

CHAPTER 37. - SPECIAL ASSESSMENT DISTRICTS

Footnotes:

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**Editor's note**— Ord. No. 09-09, § 1, adopted Nov. 10, 2009 amended and restated former Ch. 37, §§ 37.01—37.31 in its entirety. Former Ch. 37 pertained to similar subject matter and derived from the Code of 1976 and the following:

Ord. No.	Section	Date
87-13	1—54	6-16-87
91-12	1	8-27-91
91-18	1	10- 8-91
98-15	1—17	<u>6</u> - 9-98

**Cross reference**— Municipal service taxing unit, ch. 35; capital projects, ch. 234; public facilities authority, ch. 235; special tax service districts, ch. 236; special improvement service districts, ch. 237; fire rescue assessment, ch. 39.12.

**State Law reference**— Special assessments and service charges, F.S. § 197.363.

Sec. 37.01. - Definitions.

For the purposes of this chapter the words set out in this section shall have the following meanings unless the context clearly requires otherwise:

*Annual assessment resolution* means the resolution described in section 37.25, Alachua County Code, approving an assessment roll for a specific fiscal year.

*Assessable cost* means and refers to all or that portion of the cost of an improvement which is to be repaid to the county through a special assessment district. The assessable cost shall bear a reasonable and fair relation to the special benefits which will accrue to the property within the district and shall not include interest on the assessments.

*Assessment* means a special assessment imposed by the county pursuant to this chapter to fund the project cost of local improvements.

*Assessment coordinator* means the person designated by the county manager to be responsible for coordinating assessments, or such person's designee.

*Assessment roll* means the special assessment roll relating to local improvements, approved by a final assessment resolution pursuant to section 37.24, Alachua County Code, or an annual assessment resolution pursuant to section 37.25, Alachua County Code.

*Assessment unit* means the unit or criteria utilized to determine the assessment for each parcel of property, as set forth in the assessment resolution.

*Board* means the Board of County Commissioners of Alachua County, Florida.

*Capital cost* means all or any portion of the expenses that are properly attributable to the acquisition, design, construction, installation, reconstruction, renewal or replacement (including demolition, environmental mitigation and relocation) of local improvements and imposition of the related assessments under generally accepted accounting principles; and including reimbursement to the county for any funds advanced for capital cost and interest on any interfund or intrafund loan for such purposes.

*Clerk* shall mean the clerk of the circuit court for the county, ex-officio clerk of the board, or such other person as may be duly authorized to act on such person's behalf.

*Cost* means all expenses that may be necessary or incident to the acquisition, design, construction, and financing of an improvement, and all expenses incurred by the county incidental to establishing a special assessment district, but shall not include interest on the assessments.

*County* means Alachua County, a political subdivision of the State of Florida.

*County manager* means the county manager of Alachua County or the designee of such person.

*Final assessment resolution* means the resolution described in section 37.24 of this chapter, which shall confirm, modify or repeal the assessments and which shall be the final proceeding for the imposition of an assessment.

*Fiscal year* means the period commencing on October 1 of each year and continuing through the next succeeding September 30, or such other period as may be prescribed by law as the fiscal year for the county.

*Improvement* includes street grading, paving, draining and curbing, sidewalks, street lighting, sanitary sewers and services, central water systems, drainage and flood control projects, mosquito abatement, garbage collection and disposal, fire protection, airports, recreation, library services, toll roads and bridges, ambulance services, public health services, public transportation system services and county buildings and structures.

*Local improvement* means a capital improvement for the special benefit of a neighborhood or other local area that is constructed or installed by the county or by another governmental entity when authorized by interlocal agreement with the county.

*Project cost* means:

- (1) The capital cost of local improvement;
- (2) Interest accruing on such obligations for such period of time as the county deems appropriate; and
- (3) Any other costs or expenses related thereto.

*Property appraiser* means the Alachua County Property Appraiser.

*Resolution of intent* means the resolution expressing the board's intent to collect assessments on the ad valorem tax bill required by the Uniform Assessment Collection Act.

