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**AMERICAN BEACH WATER AND SEWER DISTRICT**

**WATER AND SEWER EXPANSION PROJECT  
FINAL ASSESSMENT RESOLUTION**

**RESOLUTION NUMBER 2021- 177**

**ADOPTED SEPTEMBER 13, 2021**

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**RESOLUTION NO. 2021-177**

A RESOLUTION OF THE AMERICAN BEACH WATER AND SEWER DISTRICT RELATING TO THE CONSTRUCTION AND FUNDING OF THE WATER AND SEWER EXPANSION PROJECTS WITHIN THE DISTRICT; AMENDING APPENDIX C OF THE INITIAL ASSESSMENT RESOLUTION CONCERNING THE ASSESSMENT AREA; CONFIRMING THE INITIAL ASSESSMENT RESOLUTION, AS AMENDED; IMPOSING THE ASSESSMENTS; APPROVING THE ASSESSMENT ROLL; PROVIDING FOR COLLECTION OF THE ASSESSMENTS; PROVIDING FOR PREPAYMENT NOTICES; AND PROVIDING AN EFFECTIVE DATE.

**WHEREAS**, the Board of County Commissioners of Nassau County, Florida (the "Board"), enacted Ordinance No. 2020-26, to create the American Beach Water and Sewer District pursuant to Section 125.01 and 189.02, Florida Statutes, as a dependent special district to construct, own, operate, lease, and maintain water and sewer systems within its boundaries; and

**WHEREAS**, on July 26, 2021, the Board, sitting as the governing body of the District, adopted Resolution No. 2021-153 (the "Initial Assessment Resolution"), creating the Assessment Area and describing the method of assessing the Capital Cost and Project Cost against the real property that will be specially benefited thereby, and directing preparation of the preliminary Assessment Roll and provision of the notices required by the Ordinance; and

**WHEREAS**, pursuant to the provisions of the Ordinance, the Board is required to confirm or repeal the Initial Assessment Resolution, with such amendments as the Board deems appropriate, after hearing comments and receiving objections of all interested parties; and

**WHEREAS**, subsequent to the adoption of the Initial Assessment Resolution, the project design for the Water Expansion Project was modified, which necessitates that the Assessment Area in Appendix C of the Initial Assessment Resolution be similarly modified; and

**WHEREAS**, the Assessment Roll has heretofore been filed with the office of the County Manager, as required by the Ordinance; and

**WHEREAS**, as required by the terms of the Ordinance, notice of a public hearing has been published and mailed to each property owner proposed to be assessed notifying such property owner of the opportunity to be heard; the proof of publication and an affidavit of mailing are attached hereto as Appendices A and B respectively; and

**WHEREAS**, a public hearing was held on September 13, 2021, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance.

**NOW, THEREFORE, BE IT RESOLVED BY THE NASSAU COUNTY BOARD OF COUNTY COMMISSIONERS, SITTING AS THE GOVERNING BODY OF THE AMERICAN BEACH WATER AND SEWER DISTRICT, AS FOLLOWS:**

**SECTION 1. AUTHORITY.** This Resolution is adopted pursuant to the Ordinance, the Initial Assessment Resolution, Chapters 125 and 189, Florida Statutes, and other applicable provisions of law.

**SECTION 2. DEFINITIONS.** This Resolution is the Final Assessment Resolution as defined in the Ordinance. All capitalized terms in this Resolution shall have the meanings defined in the Ordinance and the Initial Assessment Resolution.

**SECTION 3. AMENDMENT OF INITIAL ASSESSMENT RESOLUTION.** The Assessment Area set forth in Appendix C of the Initial Assessment Resolution is hereby replaced with the revised Appendix C attached hereto.

**SECTION 4. CONFIRMATION OF INITIAL ASSESSMENT RESOLUTION.** The Initial Assessment Resolution, as amended herein, is hereby confirmed and ratified and such terms and provisions are hereby incorporated by reference.

**SECTION 5. APPROVAL OF ASSESSMENT ROLL.**

(A) The Assessment Roll, a copy of which was present or available for inspection at the above reference public hearing and is incorporated herein by reference, is hereby approved.

