

Chapter 31-11, Special Assessments

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31-11.001 **Method of Special Assessment.** Special assessments against property deemed to be benefited by assessable improvements declared available and furnished by the District shall be assessed upon the property specially benefited by the assessable improvements in proportion to the benefits to be derived there from, with said benefits to be determined and prorated according to a square footage basis, per property basis, or by other methods as the Governing Board may deem fair and equitable.

Specific Authority Ch. 2021-249, Laws of Florida. Law Implemented Ch. 2021-249, Laws of Florida, sections 2, 5(10), 6(2), 6(9), 6(10), 6(12). History – New 10-18-82, Formerly 31-11.01. Amended 10-15-2015, 10-15-2020.

31-11.002 **Allocation of Cost.** Based upon the aforesaid fair and equitable allocation of costs, the District hereby establishes a policy defraying in part the total estimated cost of specially assessed improvements. The District shall pay from the District's general funds 10% of the total cost to the District of construction, reconstruction, labor, materials, acquisition or property rights, surveys, design, engineering and legal fees, administrative expenses, and all other expenses necessary or incident to completion of the specially assessed improvements. The remaining 90% of the total cost shall be equitably prorated among the benefited properties as the Governing Board may deem fair and equitable.

Specific Authority Ch. 2021-249, Laws of Florida. Law Implemented Ch. 2021-249, Laws of Florida, sections 2, 6(2), 6(9), 6(10), 6(12), 6(19). History – New 10-18-82, Formerly 31-11.02. Amended 10-15-2015, 10-15-2020.

31-11.003 **Special Assessment Procedures.** In accordance with the provisions of Section 6(12) of Chapter 2021-249, Laws of Florida, the District shall take the following steps in establishing special assessments against property located within the geographic area of the District:

- (1) At a duly noticed meeting, the Governing Board shall adopt a resolution setting forth with specificity a description of the proposed improvements and ordering construction or reconstruction thereof.
- (2) Upon adoption of such resolution, the District Engineers and staff shall prepare plans, specifications and estimated total costs of such proposed improvements, together with a tentative apportionment of such costs between the District and individual parcels of property receiving special benefits pursuant to this Chapter. Said plans and tentative apportionments shall be available for public inspection at the office of the Executive Director.

- (3) Upon no less than ten (10) calendar days prior public notice, in accordance with Florida Statutes 50.0311 and District Rule 31-2.003, together with notice mailed to those interested parties requesting such in writing, the Governing Board will hear public comments, including concurrence and objections, of all interested persons to the confirmation of such resolution then the Governing Board may repeal, confirm or amend the resolution ordering the construction of the proposed improvements (referred to as the “Notice of Intent to Assess”).
- (4) Promptly upon completion of construction or reconstruction of the improvements, the District’s Engineer and Staff shall have prepared a preliminary assessment roll and shall file the same with the Executive Director. The preliminary assessment roll shall contain a description of the parcels of the property specially benefited by the improvements, the total costs and expenses related to said improvements, and a fair and equitable apportionment of costs between the District and the individual parcels of property pursuant to the resolution of the Governing Board or the rules and regulations of the District.
- (5) Upon no less than twelve (12) days prior public notice, in accordance with Florida Statutes 50.0311 and District Rule 31-2.003, together with notice mailed to those interested parties requesting such in writing, the Governing Board, at the next regular or special meeting, shall confirm, annul or modify the assessment roll. Upon confirmation of the assessment roll, the District shall deliver copies to the offices of the Martin and Palm Beach County property appraisers.

Specific Authority Ch. 2021-249, Laws of Florida. Law Implemented Ch. 2021-249, Laws of Florida, sections 6(9), 6(12), 6(19). FS. 50.0311. History – New 10-18-82, Formerly 31-11.03. Amended 10-15-2015, 10-15-2020, 01-15-2026.