*Special assessment district* means a district especially created for the purpose of repaying to the county all or a portion of the cost of an improvement which specially benefits the property within the district. The term "special assessment district" shall be deemed coextensive with the definition of "special tax service district" contained in Laws of Fla., ch. 65-1234, § 1(1), as amended.

*Tax collector* means the Alachua County Tax Collector.

*Tax roll* means the real property ad valorem tax assessment roll maintained by the property appraiser for the purpose of the levy and collection of ad valorem taxes.

*Uniform Assessment Collection Act* means F.S. §§ 197.3632 and 197.3635, or any successor statutes authorizing the collection of non-ad valorem assessments on the same bill as ad valorem taxes, and any applicable regulation promulgated thereunder.

(Ord. No. 09-09, § 1, 11-10-09)

Sec. 37.02. - Purpose and intent of chapter.

The purpose of this chapter is to provide a method for the establishment of special assessment districts to fund the cost of certain capital improvements which specially benefit property located within the district. This chapter is intended to implement the authorities granted to the board of county commissioners by Laws of Fla., ch. 65-1234, as amended by Laws of Fla., ch. 67-1073, Laws of Fla., ch. 69-813, and Laws of Fla., ch. 70-576.

(Ord. No. 09-09, § 1, 11-10-09)

Sec. 37.03. - Authority to establish districts.

The board is authorized to establish special assessment districts in the manner set forth in this chapter to repay to the county the assessable cost of an improvement which specially benefits the property within the district.

(Ord. No. 09-09, § 1, 11-10-09)

Sec. 37.04. - Authority to acquire lands, enter contracts and appropriate funds.

To accomplish the acquisition and construction of improvements as contemplated in section 37.02, the board is authorized to acquire lands, lakes, streams, basins, and canals within the limits of the county by gift, purchase, lease, eminent domain, or otherwise in such amounts as may be necessary. The board is further authorized to enter into exclusive or nonexclusive contracts with established public or private agencies or firms, and to appropriate such funds as it deems advisable or necessary.

(Ord. No. 09-09, § 1, 11-10-09)

Sec. 37.05. - Authority to borrow money.

In order to facilitate construction of the improvements under this chapter, the board is authorized to borrow money upon such terms and conditions as it may deem proper and to pledge toward the repayment of the same all or any portion of the funds anticipated from any special assessment district created or from any other anticipated revenue funds other than ad valorem taxes.

(Ord. No. 09-09, § 1, 11-10-09)

Sec. 37.06. - Resident-initiated petition—Required; contents.

Real property owners desiring the establishment of a special assessment district shall petition the board on forms provided by the county. The petition shall state that those persons who are signing the petition are interested in the creation of a special assessment district and the imposition of an assessment to fund a proposed improvement. The petition shall generally describe the proposed improvement and the area to be specially benefitted thereby. The petition shall be signed by the owners of at least 50 percent of the property to be specially benefitted by the proposed improvement. For petitions for unpaved road improvements, the petition shall be signed by the owners of at least 60 percent of the property to be specifically benefitted by the proposed improvement. A petition may be submitted once every fiscal year for each proposed district. The request must be submitted by February of the calendar year prior to the calendar year that the district may be created.

(Ord. No. 09-09, § 1, 11-10-09; Ord. No. 12-15, § 1, 11-13-12)

Sec. 37.07. - Estimate and petition action by board.

Upon receipt, the petition shall be delivered to the county manager, who shall direct staff to create an estimate of the cost of improvement and place the estimate and the petition on a meeting agenda of the board by May of the calendar year prior to the calendar year that the district may be created. The estimate shall be as of the date that the county anticipates that it will construct or enter into an agreement for construction of the improvement and may include administrative costs and financing fees. At the scheduled meeting, the board shall consider the estimate of cost and the petition and elect whether or not to conduct a public interest poll of the affected property owners. If the board chooses to conduct a property owner interest poll, the board shall, upon recommendation of the county manager, define the area to be included within the special assessment district.

