



**Bay County Board of County Commissioners
Agenda Item Summary**

Resolution to Use Uniform Method of Collecting Non-Ad Valorem Special Assessments

DEPARTMENT MAKING REQUEST/NAME:

County Attorney
Beverly Brown, Assistant County Attorney

MEETING DATE:

December 16, 2025

REQUESTED MOTION/ACTION:

Board to conduct a public hearing, approve the attached resolution electing to use the uniform method of collection for any non-ad valorem special assessment program and authorize the chairman to sign the same.

AGENDA

Public Hearing

BUDGETED ITEM?

BUDGET ACTION:

FINANCIAL IMPACT SUMMARY
STATEMENT:

BACKGROUND:

Under Florida Statute and Bay County Code, the Board has the authority to impose non ad valorem special assessments for the cost of providing services, facilities, and programs for fire rescue services, facilities and improvements; roadway maintenance and improvements; canal maintenance and improvements; street lighting operations, maintenance and improvements; sidewalk maintenance and improvements; abatement of code violations and nuisances; unsafe structures; clean and liens, and delinquent participating paving liens.

Pursuant to Fla. Stat. 197.3632(3)(a), in order to impose special assessments for the fiscal year beginning October 1, 2026, the Board must advertise a notice of intent once a week for four (4) consecutive weeks, conduct a public hearing, and adopt a resolution indicating it intends to use the uniform method of collecting non-ad valorem assessments. Bay County has advertised the notice of intent as required by statute and attached for Board consideration is a resolution indicating that the Board intends to use the uniform method of collecting non-ad valorem assessments. **(Exhibit 1)**

Staff recommends that the Board conduct a public hearing, receive public comments, and approve the attached resolution electing to use the uniform method of collection for any non-ad valorem special assessment program.

ATTACHMENTS:

Description

Type

Proposed Resolution Electing to Use
Uniform Method of Collecting NAV Special
Assessments

RESOLUTION NO.: _____

A RESOLUTION OF BAY COUNTY, FLORIDA, ELECTING TO USE THE UNIFORM METHOD OF COLLECTING NON-AD VALOREM SPECIAL ASSESSMENTS LEVIED WITHIN THE UNINCORPORATED AND ALL INCORPORATED AREAS OF BAY COUNTY; STATING A NEED FOR SUCH LEVY; PROVIDING FOR THE MAILING OF THIS RESOLUTION; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Bay County, Florida (the “County”) is contemplating the imposition of special assessments to fund services, facilities, and programs for fire rescue services, facilities and improvements; roadway maintenance and improvements; canal maintenance and improvements; street lighting operations, maintenance and improvements; sidewalk maintenance and improvements; abatement of code violations and nuisances; unsafe structures; clean and liens, and delinquent participating paving liens; and other public services and facilities allowed by law; and

WHEREAS, the County intends to use the uniform method for collecting non-ad valorem special assessments for the cost of providing the above enumerated services, facilities, and programs to property within the unincorporated and all incorporated areas of the County as authorized by section 197.3632, Florida Statutes, as amended, because this method will allow such special assessments to be collected annually commencing in November 2026, in the same manner as provided for ad valorem taxes; and

WHEREAS, the County held a duly advertised public hearing prior to the adoption of this Resolution, proof of publication of such hearing being attached hereto as Exhibit A.

NOW THEREFORE, BE IT RESOLVED:

1. Commencing with the Fiscal Year beginning on October 1, 2026, and with the tax statement mailed for such Fiscal Year and continuing until discontinued by the County, the County intends to use the uniform method of collecting non-ad valorem assessments authorized in section 197.3632, Florida Statutes, as amended, to fund services, facilities, and programs for fire rescue services, facilities and improvements; roadway maintenance and improvements; canal maintenance and improvements; street lighting operations, maintenance and improvements; sidewalk maintenance and improvements; abatement of code violations and nuisances; unsafe structures; clean and liens, and delinquent participating paving liens; and other public services and facilities allowed by law. Such non-ad valorem assessments shall be levied within the unincorporated and all incorporated areas of the County. A legal description of such area subject to the assessments is attached hereto as Exhibit B and incorporated by reference.

2. The County hereby determines that the levy of the special assessments is needed to fund the cost of providing services, facilities, and programs for fire rescue services, facilities and improvements; roadway maintenance and improvements; canal maintenance and improvements; street lighting operations, maintenance and improvements; sidewalk maintenance and improvements; abatement of code violations and nuisances; unsafe structures; clean and liens, and delinquent participating paving liens; and other public services and facilities allowed by law throughout the County.

3. Upon adoption, the County Clerk is hereby directed to send a copy of this Resolution by United States mail to the Florida Department of Revenue, the Bay County Tax Collector, and the Bay County Property Appraiser by January 10, 2026.

4. This Resolution shall be effective upon adoption.

DULY ADOPTED this 16th day of December, 2025

BAY COUNTY, FLORIDA

By: _____
Clara Y. Pease, Chairman

(SEAL)

ATTEST:

APPROVED AS TO FORM:

Bill Kinsaul, Clerk

Office of County Attorney

EXHIBIT A

PROOF OF PUBLICATION

(INSERT PROOF OF PUBLICATION)

EXHIBIT B

LEGAL DESCRIPTION

All properties lying within Bay County as more particularly described in Section 7.03, Florida Statutes: Beginning at the southwest corner of section eighteen in township two, north, range eleven, west; thence west on the section line to the southwest corner of section eighteen in township two, north, range twelve, west; thence south on the range line dividing ranges twelve and thirteen, west, to the Meridian base line; thence west on the base line to the thread of Pine Log Creek in range sixteen, west; thence southwesterly along the thread of said creek into the Choctawhatchee River to the thread of said river; thence southwesterly along the thread of said river to a point where said river intersects the range line dividing ranges seventeen and eighteen, west; thence south on said range line to the Gulf of Mexico; thence in a southeastwardly direction following the meanderings of said gulf, including the waters of said gulf within the jurisdiction of the State of Florida, including all islands opposite the shoreline to a point where range line dividing ranges eleven and twelve, west, intersects with said gulf, thence north on said range line to place of beginning.