31-11.004 Objections to Special Assessments. Interested and substantially affected parties shall make all objections to any such Special Assessment Resolution in writing and filed with the Governing Board at or before the adjourned time of the respective meetings as set forth in Rule 31-11.003. Any objections against the making of any improvement not so made shall be considered as waived, and if an objection shall be made and overruled or shall not be sustained, Confirmation of the resolution by the Governing Board shall be the final adjudication of the issues presented unless proper steps shall be taken within four (4) years to secure relief in a court of competent jurisdiction.

Specific Authority Ch. 2021-249, Laws of Florida, and Florida Statutes 95.11. Law Implemented Ch. 2021-249, Laws of Florida, sections 6(9), 6(12), 6(19). History – New 10-18-82, Formerly 31-11.04, Amended 10-15-2015, 10-15-2020.

31-11.005 Board of Adjustment. Upon no less than ten (10) calendar days prior public notice, in accordance with Florida Statutes 50.0311 and District Rule 31-2.003, the Governing Board shall meet as a Board of Adjustment to hear and consider any and all complaints as to such proposed or confirmed special assessments and may adjust and equalize said special assessments on a basis of fair and equitable. When said special assessments are confirmed or equalized and approved by resolution of the Governing Board, said assessments shall stand confirmed and remain legal, valid and binding liens

upon the property against which such assessments are made, until paid, pursuant to the provisions of Chapter 2021-249, Section 6(12), Laws of Florida.

Specific Authority Ch. 2021-249, Laws of Florida. Law Implemented Ch. 2021-249, Laws of Florida, sections 6(9), 6(12), 6(19). FS 50.0311. History – New 10-18-82, Formerly 31-11-05, Amended 10-15-2020, 01-15-2026.

31-11.006 Re-assessment. Whenever any assessment shall be void or unenforceable for any reason, the Governing Board may order a re-assessment provided that the District shall adhere to the publication, notice and meeting procedures of this Chapter.

Specific Authority Ch. 2021-249 Laws of Florida. Law Implemented Ch. 2021-249, Laws of Florida, sections 6(9), 6(12), 6(19). History – New 10-18-82, Formerly 31-11.06, Amended 10-15-2020.

31-11.007 Payment of Assessments. Each assessed property owner has the following opportunities to pay a confirmed assessment:

- (1) Any assessment fully paid within thirty (30) calendar days of confirmation shall not include interest.
- (2) Any assessment not paid within thirty (30) calendar days of confirmation will be delivered to the appropriate county property appraiser. The Governing Board may by resolution prescribe terms of equal annual payments, with an interest rate equal to the then current Wall Street Journal Prime Rate plus two (2.0) percent but not exceeding (8%) percent per annum from expiration of said thirty (30) days, until the assessment is fully paid. All such assessments shall be payable in equal annual installments, pursuant to the resolution of the Governing Board or the rules and regulations of the District.
- (3) Any assessment may be paid in full at any time before due, together with interest accrued thereon to the date of payment.
- (4) Any assessment may be paid in part in an amount not less than \$1,000.00, which will not change the equal annual payments, but will change the remaining balance due the District.
- (5) For properties outside the District's legislatively defined boundary, the assessment shall be due and payable within thirty (30) calendar days of confirmation unless the owner of an assessed property enters into a written agreement for payment of such assessment via installments upon terms and in a form approved by the Governing Board and the District's consulting Attorneys. Such forms shall be available for the public at the office of the Executive Director.
- (6) The District may collect assessments, with interest and reasonable attorney's fees and costs, but without penalties, by proceedings in a court of equity to foreclose the lien of assessments. Any such proceedings to foreclose shall embrace all installments of principal remaining unpaid with accrued interest thereon, which installments shall, by the institution of such proceedings, immediately become and be due and payable.

Specific Authority Ch. 2021-249, Laws of Florida. Law Implemented Ch. 2021-249, Laws of Florida, sections 6(9), 6(12), 6(19). History – New 10-15-15; 10-15-2020; 12-17-2020.