Sewage System Improvement MSBU* as described in **Exhibit A**, attached hereto and incorporated by reference herein.

(F) *Fiscal Year* shall mean the period of time between October 1st and September 30th.

(G) *Improvements* shall mean all sewage system improvements presently located or to be located within or added to the District.

(H) *Lot* shall mean a developed or vacant parcel identified with a unique property identification number by the Escambia County Property Appraiser.

(I) *Person* shall mean individuals, children, firms, associations, ventures, partnerships, estates, trusts, business trusts, syndicates, fiduciaries, corporations, and all other groups and legal entities or combinations thereof.

Sec. 70-827. DISTRICT CREATED. There is hereby created in Escambia County, Florida the *Innerarity Island Development Corporation Sewage System Improvement Municipal Service Benefit Unit* for the purpose of providing sewage system improvements within the District. The aforementioned District shall include all Lots which benefit from the improvements, including those Lots listed in **Exhibit A**, excluding any holding ponds, wetland/drainage easements, designated wetlands, or buffer zones.

Sec. 70-828. GOVERNANCE OF THE DISTRICT. The District shall be governed by the Board. The Board shall have the following powers and duties:

(A) To authorize and provide for the collection of non-ad valorem special assessments to defray the Costs associated with the sewage system improvements within the District.

(B) To provide for or contract for the improvements within the District.

(C) To buy, lease, or rent any and all real or personal property necessary to implement this Ordinance.

(D) To fairly and reasonably apportion the Costs of the improvements among all specially benefited Lots.

(E) To prepare and adopt an annual budget for the District.

(F) To make legislative findings related to the special benefits provided to Lots located in the District.

(G) To otherwise act or satisfy its duties and responsibilities under this Ordinance.

(H) To adopt by resolution, rules and regulations regarding fiscal management of the District.

Sec. 70-829. LEGISLATIVE FINDINGS.

(A) Due to public safety concerns, the Board waived the Application and Petition requirements specified in the *Escambia County Municipal Services Benefits Units Guidelines and Procedures*. The proposed Innerarity Island Development Corporation Sewage System Improvement MSBU has otherwise met the criteria established by the Board in the *Escambia County Municipal Services Benefits Units Guidelines and Procedures*.

(B) Lots in the District are specially benefited since sewage system improvements increase the market value of an individual Lot and increase the ability of Lot owners to develop their land.

(C) The non-ad valorem special assessments levied will represent a fair and reasonable apportionment of the Costs of the special benefit received by each Lot and do not represent the cost of general governmental services provided to residents in the unincorporated areas of Escambia County.

(D) Through its creation of the District, the Board has not accepted ownership of any roads, streets, easements, or lots located within the District other than those expressly accepted or acquired through vote of the Board, and the Board shall not maintain such properties during or subsequent to the completion of any improvements in the District.

Sec. 70-830. NON-AD VALOREM SPECIAL ASSESSMENT COLLECTION.

(A) The Board shall authorize the levy of a non-ad valorem special assessment for sewage system improvements on Lots located within the District the first year following completion of the improvements. This non-ad valorem special assessment for sewage system improvements shall be levied following the preparation and adoption of a budget by the Board as provided by law each Fiscal Year.

(B) The Board may, by proper resolution, establish rules and regulations related to the fiscal management of the District.

(C) All special non-ad valorem special assessments shall be levied and collected by the uniform method of collection as adopted by the Board pursuant to §197.3632, Florida Statutes. All non-ad valorem special assessments shall become a lien upon the land so assessed, prior in dignity to all other liens and assessments against said lands, save and except county taxes, and those liens and encumbrances of record prior to and on the effective date of this Ordinance, until said non-ad valorem special assessments are paid.

(C) The Tax Collector of Escambia County shall be entitled to receive a commission for the collection of non-ad valorem special assessments as provided in §197.3632 (2), Florida Statutes.

(D) The amount of non-ad valorem special assessment to be assessed and levied against each Lot within the District shall be determined by resolution of the Board based on the special benefit received by each Lot within the District. The non-ad valorem special assessment for sewage system improvements shall be fairly and reasonably apportioned among the benefited Lots at the time of completion of the improvements.