(B) Additionally, the Assessment Roll, as approved, includes those Tax Parcels of Assessed Property that cannot be set forth in that Assessment Roll due to the provisions of Section 119.071(4), Florida Statutes, concerning exempt “home addresses.”

**SECTION 6. IMPOSITION OF ASSESSMENTS TO FUND THE PROJECT COST OF THE WATER EXPANSION PROJECT AND SEWER EXPANSION PROJECT.**

(A) The Tax Parcels included in the Assessment Roll are hereby found to be specially benefited by the design, construction, and installation of the Water Expansion Project and Sewer Expansion Project in the amount of the maximum annual Assessment set forth in the Assessment Roll.

(B) The methodology for computing annual Assessments described in the Initial Assessment Resolution is hereby approved.

(C) Annual Assessments computed in the manner described in the Initial Assessment Resolution are hereby levied and imposed on all Tax Parcels included in the Assessment Roll for a period of not to exceed 20 years commencing in November 2021, at a maximum annual rate of \$234 per ERC for water and \$515 per ERC for sewer.

(D) Upon adoption of this Final Assessment Resolution:

(1) The Assessments 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 the ad valorem tax bill for such

year is otherwise paid in full pursuant to the Uniform Assessment Collection Act. The lien shall be deemed perfected upon adoption by the Board of this Final 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.

(2) As to any Tax Parcel that is to be acquired or otherwise transferred to an entity for which Assessments cannot be collected pursuant to the Uniform Assessment Collection Act through condemnation, negotiated sale or otherwise prior to adoption of the next Annual Rate Resolution, the Adjusted Prepayment Amount 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 to the extent permitted by law. 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 Rate Resolution and shall attach to the property included on the Assessment Roll upon adoption of the Annual Rate Resolution.

**SECTION 7. COLLECTION OF ASSESSMENTS.** The Assessments shall be collected pursuant to the Uniform Assessment Collection Act. Upon adoption of this Final Assessment Resolution, the County Manager shall cause the certification and delivery of the Assessment Roll to the Tax Collector by September 15, in the manner prescribed by the Uniform Assessment Collection Act. The Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll substantially in the form attached hereto as Appendix D.

**SECTION 8. EFFECT OF FINAL ASSESSMENT RESOLUTION.** The adoption of this Final Assessment Resolution shall be the final adjudication of the issues presented

herein and in the Initial Assessment Resolution (including, but not limited to, the method by which the Assessments will be computed, the Assessment Roll, the maximum annual Assessment, the levy and lien of the Assessments and the terms for prepayment 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 this Final Assessment Resolution.

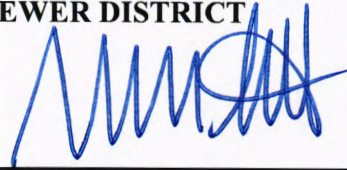
**SECTION 9. PREPAYMENT NOTICE.** The County Manager is hereby directed to provide notice by first class mail to the owner of each Tax Parcel included in the Assessment Roll of the opportunity to prepay all future annual Assessments, without additional financing costs. The notice, in substantially the form attached as Appendix E, shall be mailed to each property owner at the address utilized for the notice provided pursuant to Section 2.05 of the Initial Assessment Resolution, as amended herein.

**SECTION 10. ASSESSMENT NOTICE.** The County Manager is hereby directed to record this Resolution as notice of the Assessments in the Official Records Book in the office of the Nassau County Clerk of Courts. The preliminary Assessment Roll and each annual Assessment Roll shall be retained by the County Manager and shall be available for public inspection.

**SECTION 11. EFFECTIVE DATE.** This Resolution shall take effect immediately upon its adoption.

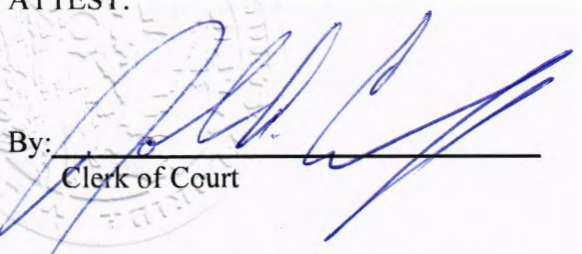
**DULY ADOPTED** this 13<sup>th</sup> day of September, 2021.

