
DESOTO COUNTY, FLORIDA

MASTER SERVICE ASSESSMENT ORDINANCE

ADOPTED JULY 8, 2025

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ORDINANCE NO. 2025-_____

AN ORDINANCE RELATING TO THE PROVISION OF SERVICES, FACILITIES, PROGRAMS IN DESOTO COUNTY, FLORIDA; AUTHORIZING THE IMPOSITION AND COLLECTION OF ASSESSMENTS AGAINST PROPERTY WITHIN DESOTO COUNTY; PROVIDING CERTAIN DEFINITIONS; PROVIDING FOR THE CREATION OF ASSESSMENT AREAS; ESTABLISHING THE PROCEDURES FOR IMPOSING ASSESSMENTS; ESTABLISHING PROCEDURES FOR NOTICE AND ADOPTION OF ASSESSMENT ROLLS; PROVIDING THAT ASSESSMENTS CONSTITUTE A LIEN ON ASSESSED PROPERTY UPON ADOPTION OF THE ASSESSMENT ROLL; PROVIDING THAT THE LIEN FOR AN ASSESSMENT COLLECTED PURSUANT TO SECTIONS 197.3632 AND 197.3635, FLORIDA STATUTES, UPON PERFECTION SHALL ATTACH TO THE PROPERTY ON THE PRIOR JANUARY 1, THE LIEN DATE FOR AD VALOREM TAXES; PROVIDING THAT A PERFECTED LIEN SHALL BE EQUAL IN RANK AND DIGNITY WITH THE LIENS OF ALL STATE, COUNTY, DISTRICT, OR MUNICIPAL TAXES AND ASSESSMENTS AND SUPERIOR IN DIGNITY TO ALL OTHER PRIOR LIENS, MORTGAGES, TITLES, AND CLAIMS; AUTHORIZING EXEMPTIONS AND HARDSHIP ASSISTANCE; PROVIDING PROCEDURES FOR COLLECTION OF ASSESSMENTS; PROVIDING A MECHANISM FOR THE IMPOSITION OF ASSESSMENTS ON GOVERNMENT PROPERTY; REPEALING ARTICLES V AND VI OF CHAPTER 10 OF THE DESOTO COUNTY CODE OF ORDINANCES CONCERNING SPECIAL ASSESSMENT (FIRE AND EMS) AND SPECIAL ASSESSMENT (ROAD AND DRAINAGE) IN THEIR ENTIRETIES; PROVIDING FOR APPLICABILITY; DECLARING THIS ORDINANCE TO BE SUPPLEMENTAL AUTHORITY; PROVIDING FOR SEVERABILITY, CONFLICTS AND CODIFICATION; AND PROVIDING AN EFFECTIVE DATE.

NOW, THEREFORE, BE IT ENACTED BY THE BOARD OF COUNTY COMMISSIONERS OF DESOTO COUNTY:

ARTICLE I

INTRODUCTION

SECTION 1.01. DEFINITIONS. As used in this Ordinance, the following words and terms shall have the following meanings, unless the context clearly otherwise requires:

"Annual Rate Resolution" means the resolution described in Section 2.08 hereof, approving an Assessment Roll for a specific Fiscal Year. The Final Assessment Resolution shall constitute the Annual Rate Resolution for the initial Fiscal Year in which an Assessment is imposed.

"Assessed Property" means all parcels of land included on the Assessment Roll that receive a special benefit from the delivery of the service, facility or program identified in the Initial Assessment Resolution.

"Assessment" means a special assessment imposed by the County pursuant to this Ordinance to fund the Service Cost of services, facilities, or programs that provide a special benefit to property as a consequence of a logical relationship to the value, use, or characteristics of property identified in an Initial Assessment Resolution.

"Assessment Area" means any of the areas created by resolution of the Board pursuant to Section 2.01 hereof, that specially benefit from a service, facility, or program.

"Assessment Roll" means the special assessment roll relating to an Assessment approved by a Final Assessment Resolution pursuant to Section 2.07 hereof or an Annual Rate Resolution pursuant to Section 2.08 hereof.

"Assessment Unit" means the unit or criteria utilized to determine the Assessment for each parcel of property, as set forth in the Initial Assessment Resolution. "Assessment Units" may include, by way of example only and not limitation, one or a combination of the

following: front footage, platted lots or parcels of record, vested lots, land area, improvement area, equivalent residential connections, permitted land use, trip generation rates, rights to future trip generation capacity under applicable concurrency management regulations, property value or any other physical characteristic or reasonably expected use of the property that has a logical relationship to the service, facility, or program to be funded from proceeds of the Assessment.