(E) Said non-ad valorem special assessment may be paid in one lump sum payment or may be amortized over a ten (10) year period at four percent (4%) interest compounded annually, plus any applicable statutory administrative fees payable to the Escambia County Tax Collector and the Escambia County Property Appraiser. No discount shall be applied to early payment of the total outstanding non-ad valorem special assessment due. Lot owners may prepay any outstanding non-ad valorem special assessment in whole or in part without penalty. Any partial prepayment received shall be applied to the outstanding non-ad valorem special assessment balance and shall not postpone the date of any subsequent payment due or waive any future applicable interest or statutory administrative fees payable to the Escambia County Tax Collector or the Escambia County Property Appraiser.

(F) A certified copy of this Ordinance shall be recorded in the public records of Escambia County after filing with the Secretary of State.

Sec. 70-831. APPEAL PROCESS.

(A) Any Lot owner may contest the amount of non-ad valorem special assessment levied upon Lots located in the District or any of the annual installments paid on the outstanding non-ad valorem special assessment by notifying the County Administrator or designee in writing that the owner's Lot has been erroneously assessed within thirty (30) days of receiving the non-ad valorem special assessment or any of the notices for payment of the annual installment.

(B) The County Administrator or designee shall review the request and determine within a reasonable time based on the circumstances whether an error of the owner's Lot exists based on the information provided by the Lot owner, the information provided by the records of the Escambia County Property Appraiser's Office, and any other records or information made available to the Board. The County Administrator or designee shall be authorized to correct facial errors based on these information sources. The County Administrator or designee shall also be authorized to make any necessary adjustment to the amount of the Lot owner's non-ad valorem special assessment due or any of the annual installments as a result of the error, with notice to the Board.

(C) In the event the County Administrator or designee finds the Lot owner has been erroneously assessed, the County Administrator or designee shall correct such errors on the non-ad valorem special assessment roll and shall make any necessary

adjustment to the amount of the owner's non-ad valorem special assessment due or any annual installment owing as a result of the identified error, with notice to the Board.

(D) In the event the County Administrator or designee finds the Lot owner has been correctly assessed, the County Administrator or designee shall notify the Lot owner and advise the Lot owner of his or her right to petition for review of the alleged assessment error by the Board within thirty (30) days. The Petition for Assessment Review shall state the Lot owner's name, a description of the real property, and the facts underlying the Lot owner's petition. The burden shall be on the Lot owner to demonstrate by competent and substantial evidence to the Board that the Lot has been erroneously assessed on the non-ad valorem special assessment roll or that the annual installment has been erroneously calculated.

(E) At the next available meeting, the Board shall either: 1) direct the County Administrator or designee to adjust the non-ad valorem special assessment due or the annual installment; or 2) advise the Lot owner the Board finds no error in the assessment of the owner's Lot and the Lot owner may appeal the Board's decision to the circuit court within thirty (30) days.

(F) The Board may at its discretion create an independent board to review any Petition for Assessment Review filed. In addition, the Board is authorized to establish by resolution and collect at the time a petition is filed an administrative fee for processing of the petition. The Board may also, by resolution, identify circumstances in which a refund of the administrative fee for processing the appeal is available.

Section 3. SEVERABILITY. If any section, paragraph, sentence or clause of this Ordinance or the application thereof to any person or circumstance is held void, invalid, unlawful or unconstitutional by a court of competent jurisdiction, it is the intent of the Board that such section, invalidity, paragraph, sentence or clause shall be deemed a separate, distinct, independent and severable and shall not otherwise affect application of this Ordinance which can be given effect without the invalid provision or application.

Section 4. INCLUSION IN THE CODE. It is the intent of the Board that the provisions of this Ordinance shall become and be made part of the Escambia County Code and the word "Ordinance" may be changed to section, article, or other appropriate word or phrase and the sections of this Ordinance may be renumbered to accomplish such intention.

Section 5. EFFECTIVE DATE. This Ordinance shall take effect upon receipt of official acknowledgment of the Clerk of the Board of County Commissioners from the Department of State that this Ordinance has been filed with the Department of State.

DONE AND ENACTED THIS ____ DAY OF _____, 2017.

BOARD OF COUNTY COMMISSIONERS
ESCAMBIA COUNTY, FLORIDA

ATTEST: Pam Childers
Clerk to the Circuit Court

D.B. Underhill, Chairman

Deputy Clerk

(Seal)

Enacted:
Filed with Department of State:
Effective:

Approved as to form and legal
sufficiency.