**NASSAU COUNTY BOARD OF  
COUNTY COMMISSIONERS,  
AS THE GOVERNING BOARD OF  
THE AMERICAN BEACH WATER  
AND SEWER DISTRICT**



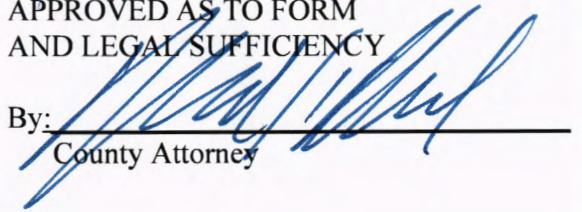
\_\_\_\_\_  
THOMAS R. FORD  
Its: Chairman

ATTEST:



By: \_\_\_\_\_  
Clerk of Court

APPROVED AS TO FORM  
AND LEGAL SUFFICIENCY



By: \_\_\_\_\_  
County Attorney



**APPENDIX A**  
**PROOF OF PUBLICATION**

NEWS-LEADER  
Published Weekly  
P.O. Box 16766 (904) 261-3696  
Fernandina Beach, Nassau County, Florida 32035

STATE OF FLORIDA  
COUNTY OF NASSAU:

Before the undersigned authority personally appeared  
Foy R. Maloy, Jr

Who on oath says that (s)he is the Publisher of the  
Fernandina Beach News-Leader, a weekly newspaper published at  
Fernandina Beach in Nassau County, Florida; that the attached  
copy the advertisement, being a DISPLAY LEGAL NOTICE in the  
matter of

**COLLECTION OF SPECIAL  
ASSESSMENTS**

Was published in said newspaper in the issue(s) of

08/20/2021  
**LEGAL DISPLAY**

Affiant further says that the said News-Leader is  
a newspaper published at Fernandina Beach, in said Nassau  
County, Florida and that the said newspaper has heretofore been  
continuously published in said Nassau County, Florida, each week  
and has been entered as second class mail matter at the post office  
in Fernandina Beach in said Nassau County, Florida, for a period  
of one year preceding the first publication of the attached copy  
of advertisement; and Affiant further says that (s)he has neither paid  
nor promised any person, firm or corporation any discount,  
rebate, commission or refund for the purpose of securing this  
advertisement for publication in the said newspaper.

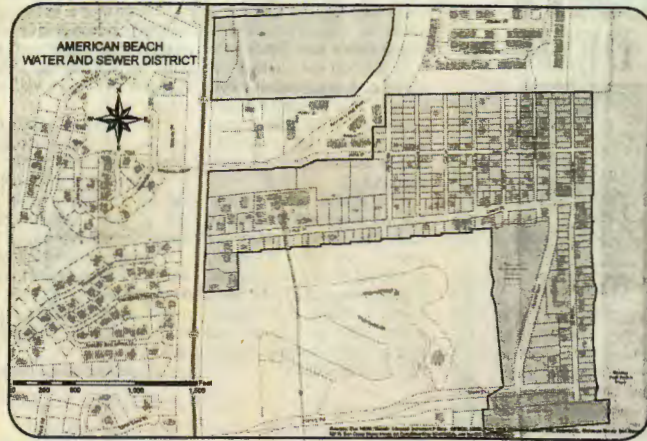
Sworn to and subscribed to before me  
This 20th day of August, A.D. 2021

Robert O. Fiege, Notary Public

     Personally Known



**NOTICE OF HEARING TO IMPOSE AND  
PROVIDE FOR COLLECTION OF SPECIAL ASSESSMENTS**



Notice is hereby given that the American Beach Water and Sewer District, a dependent special district to Nassau County, will conduct a public hearing to consider creation of an assessment area and imposition of special assessments against certain parcels of property located within the District, as shown above, to fund the provision of the Water Expansion Project and Sewer Expansion Project. The hearing will be held at 6:00 P.M., or as soon thereafter as the matter can be heard, on September 13, 2021 in the Nassau County Commission Chambers, at the Nassau County Government Complex located at 96135 Nassau Place, Yulee, Florida for the purpose of receiving public comment on the proposed District and assessments. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact Clerk of Court's office at (904) 548-4600, at least two (2) days prior to the date of the hearing. All affected property owners have a right to appear at the hearing and to file written objections with the District within 20 days of this notice. If a person wishes to appeal any decision made by the District with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made.