"Board" shall mean the Board of County Commissioners of DeSoto County, Florida.

"Building" means any structure, whether temporary or permanent, built for support, shelter or enclosure of persons, chattel or property of any kind. This term shall include mobile homes or any vehicles serving in any way the function of a building.

"Certificate of Occupancy" means the written certification issued by the County that a Building is ready for occupancy for its intended use. For the purposes of this Ordinance, a set up or tie down permit or its equivalent issued for a mobile home shall be considered a Certificate of Occupancy.

"Clerk" means the person who serves as the Clerk for the Board and such other person as may be duly authorized to act on his or her behalf.

"County" means DeSoto County, Florida.

"County Administrator" means the chief administrative officer of the County, or such person's designee.

"Final Assessment Resolution" means the resolution described in Section 2.07 hereof which shall confirm, modify, or repeal the Initial Assessment Resolution and which shall be the final proceeding for the imposition of an Assessment.

"Fiscal Year" means that period commencing October 1st of each year and continuing through the next succeeding September 30th, or such other period as may be prescribed by law as the fiscal year for the County.

"Government Property" means property owned by the United States of America or any agency thereof, the State of Florida or any agency thereof, a county, a special district, a municipal corporation or any agencies of any of the foregoing entities.

"Initial Assessment Resolution" means the resolution described in Section 2.03 hereof which shall be the initial proceeding for the identification of the service, facility, program for which an Assessment is to be made and for the imposition of an Assessment.

"Maximum Assessment Rate" means the maximum rate of assessment established by the Final Assessment Resolution for the service, facility, program identified in the Initial Assessment Resolution or Preliminary Rate Resolution and confirmed by the Board in the Final Assessment Resolution or Annual Rate Resolution.

"Ordinance" means this Master Service Assessment Ordinance, as it may be amended from time-to-time.

"Owner" shall mean the Person reflected as the owner of Assessed Property on the Tax Roll.

"Person" means any individual, partnership, firm, organization, corporation, association, or any other legal entity, whether singular or plural, masculine or feminine, as the context may require.

"Preliminary Rate Resolution" means the resolution described in Section 2.08 hereof initiating the annual process for updating the annual Assessment Roll and directing the reimposition of Assessments pursuant to an Annual Rate Resolution.

"Property Appraiser" means the Property Appraiser of DeSoto County.

"Service Cost" means the amount necessary in any Fiscal Year to fund the provision of a defined service, facility, or program which provides a special benefit to Assessed Property, and can include, but not be limited to: (A) the cost of physical construction, reconstruction or completion of any required facility or improvement; (B) the costs incurred in any required acquisition or purchase; (C) the cost of all labor, materials, machinery, and equipment; (D) the cost of fuel, parts, supplies, maintenance, repairs, and utilities; (E) the cost of computer services, data processing, and communications; (F) the cost of all lands and interest therein, leases, property rights, easements, and franchises of any nature whatsoever; (G) the cost of any indemnity or surety bonds and premiums for insurance; (H) the cost of salaries, volunteer pay, workers' compensation insurance, or other employment benefits; (I) the cost of uniforms, training, travel, and per diem; (J) the cost of construction plans and specifications, surveys and estimates of costs; (K) the cost of engineering, financial, legal, and other professional services; (L) the costs of compliance with any contracts or agreements entered into by the County relating to the provision of said services; (M) all costs associated with the structure, implementation, collection, and enforcement of the Assessments, including any service charges of the Clerk, Tax Collector, or Property Appraiser, and delinquent amounts from prior impositions, and amounts necessary to off-set discounts received for early payment of Assessments pursuant to the Uniform Assessment Collection Act or for early payment of Assessments collected pursuant to Section 3.02 herein; (N) all other costs and expenses necessary or incidental to the acquisition, provision, or construction of the service, facility, or program to be funded by the Assessment, and such other expenses as may be necessary or incidental to any

related financing authorized by the Board by subsequent resolution; (O) an amount for contingencies and anticipated delinquencies and uncollectible Assessments; and (P) reimbursement to the County or any other Person for any moneys advanced for any costs incurred by the County or such Person in connection with any of the foregoing items of Service Cost.

"Tax Collector" means the Tax Collector of DeSoto County.

"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 Sections 197.3632 and 197.3635, Florida Statutes, as amended from time-to-time, or any successor statutes authorizing the collection of non-ad valorem assessments on the same bill as ad valorem taxes, and any applicable regulations promulgated thereunder.

SECTION 1.02. INTERPRETATION. Unless the context indicates otherwise, words importing the singular number include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this Ordinance; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this Ordinance. Words of any gender include the correlative words of the other genders, unless the sense indicates otherwise.