(Ord. No. 09-09, § 1, 11-10-09; Ord. No. 12-15, § 1, 11-13-12)

Sec. 37.08. - Property owner interest poll.

Upon the direction of the board, staff shall perform a property owner interest poll of affected property owners. The interest poll shall state that those residents who are signing the poll are interested in the creation of a special assessment district and the imposition of an assessment to fund a proposed improvement. The interest poll shall describe the proposed improvement, the area to be specially benefitted thereby, the estimated improvement cost, and the allocation of the cost to each property owner. Owners of multiple properties with a proposed district will be advised of the total allocation of costs to each of their properties and be given the opportunity to indicate their interest in an assessment for each of their properties. For the purposes of roadway improvements, the method of allocation of the assessable costs shall be the ratio of the average daily vehicular trips of each property over the total average daily vehicular trips of the district. The average daily vehicular trips of each property shall be determined by the most recent edition of Institute of Transportation Engineers, Trip Generation, in existence at the time the initiation of the property owner interest poll. The interest poll shall be mailed to each property owner by First Class US Mail and shall state a date by which the poll must be returned to the county. Nothing in this section shall preclude the board from directing staff to perform a property owner interest poll in the absence of a resident-initiated petition.

(Ord. No. 09-09, § 1, 11-10-09; Ord. No. 12-15, § 1, 11-13-12)

Sec. 37.09. - Property owner interest poll—Results.

For the property owner interest poll to be brought to the board for a determination of whether a notice of intent to use uniform method to impose non-ad valorem assessment and public hearing should be published, the interest poll results shall show that: of those responding to the poll, 50 percent plus one of properties are in favor of the creation of the special assessment district. For proposed improvements to unpaved roads, the owners of at least 60 percent of property must respond and the owners of at least 75 percent of properties responding to the poll must indicate that they are in favor of the creation of the special assessment district.

For the purposes of roadway improvements, the weight given to responses to the property owner interest poll shall be the ratio of the average daily vehicular trips of each property over the total average daily vehicular trips of the district. The average daily vehicular trips of each property shall be determined by the most recent edition of Institute of Transportation Engineers, Trip Generation, in existence at the time of the initiation of the property owner interest poll. Nothing in this section shall preclude the board from issuing a notice of intent to use uniform method to impose non-ad valorem assessment when no property owner interest poll has been taken or when a property owner interest poll results shows that less than the thresholds of responding property owners are in favor of the creation of a district.

(Ord. No. 09-09, § 1, 11-10-09; Ord. No. 12-15, § 1, 11-13-12)

Sec. 37.10. - Notice of intent to use uniform method to impose non-ad valorem assessment and hearing—Publication.

If the property owner interest poll results shows that the thresholds of section 37.09 were met, the board may direct the county manager to publish a notice of intent to use the uniform method to impose non-ad valorem assessment for four consecutive weeks immediately prior to a hearing in a newspaper of general circulation published in the county. The published notice shall state the intent to use the uniform method of collecting non-ad valorem assessment and include a description of the improvement to be undertaken, the boundaries of the real property to be included in the district, and the estimate of the total assessable cost. The notice shall also state the date, time, and place when the board shall hold a public hearing thereon.

(Ord. No. 09-09, § 1, 11-10-09; Ord. No. 12-15, § 1, 11-13-12)

Sec. 37.11. - Hearing; intent to use uniform method to impose non-ad valorem assessment; estimate of assessable costs.

All persons interested in the proposed special assessment district may appear at the public hearing. The board may either adopt, reject or modify the proposed special assessment district, or continue the same to another date or dates. If the board approves the creation of the proposed special assessment district, the board shall, after hearing the recommendation from the county manager, establish an estimate of assessable cost and the basis for allocating the assessable cost among the properties in the district. For the purposes of roadway improvements, the method of allocation of the assessable costs shall be the ratio of the average daily vehicular trips of each property over the total average daily vehicular trips of the district. The average daily vehicular trips of each property shall be determined by the most recent edition of Institute of Transportation Engineers, Trip Generation, in existence at the time of the initiation of the property owner interest poll. If any lands or improvements in the district are acquired by eminent domain, the cost of such acquisition shall be excluded from the assessment against any lots or parcels of land from which lands and improvements are so obtained.