By/Title: J. Duval ACH

Date: 2/15/17

EXHIBIT A

PROPERTY NUMBER	PROPERTY NUMBER	PROPERTY NUMBER	PROPERTY NUMBER	PROPERTY NUMBER	PROPERTY NUMBER
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15-3S-32-2003-120-010	15-3S-32-1900-077-008	15-3S-32-2003-007-002	15-3S-32-2006-009-009	15-3S-32-2003-008-003	15-3S-32-3000-150-001
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					15-3S-32-3000-010-003

ORDINANCE 2017-_____

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF ESCAMBIA COUNTY, FLORIDA CREATING CHAPTER 70, ARTICLE VIII, DIVISION 3, SECTIONS 70-824 THROUGH 70-831 CREATING THE INNERARITY ISLAND DEVELOPMENT CORPORATION SEWAGE SYSTEM IMPROVEMENTS MUNICIPAL SERVICE BENEFIT UNIT FOR THE PURPOSE OF PROVIDING SEWAGE SYSTEM IMPROVEMENTS WITHIN THE DISTRICT; DEFINING THE BOUNDARIES OF SAID DISTRICT; PROVIDING FOR THE GOVERNANCE OF SAID DISTRICT BY THE BOARD OF COUNTY COMMISSIONERS; PROVIDING FOR LEGISLATIVE FINDINGS; AUTHORIZING THE LEVY OF A NON-AD VALOREM SPECIAL ASSESSMENT TO DEFRAY THE COSTS OF SEWAGE SYSTEM IMPROVEMENTS WITHIN THE DISTRICT BASED ON A FAIR AND REASONABLE APPORTIONMENT OF THE COST TO SPECIALLY BENEFITTED PROPERTIES; PROVIDING FOR THE USE OF THE UNIFORM METHOD OF COLLECTION PRESCRIBED BY §197.3632, FLORIDA STATUTES; IDENTIFYING THE DUTIES OF THE ESCAMBIA COUNTY CLERK OF THE CIRCUIT COURT, TAX COLLECTOR, AND PROPERTY APPRAISER; PROVIDING FOR AN APPEAL PROCESS; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE CODE OF ORDINANCES OF ESCAMBIA COUNTY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Escambia County, Florida has the authority to establish a Municipal Service Benefit Unit ("MSBU") pursuant to Chapter 125, Florida Statutes; and

WHEREAS, by Resolution R2016-155, the Board of County Commissioners reaffirmed its intent to use the uniform method of collection of non-ad valorem special assessments levied for such services; and

WHEREAS, the Board of County Commissioners has adopted administrative procedures for the establishment of such a MSBU; and

WHEREAS, due to public safety concerns, the Board of County Commissioners waived the Application and Petition requirements specified in the *Escambia County Municipal Services Benefits Units Guidelines and Procedures*; and

WHEREAS, the proposed MSBU has otherwise met the criteria established by the Board of County Commissioners for a MSBU; and

WHEREAS, following completion of said improvements funded by the proposed MSBU, the lot owners shall assume responsibility for the improvements in this district.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF ESCAMBIA COUNTY:

Section 1: The foregoing recitals are true and correct and incorporated herein by reference.

Section 2. Part I, Chapter 70, Article VIII, Division 3, Sections 70-824 through 70-831 of the Escambia County Code of Ordinances are hereby created to read as follows:

Division 3. –INNERARITY ISLAND DEVELOPMENT CORPORATION

Sec. 70-824. AUTHORITY; PURPOSE; SCOPE. This Ordinance is enacted under the authority of Article VIII, Section 1 (f) of the Constitution of the State of Florida and Chapter 125, Florida Statutes, for the purpose of providing a sewage system improvement district in certain unincorporated areas in Escambia County, Florida as described herein, not lying within the corporate boundaries of any municipality.

Sec. 70-825. SHORT TITLE. This Ordinance shall be known and referred to as the "Innerarity Island Development Corporation Sewage System Improvement Municipal Service Benefit Unit Ordinance."

Sec. 70-826. DEFINITIONS. When used in this Ordinance, the following terms shall be defined to mean:

(A) *Annual Installment* shall mean one tenth (1/10) of the total Costs of the improvements, a four percent (4%) interest charge on the remaining costs and accrued interest compounded annually, plus any statutory administrative fees payable to the Escambia County Tax Collector and the Escambia County Property Appraiser.

(B) *Board* shall mean the Board of County Commissioners of Escambia County, Florida.

(C) *Costs* shall mean the total cost of engineering and construction associated with the sewage system improvements contained in the District. The costs for improvements may include, but are not limited to, the costs of design, permitting, surveys, engineering services, construction, labor, materials, plans and specifications, as well as administrative fees and the Escambia County Tax Collector's collection fee.