SECTION 1.03. GENERAL FINDINGS. It is hereby ascertained, determined, and declared that:

(A) Pursuant to Article VIII, section 1, Florida Constitution, sections 125.01 and 125.66, Florida Statutes, the Board has all powers of local self-government to perform

county functions and to render county services in a manner not inconsistent with law, and such power may be exercised by the enactment of County ordinances.

(B) The Assessments to be imposed pursuant to this Ordinance shall constitute non-ad valorem assessments within the meaning and intent of the Uniform Assessment Collection Act.

(C) The Assessments to be imposed pursuant to this Ordinance are imposed by the Board, not the County Property Appraiser or Tax Collector. The duties of the Property Appraiser and Tax Collector under the Uniform Assessment Collection Act are ministerial.

(D) The purpose of this Ordinance is to: (1) provide procedures and standards for the imposition of Assessments within the County by resolution under the general home rule powers of a County to impose special assessments, (2) authorize a procedure for the funding of public services, facilities, programs providing special benefit to subsequently identified property within the County, and (3) provide for the method of collection of the Assessments.

ARTICLE II

GENERAL PROVISIONS

SECTION 2.01. CREATION OF ASSESSMENT AREAS.

(A) The Board is hereby authorized to create Assessment Areas in accordance with the procedures set forth herein to include property located within the incorporated area of the County that is specially benefitted by the services, facilities, programs proposed for funding from the proceeds of Assessments to be imposed therein.

(B) Either the Initial Assessment Resolution proposing each Assessment Area or the Final Assessment Resolution creating each Assessment Area shall include brief descriptions of the proposed services, facilities, programs, a description of the property to be included within the Assessment Area, and specific legislative findings that recognize the special benefit to be provided by each proposed service, facility, program to property within the Assessment Area.

SECTION 2.02. GENERAL AUTHORITY.

(A) The Board is hereby authorized to impose an annual Assessment to fund all or any portion of the Service Cost on benefitted property at a rate of assessment based on the special benefit accruing to such property from the County's provision of the subsequently identified service, facility, or program.

(B) The amount of the Assessment that is imposed each Fiscal Year against each parcel of Assessed Property shall be determined pursuant to an apportionment methodology based upon a classification of property designed to provide a fair and reasonable apportionment of the Service Cost among properties on a basis reasonably

related to the special benefit provided by the service, facility, or program funded with assessment proceeds.

(C) Nothing contained in this Ordinance shall be construed to require the imposition of Assessments against Government Property.

(D) All Assessments shall be imposed in conformity with the procedures set forth in this Article II.

SECTION 2.03. INITIAL PROCEEDINGS. The initial proceeding for the imposition of an Assessment shall be the Board's adoption of an Initial Assessment Resolution (A) describing the property to be located within any proposed Assessment Area; (B) containing a brief and general description of the services, facilities, or programs to be provided; (C) determining the Service Cost to be assessed; (D) describing the method of apportioning the Service Cost and the computation of the Assessments for specific properties; (E) establishing an estimated assessment rate for the upcoming Fiscal Year; (F) establishing a Maximum Assessment Rate, if desired by the Board; (G) authorizing the date, time, and place of a public hearing to consider the adoption of the Final Assessment Resolution for the upcoming Fiscal Year; and (H) directing the County Administrator to (1) prepare the initial Assessment Roll, as required by Section 2.04 hereof, (2) publish the notice required by Section 2.05 hereof, and (3) mail the notice required by Section 2.06 hereof.

SECTION 2.04. ASSESSMENT ROLL.

(A) The County Administrator shall prepare, or direct the preparation of, the initial Assessment Roll for the Assessments, which shall contain the following:

(1) A summary description of all Assessed Property conforming to the description contained on the Tax Roll.

(2) The name of the Owner of the Assessed Property.

(3) The amount of the Assessment to be imposed against each Assessed Property.

(B) The initial Assessment Roll shall be available in the office of the County Administrator and open to public inspection. The foregoing shall not be construed to require that the Assessment Roll be in printed form if the amount of the Assessment for each parcel of property can be determined by use of a computer terminal available to the public.

SECTION 2.05. NOTICE BY PUBLICATION.

(A) Upon completion of the initial Assessment Roll, the County Administrator shall publish, or direct the publication of, once in a newspaper of general circulation within the County a notice stating that at a meeting of the Board on a certain day and hour, not earlier than 20 calendar days from such publication, which meeting shall be a regular, adjourned, or special meeting, the Board will hear objections of all interested persons to the Final Assessment Resolution which shall establish the rate of assessment and approve the aforementioned initial Assessment Roll.