(Ord. No. 09-09, § 1, 11-10-09; Ord. No. 12-15, § 1, 11-13-12)

Sec. 37.12. - Recording of notice of intent.

If the board approves the notice of intent to use the uniform method, the notice of intent, generally describing the improvement, the estimated assessable cost, and describing the special assessment district shall be recorded in the official records of the county. The recording of such notice shall constitute notice to all property owners of record and their grantees of the proposed improvement and the intent to use the uniform method to impose a non-ad valorem assessment.

(Ord. No. 09-09, § 1, 11-10-09; Ord. No. 12-15, § 1, 11-13-12)

Sec. 37.13. - Notice of resolution to adopt non-ad valorem assessment roll and hearing—Publication.

If the board adopts the notice of intent, pursuant to section 37.11, the board shall publish a notice of resolution to adopt non-ad valorem assessment roll at least 20 calendar days prior to the hearing in a newspaper of general circulation published in the county, which shall include, at the least, the name of the local governing board; a geographic depiction of the property subject to the assessment; the proposed schedule of the assessment; the fact that the assessment will be collected by the tax collector; statement that all persons interested in the proposed special assessment district have the right to appear at the public hearing; and a statement of the date, time and place when the board shall hold a public hearing thereon.

(Ord. No. 09-09, § 1, 11-10-09; Ord. No. 12-15, § 1, 11-13-12)

Sec. 37.14. - Notice of resolution to adopt non-ad valorem assessment roll and hearing—Notice to property owners.

In addition to published notice pursuant to section 37.13, the county manager shall provide a copy of the notice of resolution to each owner of property within the proposed special assessment district, according to the then current tax roll, by certified mail, return receipt requested, said mailing to take place at least 20 calendar days prior to the date of the public hearing. The notice of resolution must include the purpose of the assessment; the total amount to be levied against each property owner's parcel(s); the unit of measurement to be applied against each parcel to determine the assessment; the number of such measurement associated with each parcel; the total revenue the local government will collect through the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in loss of title; a statement that all persons interested in the proposed special assessment district have a right to appear at the hearing; and a statement of the date, time and place when the board shall hold a public hearing thereupon.

(Ord. No. 09-09, § 1, 11-10-09; Ord. No. 12-15, § 1, 11-13-12)

Sec. 37.15. - Contract for design and construction of improvement.

The board may contract for design and construction of the improvement.

(Ord. No. 09-09, § 1, 11-10-09; Ord. No. 12-15, § 1, 11-13-12)

Sec. 37.16. - Hearing; resolution to adopt non-ad valorem assessment roll.

All persons interested in the proposed special assessment district may appear at the public hearing. The board may either approve or reject the proposed special assessment district, or continue the same to another date or dates. After considering a recommendation from the county manager, the board shall specify the unit of measurement for the assessment and the amount of the assessment. If any lands or improvements in the district are acquired by eminent domain, the cost of such acquisition shall be excluded from the assessment against any lots or parcels of land from which lands and improvements are so obtained.

(Ord. No. 09-09, § 1, 11-10-09; Ord. No. 12-15, § 1, 11-13-12; Ord. No. 12-15, § 1, 11-13-12)

Sec. 37.17. - Same—Collection.