(D) *County or Escambia County* shall mean all those geographical territories of Escambia County, a political subdivision of the State of Florida, which territories are not now within the corporate limits of any municipality.

(E) *District* shall mean that geographical area of the *Innerarity Island Development Corporation Sewage System Improvement MSBU* as described in **Exhibit A**, attached hereto and incorporated by reference herein.

(F) *Fiscal Year* shall mean the period of time between October 1st and September 30th.

(G) *Improvements* shall mean all sewage system improvements presently located or to be located within or added to the District.

(H) *Lot* shall mean a developed or vacant parcel identified with a unique property identification number by the Escambia County Property Appraiser.

(I) *Person* shall mean individuals, children, firms, associations, ventures, partnerships, estates, trusts, business trusts, syndicates, fiduciaries, corporations, and all other groups and legal entities or combinations thereof.

Sec. 70-827. DISTRICT CREATED. There is hereby created in Escambia County, Florida the *Innerarity Island Development Corporation Sewage System Improvement Municipal Service Benefit Unit* for the purpose of providing sewage system improvements within the District. The aforementioned District shall include all Lots which benefit from the improvements, including those Lots listed in **Exhibit A**, excluding any holding ponds, wetland/drainage easements, designated wetlands, or buffer zones.

Sec. 70-828. GOVERNANCE OF THE DISTRICT. The District shall be governed by the Board. The Board shall have the following powers and duties:

(A) To authorize and provide for the collection of non-ad valorem special assessments to defray the Costs associated with the sewage system improvements within the District.

(B) To provide for or contract for the improvements within the District.

(C) To buy, lease, or rent any and all real or personal property necessary to implement this Ordinance.

(D) To fairly and reasonably apportion the Costs of the improvements among all specially benefited Lots.

(E) To prepare and adopt an annual budget for the District.

(F) To make legislative findings related to the special benefits provided to Lots located in the District.

(G) To otherwise act or satisfy its duties and responsibilities under this Ordinance.

(H) To adopt by resolution, rules and regulations regarding fiscal management of the District.

Sec. 70-829. LEGISLATIVE FINDINGS.

(A) Due to public safety concerns, the Board waived the Application and Petition requirements specified in the *Escambia County Municipal Services Benefits Units Guidelines and Procedures*. The proposed Innerarity Island Development Corporation Sewage System Improvement MSBU has otherwise met the criteria established by the Board in the *Escambia County Municipal Services Benefits Units Guidelines and Procedures*.

(B) Lots in the District are specially benefited since sewage system improvements increase the market value of an individual Lot and increase the ability of Lot owners to develop their land.

(C) The non-ad valorem special assessments levied will represent a fair and reasonable apportionment of the Costs of the special benefit received by each Lot and do not represent the cost of general governmental services provided to residents in the unincorporated areas of Escambia County.

(D) Through its creation of the District, the Board has not accepted ownership of any roads, streets, easements, or lots located within the District other than those expressly accepted or acquired through vote of the Board, and the Board shall not maintain such properties during or subsequent to the completion of any improvements in the District.

Sec. 70-830. NON-AD VALOREM SPECIAL ASSESSMENT COLLECTION.

(A) The Board shall authorize the levy of a non-ad valorem special assessment for sewage system improvements on Lots located within the District the first year following completion of the improvements. This non-ad valorem special assessment for sewage system improvements shall be levied following the preparation and adoption of a budget by the Board as provided by law each Fiscal Year.

(B) The Board may, by proper resolution, establish rules and regulations related to the fiscal management of the District.

(C) All special non-ad valorem special assessments shall be levied and collected by the uniform method of collection as adopted by the Board pursuant to §197.3632, Florida Statutes. All non-ad valorem special assessments shall become a lien upon the land so assessed, prior in dignity to all other liens and assessments against said lands, save and except county taxes, and those liens and encumbrances of record prior to and on the effective date of this Ordinance, until said non-ad valorem special assessments are paid.

(C) The Tax Collector of Escambia County shall be entitled to receive a commission for the collection of non-ad valorem special assessments as provided in §197.3632 (2), Florida Statutes.

(D) The amount of non-ad valorem special assessment to be assessed and levied against each Lot within the District shall be determined by resolution of the Board based on the special benefit received by each Lot within the District. The non-ad valorem special assessment for sewage system improvements shall be fairly and reasonably apportioned among the benefited Lots at the time of completion of the improvements.