(B) The published notice shall conform to the requirements set forth in the Uniform Assessment Collection Act. Such notice shall include (1) a geographic depiction of the property subject to the Assessment; (2) a brief and general description of the services, facilities, or programs to be provided; (3) the rate of assessment including a Maximum Assessment Rate in the event one was adopted by in the Initial Assessment

Resolution; (4) the procedure for objecting provided in Section 2.07 hereof; (5) the method by which the Assessment will be collected; and (6) a statement that the initial Assessment Roll is available for inspection at the office of the County Administrator and all interested persons may ascertain the amount to be assessed against a parcel of Assessed Property at the office of the County Administrator.

SECTION 2.06. NOTICE BY MAIL.

(A) In addition to the published notice required by Section 2.05, the County Administrator shall provide notice, or direct the provision of notice, of the proposed Assessment and public hearing by first class mail to the Owner of each parcel of property subject to the Assessment.

(B) Such notice shall include (1) the purpose of the Assessment; (2) the rate of assessment to be levied against each parcel of property, including a Maximum Assessment Rate in the event one was adopted by the Initial Assessment Resolution; (3) the Assessment Unit applied to determine the Assessment; (4) the number of such Assessment Units contained in each parcel of property; (5) the total revenue to be collected by the County from the Assessment; (6) a statement that failure to pay the Assessment will cause a tax certificate to be issued against the property or foreclosure proceedings to be instituted, either of which may result in a loss of title to the property; (7) a statement that all affected Owners have a right to appear at the hearing and to file written objections with the Board within 20 days of the notice; and (8) the date, time, and place of the hearing.

(C) 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 Owner at such address as is shown on the Tax Roll. Notice shall be deemed mailed upon delivery thereof to the possession of the United States Postal Service. The County Administrator 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 payment of an Assessment imposed by the Board pursuant to this Ordinance.

SECTION 2.07. ADOPTION OF FINAL ASSESSMENT RESOLUTION.

(A) At the public hearing as noticed pursuant to Sections 2.05 and 2.06 hereof, or to such time as an adjournment or continuance may be taken by the Board, the Board shall receive any written objections of interested persons and may then, or at any subsequent meeting of the Board, adopt the Final Assessment Resolution which shall (1) create any Assessment Area; (2) confirm, modify, or repeal the Initial Assessment Resolution with such amendments, if any, as may be deemed appropriate by the Board; (3) establish the rate of the Assessment to be levied in the upcoming Fiscal Year; (4) establish the Maximum Assessment Rate that may be levied in the event such rate was included in the Initial Assessment Resolution; (5) approve the initial Assessment Roll, with such amendments as it deems just and right; and (6) determine the method of collection.

(B) The adoption of the Final Assessment Resolution by the Board shall constitute a legislative determination that all parcels assessed derive a special benefit from the services, facilities, or programs to be provided or constructed and a legislative determination that the Assessments are fairly and reasonably apportioned among the properties that receive the special benefit.

(C) All written objections to the Final Assessment Resolution shall be filed with the County Administrator at or before the time or adjourned time of such hearing. The Final Assessment Resolution shall constitute the Annual Rate Resolution for the initial Fiscal Year in which Assessments are imposed or reimposed hereunder.

SECTION 2.08. ANNUAL ADOPTION PROCEDURES.

(A) Annually, during the budget adoption process, the Board shall determine whether to reimpose an Assessment Resolution for each Fiscal Year following the initial Fiscal Year. If the Board elects to reimpose an Assessment, the procedures in this Section 2.08 shall be followed.

(B) The initial proceedings for the reimposition of an annual Assessment shall be the adoption of a Preliminary Rate Resolution by the Board (1) containing a brief and general description of the services, facilities, or programs to be provided; (2) determining the Service Cost to be assessed for the upcoming Fiscal Year; (3) establishing the estimated assessment rate for the upcoming Fiscal Year; (4) establishing or increasing a Maximum Assessment Rate, if desired by the Board; (5) authorizing the date, time, and place of a public hearing to receive and consider comments from the public and consider the adoption of the Annual Rate Resolution for the upcoming Fiscal Year; and (6) directing the County Administrator to (a) update the Assessment Roll, (b) provide notice by publication and first class mail to affected Owners in the event circumstances described in subsection (F) of this Section so require, and (c) directing and authorizing any supplemental or additional notice deemed proper, necessary or convenient by the County.

