

**RESOLUTION NO. 20-02**

**A RESOLUTION OF THE ISLE OF PALMS SPECIAL DISTRICT, DUVAL COUNTY, FLORIDA, ADOPTING A NON-AD VALOREM ASSESSMENT ROLL FOR FY 2020-2021 AND LEVYING NON-AD VALOREM ASSESSMENTS ON PARCELS OF REAL ESTATE IN THE DISTRICT; PROVIDING AN EFFECTIVE DATE.**

WHEREAS, the Isle of Palms Special District (“IPSD”) through a Resolution, duly adopted by the Board of Supervisors (“Board”) thereof, established use of the Uniform Method for Collecting Non-Ad Valorem Assessments on parcels of real property in the IPSD in conformance with Section 197.3632, Florida Statutes; and

WHEREAS, by letter dated June 15, 2020, the owners of each of the parcels of real property identified in City of Jacksonville Ordinance No. 2011-724-E (“Ordinance”), constituting the non-ad valorem roll (“Roll”) for the IPSD, said non-ad valorem roll being attached hereto as Exhibit “A”, were notified by mail of the date, time and place at which a public hearing would be conducted to consider adoption of this Resolution approving the Roll as well as imposing non-ad valorem assessments on each residential parcel listed in the Ordinance, and further, providing all information required by Section 197.3632(4)(b), Florida Statutes; and

WHEREAS, a notice was also published in a newspaper of general circulation in Duval County, Florida on June 15, 2020, giving notice of the date, time and place at which a public hearing would be conducted to consider adoption of this Resolution approving the Roll as well as imposing assessments on each of the lots and parcels listed on the Roll, and further, providing all information required for said notice by Section 197.3632(4)(b), Florida Statutes; and

WHEREAS, a public hearing was conducted on this date, consistent with the notices provided by letter and by publication, at which testimony was received by the Board of the IPSD regarding the proposed non-ad valorem assessments on parcels in the IPSD; and

WHEREAS, the Board finds that the purpose of the non-ad valorem assessments approved through the Resolution will be to provide funds for conducting a multi-year project of maintenance dredging of the system of canals located in the IPSD, as well as disposal of the dredged material removed from the canal system in connection with the maintenance dredging, a purpose consistent with the authority given to the IPSD in the Ordinance; and

WHEREAS, the Board finds that, with the exception of Tax I.D. Parcel No. 180348-0000, the non-ad valorem assessment, which is hereby set at One Thousand Dollars (\$1,000.00) per parcel for Fiscal Year 2020-2021 through this Resolution, will uniformly benefit all properties assessed as a consequence of the maintenance dredging project and further finds that the non-ad valorem assessment approved through this Resolution is fairly and equitably apportioned among the properties receiving the benefit of the maintenance dredging project to be funded through the assessment; and

WHEREAS, regarding Tax I.D. Parcel No. 180348-0000, the Board finds that the parcel is only 0.01 acres in size, does not connect to any of the canals or other water bodies in the IPSD and as a consequence, has no water access, receives no benefit from the assessment to be imposed through this Resolution, and therefore will be assessed at \$0.

**NOW THEREFORE**, Be it Resolved by the Board of the IPSD that:

Section 1. The Non-Ad Valorem Assessment Roll attached hereto as Exhibit "A" is hereby certified and the assessments specified thereon are adopted for the parcels listed thereon for Fiscal Year 2020-2021.

Section 2. This Resolution shall become effective upon adoption.

Passed and Adopted this 8th day of July, 2020.

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Kenneth Wright  
Board Chair

Attest:

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Brad Radloff  
Board Secretary