(E) Said non-ad valorem special assessment may be paid in one lump sum payment or may be amortized over a ten (10) year period at four percent (4%) interest compounded annually, plus any applicable statutory administrative fees payable to the Escambia County Tax Collector and the Escambia County Property Appraiser. No discount shall be applied to early payment of the total outstanding non-ad valorem special assessment due. Lot owners may prepay any outstanding non-ad valorem special assessment in whole or in part without penalty. Any partial prepayment received shall be applied to the outstanding non-ad valorem special assessment balance and shall not postpone the date of any subsequent payment due or waive any future applicable interest or statutory administrative fees payable to the Escambia County Tax Collector or the Escambia County Property Appraiser.

(F) A certified copy of this Ordinance shall be recorded in the public records of Escambia County after filing with the Secretary of State.

Sec. 70-831. APPEAL PROCESS.

(A) Any Lot owner may contest the amount of non-ad valorem special assessment levied upon Lots located in the District or any of the annual installments paid on the outstanding non-ad valorem special assessment by notifying the County Administrator or designee in writing that the owner's Lot has been erroneously assessed within thirty (30) days of receiving the non-ad valorem special assessment or any of the notices for payment of the annual installment.

(B) The County Administrator or designee shall review the request and determine within a reasonable time based on the circumstances whether an error of the owner's Lot exists based on the information provided by the Lot owner, the information provided by the records of the Escambia County Property Appraiser's Office, and any other records or information made available to the Board. The County Administrator or designee shall be authorized to correct facial errors based on these information sources. The County Administrator or designee shall also be authorized to make any necessary adjustment to the amount of the Lot owner's non-ad valorem special assessment due or any of the annual installments as a result of the error, with notice to the Board.

(C) In the event the County Administrator or designee finds the Lot owner has been erroneously assessed, the County Administrator or designee shall correct such errors on the non-ad valorem special assessment roll and shall make any necessary

adjustment to the amount of the owner's non-ad valorem special assessment due or any annual installment owing as a result of the identified error, with notice to the Board.

(D) In the event the County Administrator or designee finds the Lot owner has been correctly assessed, the County Administrator or designee shall notify the Lot owner and advise the Lot owner of his or her right to petition for review of the alleged assessment error by the Board within thirty (30) days. The Petition for Assessment Review shall state the Lot owner's name, a description of the real property, and the facts underlying the Lot owner's petition. The burden shall be on the Lot owner to demonstrate by competent and substantial evidence to the Board that the Lot has been erroneously assessed on the non-ad valorem special assessment roll or that the annual installment has been erroneously calculated.

(E) At the next available meeting, the Board shall either: 1) direct the County Administrator or designee to adjust the non-ad valorem special assessment due or the annual installment; or 2) advise the Lot owner the Board finds no error in the assessment of the owner's Lot and the Lot owner may appeal the Board's decision to the circuit court within thirty (30) days.

(F) The Board may at its discretion create an independent board to review any Petition for Assessment Review filed. In addition, the Board is authorized to establish by resolution and collect at the time a petition is filed an administrative fee for processing of the petition. The Board may also, by resolution, identify circumstances in which a refund of the administrative fee for processing the appeal is available.

Section 3. SEVERABILITY. If any section, paragraph, sentence or clause of this Ordinance or the application thereof to any person or circumstance is held void, invalid, unlawful or unconstitutional by a court of competent jurisdiction, it is the intent of the Board that such section, invalidity, paragraph, sentence or clause shall be deemed a separate, distinct, independent and severable and shall not otherwise affect application of this Ordinance which can be given effect without the invalid provision or application.

Section 4. INCLUSION IN THE CODE. It is the intent of the Board that the provisions of this Ordinance shall become and be made part of the Escambia County Code and the word "Ordinance" may be changed to section, article, or other appropriate word or phrase and the sections of this Ordinance may be renumbered to accomplish such intention.

Section 5. EFFECTIVE DATE. This Ordinance shall take effect upon receipt of official acknowledgment of the Clerk of the Board of County Commissioners from the Department of State that this Ordinance has been filed with the Department of State.

DONE AND ENACTED THIS ____ DAY OF _____, 2017.

BOARD OF COUNTY COMMISSIONERS
ESCAMBIA COUNTY, FLORIDA

ATTEST: Pam Childers
Clerk to the Circuit Court

D.B. Underhill, Chairman

Deputy Clerk

(Seal)

Enacted:
Filed with Department of State:
Effective:

Approved as to form and legal
sufficiency.

By/Title: J. H. WALACH

Date: 2/15/17