(C) At the public hearing established in the Preliminary Rate Resolution or to which an adjournment or continuance may be taken by the Board, the Board shall receive

any oral or written objections of interested persons and may then, or at any subsequent meeting of the Board, adopt the Annual Rate Resolution, which shall (1) establish the rate of assessment to be imposed in the upcoming Fiscal Year and (2) approve the Assessment Roll for the upcoming Fiscal Year with such adjustments as the Board deems just and right. The Assessment Roll shall be prepared in accordance with the method of apportionment set forth in the Initial Assessment Resolution, or any subsequent Preliminary Rate Resolution, together with modifications, if any, that are provided and confirmed in the Final Assessment Resolution or any subsequent Annual Rate Resolution.

(D) Nothing herein shall preclude the board from providing annual notification to all Owners of Assessed Property in the manner provided in Sections 2.05 and 2.06 hereof or any other method as provided by law.

(E) The Board may establish or increase a Maximum Assessment Rate in an Initial Assessment Resolution or Preliminary Rate Resolution and confirm such Maximum Assessment Rate in the Annual Rate Resolution in the event notice of such Maximum Rate Assessment has been included in the notices required by Section 2.05 and 2.06 hereof.

(F) In the event (1) the proposed Assessment for any Fiscal Year exceeds the rates of assessment adopted by the Board, including a Maximum Assessment Rate, if any, that were listed in the notices previously provided to the Owners of Assessed Property pursuant to Sections 2.05 and 2.06 hereof, (2) the purpose for which the Assessment is imposed or the use of the revenue from the Assessment is substantially changed from that represented by notice previously provided to the Owners of Assessed Property pursuant to Sections 2.05 and 2.06 hereof, (3) Assessed Property is reclassified or the method of apportionment is revised or altered resulting in an increased Assessment from that

represented by notice previously provided to the Owners of Assessed Property pursuant to Sections 2.05 and 2.06 hereof, or (4) an Assessment Roll contains Assessed Property that was not included on the Assessment Roll approved for the prior Fiscal Year, notice shall be provided by publication and first class mail to the Owners of such Assessed Property as provided by law. Such notice shall substantially conform with the notice requirements set forth in Sections 2.05 and 2.06 hereof and inform the Owner of the date, time, and place for the adoption of the Annual Rate Resolution. The 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 payment of an Assessment imposed by the Board pursuant to this Ordinance.

(G) As to any Assessed Property not included on an Assessment Roll approved by the adoption of the Final Assessment Resolution or a prior year's Annual Rate Resolution, the adoption of the succeeding Annual Rate Resolution shall be the final adjudication of the issues presented as to such Assessed Property (including, but not limited to, the determination of special benefit and fair apportionment to the Assessed Property, the method of apportionment and assessment, the rate of assessment, the establishment or increase of a Maximum Assessment Rate, the Assessment Roll, and the levy and lien of the Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of the Board action on the Annual Rate Resolution. Nothing contained herein shall be construed or interpreted to affect the finality of any Assessment not challenged within the required 20-day period for those Assessments previously imposed against Assessed Property by the inclusion of the

Assessed Property on an Assessment Roll approved in the Final Assessment Resolution or any subsequent Annual Rate Resolution.

(H) The Assessment Roll, as approved by the Annual Rate Resolution, shall be delivered to the Tax Collector as required by the Uniform Assessment Collection Act, or if the alternative method described in Section 3.02 hereof is used to collect the Assessments, such other official as the Board by resolution shall designate. If the Assessment against any property shall be sustained, reduced, or abated by the court, an adjustment shall be made on the Assessment Roll.

SECTION 2.09. LIEN OF ASSESSMENTS. Upon the adoption of the Assessment Roll, all Assessments shall constitute a lien against such property equal in rank and dignity with the liens of all state, county, district, or municipal taxes and special assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other prior liens, mortgages, titles, and claims, until paid. The lien for an Assessment shall be deemed perfected upon adoption by the Board of the Final Assessment Resolution or the Annual Rate Resolution, whichever is applicable. The lien for an Assessment collected under the Uniform Assessment Collection Act shall attach to the property as provided by law. The lien for an Assessment collected under the alternative method of collection provided in Section 3.02 shall be deemed perfected upon adoption by the Board of the Final Assessment Resolution or the Annual Rate Resolution, whichever is applicable, and shall attach to the property on such date of adoption.

SECTION 2.10. REVISIONS TO ASSESSMENTS. If any Assessment made under the provisions of this Ordinance is either in whole or in part annulled, vacated, or set aside by the judgment of any court of competent jurisdiction, 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 or omitted 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 benefited by the Service Costs following as nearly as may be practicable, the provisions of this Ordinance and in case such second Assessment is annulled, vacated, or set aside, the Board may obtain and impose other Assessments until a valid Assessment is imposed.