- (a) When such assessments have been determined according to section 37.16, they shall constitute a valid, collectible tax and shall thereafter, until fully paid, be separately assessed against the property within such special assessment district and shall be subject to collection and penalties in the same manner as ad valorem taxes. When such assessments have been finally determined according to section 37.16 and assigned to the respective lots and parcels, they shall constitute a valid lien against the property coequal with the lien of all state, county, district, and municipal taxes, superior in dignity to all other liens, titles, and claims, until paid; and shall bear interest at the prime rate as quoted in the Wall Street Journal for the Tuesday immediately preceding the date the special assessment is levied; or, if bonds are issued, at a rate not to exceed one percent above the rate of interest at which such bonds are sold. However, the assessment may be paid without interest at any time within 30 calendar days after the resolution under section 37.16 has been adopted. Thereafter, should the owner of any lot or parcel of land subject to the lien fail to pay any annual installment due thereon, including interest accrued, within 60 calendar days after the same becomes due and payable, the county may declare the entire balance remaining, including interest accrued, to be due and payable, initiate foreclosure proceedings and sell the property as provided for the foreclosure of mortgages in F.S. chs. 45 and 702. The county may be a bidder at such foreclosure sale, provided that no bid by the county shall be for less than the total amount being foreclosed.
- (b) In addition to the collection procedure provided above, the county may utilize the collection procedure provided by F.S. § 197.3632, or any other collection procedure authorized by law.

(Ord. No. 09-09, § 1, 11-10-09; Ord. No. 12-15, § 1, 11-13-12)

Sec. 37.17.1. - Exemptions from assessments.

- I. *Hardship Exemptions for Residential Property.*
- (a) To qualify for a hardship exemption, the owner of residential property shall meet the following criteria:
- (1) The owner shall occupy the residential property and be entitled to a homestead exemption pursuant to F.S. ch. 196;
  - (2) For the 12 months immediately prior to the date the application for a hardship exemption is filed, the owner and all other occupants of the residential property on the date of such application shall have a combined income less than the income exemption standard for the number of occupants of the residential property, or the owner is an eligible participant in the WAGES program, or a recipient

- of food stamps, or Supplemental Security Income, or be currently certified for any service offered by the department of community support services, within the 12-month period preceding the adoption of the annual assessment resolution; and
- (3) The owner shall have the present intent to maintain the residential property as his/her permanent place of residence during the entire fiscal year for which the special assessment to be imposed is exempted.
- (b) On an annual basis, an owner seeking the hardship exemption shall file an application with the director of the department of community support services to obtain a hardship exemption for the next fiscal year. Such application shall contain, at a minimum, the following:
- (1) The name and address of the owner;
  - (2) The address and legal description of the residential property for which the exemption is sought;
  - (3) The names of all occupants of the property;
  - (4) Certification from the Florida Department of Children and Family Services, or such other satisfactory proof, indicating that the owner is an eligible participant in the WAGES program, or a recipient of food stamps or Supplemental Security Income, within the preceding 12 months, is currently certified to receive any social services offered by the department of community support services, or that the owner and all other persons residing on such residential property have had a combined gross income which has been within the income exemption standards for the 12 months immediately prior to filing of the application; and
  - (5) An agreement by the owner to immediately notify the county if the owner vacates the property or if the property is sold or otherwise conveyed.
- (c) The director of the department of community support services shall render a decision in writing with copies to the director of the department administering the assessment and the tax collector. If the owner qualifies for a hardship exemption, the exemption shall be granted and the director of the department of community support services shall so specify and direct the payment of such owner's assessment from funds appropriated by the board for such purpose. The owner may request review of the denial of a hardship exemption pursuant to the process provided in section 37.17.2, Alachua County Code.
- (d) The hardship exemption shall be for one fiscal year only and the owner shall be required to file a new application to obtain a hardship exemption for each subsequent fiscal year.
- (e) An interim assessment shall be imposed against residential property that has received a hardship exemption in the event the owner during the fiscal year in which the hardship exemption was granted sells or conveys the residential property to a person not qualified for hardship exemption or permanently ceases to occupy the residential property. The interim assessment shall be calculated on a monthly rate which shall be one-twelfth of the special assessment imposed during such fiscal year. The interim assessment shall be equal to the product of multiplying the monthly rate by the number of full calendar months remaining in the fiscal year. Each interim assessment shall be deemed delinquent on the last day of the second full calendar month subsequent to the month of conveyance or vacation, or the last day of the fiscal year, whichever date occurs first, and shall constitute a lien on the affected property. The lien shall be equal in rank and dignity with the liens of all state, county, district or municipal taxes and special assessments, and superior in rank and dignity to all other liens, encumbrances, titles and claims in and to or against the affected real property.