SECTION 2.11. PROCEDURAL IRREGULARITIES. Any informality or irregularity in the proceedings in connection with the levy of any Assessment under the provisions of this Ordinance 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 Ordinance; 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 Ordinance must file an objection with a court of competent jurisdiction within the time periods prescribed herein.

SECTION 2.12. CORRECTION OF ERRORS AND OMISSIONS.

(A) No act of error or omission on the part of the Property Appraiser, Tax Collector, County Administrator, Board, Clerk or their deputies, employees, or designees, shall operate to release or discharge any obligation for payment of an Assessment imposed by the Board under the provision of this Ordinance.

(B) When it shall appear that any Assessment should have been imposed under this Ordinance against a lot or parcel of property specially benefited by the provision of a service, facility, program, but such property was omitted from the Assessment Roll or was not listed on the Assessment Roll as an individual parcel of property as of the effective date of the Assessment Roll approved by the Annual Rate Resolution for any upcoming Fiscal Year, the Board may, upon provision of appropriate notice as set forth in this Ordinance, impose the applicable Assessment for the Fiscal Year in which such error is discovered, in addition to the applicable Assessment due for the prior two Fiscal Years. The Assessment shall constitute a lien against such property 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 prior liens, mortgages, titles and claims in and to or against the real property involved, shall be collected as provided in Article III hereof, and shall be deemed perfected on the date of adoption of the resolution imposing the omitted or delinquent assessments.

(C) The County Administrator shall have the authority at any time, upon his or her own initiative or in response to a timely filed petition from the Owner of any Assessed Property, to reclassify property based upon presentation of competent and substantial evidence and correct any error in applying the Assessment apportionment method to any particular property not otherwise requiring the provision of notice pursuant to the Uniform Assessment Collection Act. Any such correction that reduces an Assessment shall be considered valid ab initio and shall in no way affect the enforcement of the Assessment imposed under the provisions of this Ordinance. 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 2.06 hereof providing the date, time and place that the Board will consider confirming the correction and offering the owner an opportunity to be heard. All requests from affected property owners for any such changes, modifications or corrections shall be referred to, and processed by, the County Administrator and not, the Property Appraiser or Tax Collector.

(D) 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 correcting errors and insolvencies on the Tax Roll upon timely written request and direction of the County Administrator.

SECTION 2.13. INTERIM ASSESSMENTS.

(A) An interim Assessment may be imposed against all property, for which a Certificate of Occupancy is issued, after adoption of the Annual Rate Resolution.

(B) The amount of the interim Assessment shall be calculated upon a monthly rate, which shall be one-twelfth of the annual rate for such property computed in accordance with the Annual Rate Resolution for the Fiscal Year for which the interim Assessment is being imposed. Such monthly rate shall be imposed for each full calendar month remaining in the Fiscal Year. In addition to the monthly rate, the interim Assessment may also include an estimate of the subsequent Fiscal Year's Assessment.

(C) No Certificate of Occupancy shall be issued until full payment of the interim Assessment is received by the County. Issuance of the Certificate of Occupancy by mistake or inadvertence without the payment in full of the interim Assessment shall not relieve the Owner of such property of the obligation of full payment.

(D) Any interim Assessment not collected prior to the issuance of the Certificate of Occupancy may be collected pursuant to the Uniform Assessment Collection Act as provided in Section 3.01 of this Ordinance or by any other method authorized by law. Any interim Assessment shall be deemed due and payable on the date the Certificate of Occupancy was issued and shall constitute a lien against such property as of that date. Said 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 real property involved and shall be deemed perfected upon the issuance of the Certificate of Occupancy.

SECTION 2.14. AUTHORIZATION FOR EXEMPTIONS AND HARDSHIP ASSISTANCE.

(A) The Board, in its sole discretion, shall determine whether to provide exemptions from payment of an Assessment for Government Property or other property whose use is wholly or partially exempt from ad valorem taxation under Florida law.

(B) The Board, in its sole discretion, shall determine whether to provide a program of hardship assistance to County residents who are living below or close to the poverty level and are at risk of losing title to their homes as a result of the imposition of an Assessment.

(C) The Board shall designate the funds available to provide any exemptions or hardship assistance. The provision of an exemption or hardship assistance in any one year shall in no way establish a right or entitlement to such exemption or assistance in any subsequent year and the provision of funds in any year may be limited to the extent funds are available and appropriated by the Board. Any funds designated for exemptions or

hardship assistance shall be paid by the County from funds other than those generated by the Assessment.

(D) Any shortfall in the expected Assessment proceeds due to any hardship assistance or exemption from payment of the Assessments required by law or authorized by the Board shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Assessments. In the event a court of competent jurisdiction determines any exemption or reduction by the Board is improper or otherwise adversely affects the validity of the Assessment imposed for any Fiscal Year, the sole and exclusive remedy shall be the imposition of an Assessment upon each affected Tax Parcel in the amount of the Assessment that would have been otherwise imposed save for such reduction or exemption afforded to such Tax Parcel by the Board.

SECTION 2.15. EFFECT OF FINAL ASSESSMENT RESOLUTION.

(A) The Assessments for the initial Fiscal Year shall be established upon adoption of the Final Assessment Resolution. The adoption of the Final Assessment Resolution shall be the final adjudication of the issues presented (including, but not limited to, the method of apportionment and assessment, the Maximum Assessment Rate, the initial rate of assessment, the initial 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 action on the Final Assessment Resolution.

(B) The initial Assessment Roll, as approved by the Final Assessment Resolution, shall be delivered to the Tax Collector or such person's designee as required

by the Uniform Assessment Collection Act, or if an alternative method is used to collect the Assessments, such other official as the Board by resolution shall designate.

ARTICLE III

COLLECTION AND USE OF ASSESSMENTS

SECTION 3.01. METHOD OF COLLECTION.

(A) Unless otherwise directed by the Board, the Assessments shall be collected pursuant to the Uniform Assessment Collection Act, and the County shall comply with all applicable provisions of the Uniform Assessment Collection Act. Any hearing or notice required by this Ordinance may be combined with any other hearing or notice required by the Uniform Assessment Collection Act.

(B) The amount of an Assessment to be collected using the Uniform Assessment Collection Act for any specific parcel of benefitted property may include an amount equivalent to the payment delinquency, delinquency fees and recording costs for a prior year's assessment for a comparable service, facility, program provided, (1) the collection method used in connection with the prior year's assessment did not employ the use of the Uniform Assessment Collection Act, (2) notice is provided to the Owner, and (3) any lien on the affected parcel for the prior year's assessment is supplanted and transferred to such Assessment upon certification of a non-ad valorem roll to the Tax Collector by the County.

SECTION 3.02. ALTERNATIVE METHOD OF COLLECTION. In lieu of using the Uniform Assessment Collection Act, the Board may elect to collect Assessments by any other method which is authorized by law or under the alternative collection method provided by this Section:

(A) The Board shall provide Assessment bills by first class mail to the Owner of each affected parcel of property, other than Government Property. The bill or accompanying explanatory material shall include (1) a brief explanation of the Assessment, (2) a description of the unit of measurement used to determine the amount of the Assessment, (3) the number of units contained within the parcel, (4) the total amount of the Assessment imposed against the parcel for the appropriate period, (5) the location at which payment will be accepted, (6) the date on which the Assessment is due, and (7) a statement that the Assessment constitutes 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.

(B) A general notice of the lien resulting from imposition of the Assessments shall be recorded in the Official Records of the County. Nothing herein shall be construed to require that individual liens or releases be filed in the Official Records.

(C) The Board shall have the right to foreclose and collect all delinquent Assessments in the manner provided by law for the foreclosure of mortgages on real property or appoint or retain an agent to institute such foreclosure and collection proceedings. An Assessment shall become delinquent if it is not paid within 30 days from the date any installment is due. The Board or its agent shall notify any property owner who is delinquent in payment of his or her Assessment within 60 days from the date such assessment was due. Such notice shall state in effect that the Board or its agent will either (1) initiate a foreclosure action or suit in equity and cause the foreclosure of such property subject to a delinquent Assessment in a method now or hereafter provided by law for foreclosure of mortgages on real property, or (2) cause an amount equivalent to the

delinquent Assessment, not previously subject to collection using the uniform method under the Uniform Assessment Collection Act, to be collected on the tax bill for a subsequent year.

(D) All costs, fees and expenses, including reasonable attorney fees and title search expenses, related to any foreclosure action as described herein shall be included in any judgment or decree rendered therein. At the sale pursuant to decree in any such action, the County may be the purchaser to the same extent as any Person. The Board or its agent may join in one foreclosure action the collection of Assessments against any or all property assessed in accordance with the provisions hereof. All delinquent Owners whose property is foreclosed shall be liable for an apportioned amount of reasonable costs and expenses incurred by the Board and its agents, including reasonable attorney fees, in collection of such delinquent Assessments and any other costs incurred by the Board as a result of such delinquent Assessments and the same shall be collectible as a part of or in addition to, the costs of the action.

(E) In lieu of foreclosure, any delinquent Assessment and the costs, fees and expenses attributable thereto, may be collected pursuant to the Uniform Assessment Collection Act; provided however, that (1) notice is provided to the Owner in the manner required by the Uniform Assessment Collection Act and this Ordinance, and (2) any existing lien of record on the affected parcel for the delinquent Assessment is supplanted by the lien resulting from certification of the Assessment Roll to the Tax Collector.