(f) The county manager shall administer and provide for the collection of all interim assessments.

II. *Other Residential Exemptions.*

A totally disabled veteran who is registered with the Property Appraiser as qualifying for an exemption under F.S. ch. 196.

III. *Non-Residential Exemptions.*

The following non-residential properties qualify for the exemption provided by this section to the extent they are listed with the property appraiser as being exempted from ad valorem taxation.

- (1) Church property except for business related areas on the parcels.
- (2) Exempt charitable organizations.
- (3) Exempt burial grounds.

(Ord. No. 12-15, § 1, 11-13-12; Ord. No. 2017-06, § 1(Exh. A), 7-11-17)

Sec. 37.17.2. - Review process.

- (a) An owner who was denied a hardship exemption pursuant to Section 37.171, Alachua County Code, may request a review of the denial.
- (b) The owner may request a review of any such denial by filing a petition with the county manager within 30 calendar days of notification of the denial. The county manager shall review the denial within 30 calendar days of the filing of the request for review, and issue a decision in writing. If the county manager upholds the denial, the owner shall have a further right of review by the board. An owner shall file a request for review by the board with the county manager within 30 calendar days of the notification of the county manager's decision. The board shall review the matter within 90 calendar days of the filing of the request for review.
- (b) Failure to request a review within the time permitted shall be deemed a waiver of any right of review.

(Ord. No. 12-15, § 1, 11-13-12)

Sec. 37.18. - General findings and purpose.

Sections 37.19 through 37.33 are intended to provide an alternative method for imposing and collecting special assessments to those provided in sections 37.06 through 37.17. It is hereby ascertained, determined and declared that:

- (1) Article VIII, section 1 of the Florida Constitution and F.S. §§ 125.01 and 125.66 grant to the board all powers of local self-government to perform county functions and to render services for county purposes in a manner not inconsistent with general or special law, and such power may be exercised by the enactment of county ordinances.
- (2) The assessments imposed pursuant to this chapter will be imposed by the board, not the property appraiser or tax collector. Any activity of the property appraiser or tax collector under the provisions of this chapter shall be construed solely as ministerial.

(Ord. No. 09-09, § 1, 11-10-09)

Sec. 37.19. - Creation of special assessment districts.

The board is hereby authorized to create special assessment districts in accordance with the procedures set forth herein to include property located within the unincorporated area of the county. Each special assessment district shall encompass only that property specially benefitted by the local improvements proposed for funding from the proceeds of assessments to be imposed therein. The final assessment resolution creating the special assessment district shall include a brief description of the local improvements, a description of the property to be included within the special assessment district, and specific legislative findings that recognize the special benefit to be provided by each proposed local improvement to property within the special assessment district.

(Ord. No. 09-09, § 1, 11-10-09)

Sec. 37.20. - Authority.

The board is hereby authorized to impose assessments against property located within a special assessment district to fund the project cost of local improvements. The assessment shall be computed in a manner that fairly and reasonably apportions the project cost among the parcels of benefitted property within the special assessment district.

(Ord. No. 09-09, § 1, 11-10-09)

Sec. 37.21. - Right to prepay and defer special assessments.

The board is hereby authorized to spread the cost of the local improvements over a period of years, requiring the assessment be paid over time in annual installments. The board may also allow the owner of property subject to an assessment to elect to prepay the assessment in full in lieu of making annual payments. Further, the board may allow an owner of unimproved property to defer payment of the assessment until such time as the owner applies for a building permit for the construction of a residence.

(Ord. No. 09-09, § 1, 11-10-09; Ord. No. 2017-06, § 1(Exh. A), 7-11-17)

Sec. 37.22. - Notice by publication.