(F) Notwithstanding the Board's use of an alternative method of collection, the County Administrator shall have the same power and authority to correct errors and omissions as provided to him or other County officials in Section 2.12 hereof.

(G) Any Board action required in the collection of Assessments may be by resolution.

SECTION 3.03. GOVERNMENT PROPERTY.

(A) In the event Assessments are imposed against Government Property, the County shall provide Assessment bills by first class mail to the Owner of each affected parcel of Government Property. The bill or accompanying explanatory material shall include (1) a brief explanation of the Assessment, (2) a description of the unit of measurement used to determine the amount of the Assessment, (3) the number of units contained within the parcel, (4) the total amount of the parcel's Assessment for the appropriate period, (5) the location at which payment will be accepted, and (6) the date on which the Assessment is due.

(B) Assessments imposed against Government Property shall be due on the same date as all other Assessments and, if applicable, shall be subject to the same discounts for early payment.

(C) An Assessment shall become delinquent if it is not paid within 30 days from the date any installment is due. The County shall notify the Owner of any Government Property that is delinquent in payment of its Assessment within 60 days from the date such Assessment was due. Such notice shall state that the County will initiate a mandamus or other appropriate judicial action to compel payment.

(D) All costs, fees and expenses, including reasonable attorney fees and title search expenses, related to any mandamus or other action as described herein shall be included in any judgment or decree rendered therein. All delinquent owners of Government

Property against which a mandamus or other appropriate action is filed shall be liable for an apportioned amount of reasonable costs and expenses incurred by the County, including reasonable attorney fees, in collection of such delinquent Assessments and any other costs incurred by the County as a result of such delinquent Assessments and the same shall be collectible as a part of or in addition to, the costs of the action.

(E) As an alternative to the foregoing, an Assessment imposed against Government Property may be collected on the bill for any utility service provided to such Government Property. The Board may contract for such billing services with any utility not owned by the County.

ARTICLE IV

GENERAL PROVISIONS

SECTION 4.01. APPLICABILITY. This Ordinance and the Board's authority to impose assessments pursuant hereto shall be applicable throughout the County.

SECTION 4.02. ALTERNATIVE METHOD.

(A) This Ordinance shall be deemed to provide an additional and alternative method for the doing of the things authorized hereby 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 Ordinance, being necessary for the welfare of the inhabitants of the County, shall be liberally construed to effect the purposes hereof.

(B) Nothing herein shall preclude the Board from directing and authorizing, by resolution, the combination with each other of (1) any supplemental or additional notice deemed proper, necessary, or convenient by the County, (2) any notice required by this Ordinance, or (3) any notice required by law, including the Uniform Assessment Collection Act.

SECTION 4.03. REPEALER.

(A) Chapter 10, Article V of the DeSoto County Code of Ordinances concerning "Special Assessments (Fire and EMS) and Chapter 10, Article VI of the DeSoto County Code of Ordinances concerning "Special Assessments (Road and Drainage) are hereby repealed in their entirety.

(B) Any special assessments imposed pursuant to the existing Chapter 10, Articles V or VI of the DeSoto County Code of Ordinances being repealed herein that

remain outstanding shall remain due and payable. Any funds collected pursuant to an assessment program implemented under Chapter 10, Articles V or VI of the DeSoto County Code of Ordinances being repealed herein that have not yet been expended shall be expended in accordance with the procedures in effect at the time of their collection.

SECTION 4.04. SEVERABILITY. The provisions of this Ordinance are severable; and if any section, subsection, sentence, clause or provision is held invalid by any court of competent jurisdiction, the remaining provisions of this Ordinance shall not be affected thereby.

SECTION 4.05. CONFLICTS. All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 4.06. CODIFICATION. It is the intention of the Board, and it is hereby ordained that the provisions of this Ordinance shall become and be made a part of the Code of the DeSoto County; that the sections of this Ordinance may be renumbered or relettered to accomplish such intentions; and that the word "Ordinance" shall be changed to "Section" or other appropriate word.

SECTION 4.07. EFFECTIVE DATE. A certified copy of this Ordinance shall be filed in the Department of State by the Clerk of the Board within ten (10) days after enactment by the Board and shall take effect as provided herein.

PASSED AND ADOPTED this _____ day of _____, 2025.

BOARD OF COUNTY COMMISSIONERS
OF DESOTO COUNTY, FLORIDA

Chair

ATTEST:

County Administrator, as Clerk to the Board

APPROVED AS TO FORM AND CORRECTNESS:

County Attorney