Upon receiving direction from the board, the assessment coordinator shall publish once in a newspaper of general circulation within the county a notice stating that a public hearing of the board will be held on a certain day and hour, no later than 20 calendar days from such publication, at which hearing the board will receive written comments and hear testimony from all interested persons regarding the imposition of the assessment and the adoption of the final assessment resolution. The published notice shall conform to the requirements set forth in the Uniform Assessment Collection Act.

(Ord. No. 09-09, § 1, 11-10-09)

Sec. 37.23. - Notice by mail.

In addition to the published notice required by section 37.23, the assessment coordinator shall provide notice of the proposed assessment by first class mail to the owner of each parcel of property subject to assessment. The mailed notice shall conform to the requirements set forth in the Uniform Assessment Collection Act. Notice shall be mailed at least 20 calendar days prior to the hearing to each property owner at such address as is shown in the tax roll on the

20th calendar day prior to the date of mailing. Notice shall be deemed mailed upon delivery thereof to the possession of the United States Postal Service. The assessment coordinator may provide proof of such notice by affidavit. Failure of the owner to receive such notice due to mistake or inadvertence shall not affect the validity of the assessment roll nor release or discharge any obligation for the payment of an assessment imposed by the board pursuant to this chapter.

(Ord. No. 09-09, § 1, 11-10-09)

Sec. 37.24. - Adoption of final resolution.

At the time named in such notice, or such time to which an adjournment or continuance may be taken, the board shall receive written objections and hear testimony of interested persons and may then, or at any subsequent meeting of the board, adopt the final assessment resolution which shall:

- (1) Create the special assessment district;
- (2) Confirm, modify or repeal the assessments with such amendments, if any, as may be deemed appropriate by the board;
- (3) Establish the maximum amount of the assessment for each assessment unit;
- (4) Approve an assessment roll; and
- (5) Determine the method of collection.

In the event it is authorized in the final assessment resolution, the assessment may be paid in annual installments over a period of years, in which case the assessment coordinator shall include the annual amount of the assessment in the assessment rolls and tax notices of the ensuing fiscal years until the assessment is paid in full. In the event the assessment is collected over a period of years, the board shall not be required to annually adopt an annual assessment resolution as provided in section 37.25.

(Ord. No. 09-09, § 1, 11-10-09)

Sec. 37.25. - Annual assessment resolution.

During its budget adoption process, the board shall adopt an annual assessment resolution for each fiscal year in which assessments will be imposed and to approve the assessment roll for such fiscal year. If the proposed assessment for any parcel of property exceeds the amount established in the notice provided pursuant to section 37.23, or in the event an assessment is imposed against property not previously subject thereto, the board shall provide notice to the owner of such property in accordance with sections 37.22 and 37.23, and conduct a public hearing prior to adoption of the annual assessment resolution. Failure to adopt an annual assessment resolution during the budget adoption process for a fiscal year may be cured at any time.

(Ord. No. 09-09, § 1, 11-10-09)

Sec. 37.26. - Effect of assessment resolutions.

The adoption of the final assessment resolution shall be the final adjudication of the issues presented (including, but not limited to, the apportionment methodology, the rate of assessment, the adoption of the assessment roll and the levy and lien of the assessments, unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of board adoption of the final assessment resolution. The assessments for each fiscal year

shall be established upon adoption of the annual assessment resolution. The assessment roll, as approved by the annual assessment resolution, shall be certified to the tax collector, or such other official as the board by resolution deems appropriate.

(Ord. No. 09-09, § 1, 11-10-09)

Sec. 37.27. - Lien of assessments.

Upon adoption of the final resolution or the annual assessment resolution for each fiscal year, assessments to be collected under the Uniform Assessment Collection Act shall 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. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until paid. The lien shall be deemed perfected upon adoption by the board of the annual assessment resolution and shall attach to the property included on the assessment roll as of the prior January 1, the lien date for ad valorem taxes.

(Ord. No. 09-09, § 1, 11-10-09)

Sec. 37.28. - Revisions to assessments.

If any assessment made under the provisions of this chapter is either in whole or in part annulled, vacated or set aside by the judgment of any court, or if the board is satisfied that any such assessment is so irregular or defective that the same cannot be enforced or collected, or if the board has failed to include any property on the assessment roll which property should have been so included, the board may take all necessary steps to impose a new assessment against any property benefitted by the local improvement, following as nearly as may be practicable, the provisions of this chapter and in case such second assessment is annulled, the board may obtain and impose other assessments until a valid assessment is imposed.

(Ord. No. 09-09, § 1, 11-10-09)

Sec. 37.29. - Procedural irregularities.

Any irregularity in the proceedings in connection with the levy of any assessment under the provisions of this chapter shall not affect the validity of the same after the approval thereof, and any assessment as finally approved shall be competent and sufficient evidence that such assessment was duly levied, that the assessment was duly made and adopted, and that all other proceedings adequate to such assessment were duly had, taken and performed as required by this chapter, and no variance from the directions hereunder shall be held material unless it be clearly shown that the party objecting was materially injured thereby. Notwithstanding the provisions of this section, any party objecting to an assessment imposed pursuant to this chapter must file an objection with a court of competent jurisdiction within the time periods prescribed herein.

(Ord. No. 09-09, § 1, 11-10-09)

Sec. 37.30. - Correction of errors and omissions.

- (a) No act of error or omission on the part of the board, assessment coordinator, property appraiser, tax collector, clerk or their respective deputies or employees, shall operate to release or discharge any

obligation for payment of any assessment imposed by the board under the provisions of this chapter.

- (b) The assessment attributed to a parcel of property may be corrected at any time by the assessment coordinator. Any such correction which reduces an assessment shall be considered valid from the date on which the assessment was imposed and shall in no way affect the enforcement of the assessment imposed under the provisions of this chapter. Any such correction which increases an assessment or imposes an assessment on omitted property shall first require notice to the affected owner in the manner described in section 37.24, providing the date, time and place that the board will consider confirming the correction and offering the owner an opportunity to be heard.
- (c) After the assessment roll has been delivered to the tax collector in accordance with the Uniform Assessment Collection Act, any changes, modifications or corrections thereto shall be made in accordance with the procedures applicable to errors and insolvencies for ad valorem taxes.

(Ord. No. 09-09, § 1, 11-10-09)

#### Sec. 37.31. - Method of collection.

Assessments may be collected pursuant to the Uniform Assessment Collection Act. The county shall comply with all applicable provisions thereof, including but not limited to:

- (1) Entering into a written agreement with the property appraiser and the tax collector for reimbursement of necessary expenses;
- (2) Adopting a resolution of intent.

The resolution of intent may be adopted either prior to or following the initial assessment resolution; provided, however, that the resolution of intent must be adopted prior to January 1 (or March 1 with consent of the property appraiser and tax collector) of the year in which the assessments are first collected on the ad valorem tax bill. Any hearing or notice required by this chapter may be combined with any other hearing or notice required by the Uniform Assessment Collection Act.

(Ord. No. 09-09, § 1, 11-10-09)

#### Sec. 37.32. - Responsibility for enforcement.

The county and its agent, if any, shall maintain the duty to enforce the prompt collection of assessments by the means provided herein.

(Ord. No. 09-09, § 1, 11-10-09)

#### Sec. 37.33. - Alternative method.

Sections 37.19 through 37.33 shall be deemed to provide an additional and alternative method for the imposition and collection of assessments and shall be regarded as supplemental and additional to powers conferred by other laws, and shall not be regarded as in derogation of any powers now existing or which may hereafter come into existence. This chapter, being necessary for the welfare of the inhabitants of the county, particularly the owners of property located within the special assessment district, shall be liberally construed to effect the purposes hereof.

(Ord. No. 09-09, § 1, 11-10-09)