The Assessments have been proposed to fund design and construction of the Water Expansion Project and Sewer Expansion Project that will provide the properties within the proposed Assessment Area with central potable water services and wastewater collection services. These facilities include the pipes, mains, meters, service laterals, lift stations, vacuum stations, and other facilities required for the District to provide potable water and wastewater collection services to all properties located in the Assessment Area of the District. The assessment for each parcel of property will be based upon the number of equivalent residential connections (ERCs) attributable to such parcel based upon the property's expected potable water demand and wastewater generation as compared to the expected, average service demand of single family residential property of 350 gallons per day for potable water and 200 gallons per day for wastewater. Residential properties will be assigned ERCs based on the number of dwelling units or buildable lots, whichever is greater. Non-residential property will be assigned ERCs in accordance with the rules set forth in Nassau County Ordinance No. 2016-08. Vacant Property (non-residential) will be assigned one (1) ERC with any additional ERCs to be paid as a connection fee upon development. A more specific description is set forth in the Initial Assessment Resolution adopted by the District on July 26, 2021. Copies of the Initial Assessment Resolution and the preliminary assessment roll are available for inspection at the Clerk of the Circuit Court and Comptroller, 76347 Veterans Way, Suite 456, Yulee, Florida. Copies of the plans and specifications for the Water Expansion Project and Sewer Expansion Project are available for inspection at the Florida Governmental Utility Authority, 280 Wekiva Springs Road, Suite 2070, Longwood, Florida 32779.

The assessments will be collected on the ad valorem tax bill, as authorized by Section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. The District intends to collect the assessments in 20 annual assessments, the first of which will be included on the ad valorem tax bill to be mailed in November 2021. Future annual assessments may be prepaid at the option of the property owner.

If you have any questions, please contact the County Manager's Office at (904) 530-6010.  
AMERICAN BEACH WATER AND SEWER DISTRICT

**APPENDIX B**  
**AFFIDAVIT OF MAILING**

## AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared Taco Pope and Tammy Peters, who, after being duly sworn, depose and say:

1. Taco Pope, as the County Manager of Nassau County, Florida ("County"), pursuant to the authority and direction received from the Board of County Commissioners, timely directed the preparation of the Assessment Roll and the preparation, mailing, and publication of notices in accordance with the Capital Project and Related Service Assessment Ordinance (Ordinance No. 2000-37) (the "Ordinance") and in conformance with the Initial Assessment Resolution (Resolution No. 2021-153) adopted by the Board of County Commissioners on July 26, 2021 (the "Initial Assessment Resolution").

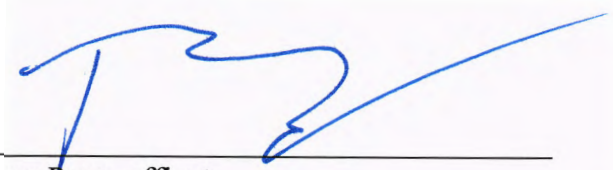
2. Tammy Peters is the Office Manager for GSG. GSG has caused the notices required by the Ordinance to be prepared in conformance with the Initial Assessment Resolution. An exemplary form of such notice is attached hereto. GSG has caused such individual notices for each affected property owner to be prepared and each notice included the following information: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the District expects to collect by 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 a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

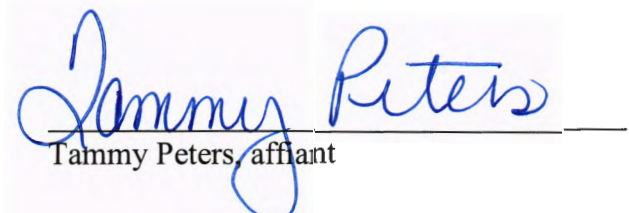
3. On or before August 23, 2021, GSG caused the mailing of the above-referenced notices in accordance with the Ordinance and the Initial Assessment Resolution by First Class

Mail to each affected owner, at the addresses then shown on the real property assessment tax roll database maintained by the Nassau County Property Appraiser for the purpose of the collection of ad valorem taxes.

4. For Tax Parcels with exempt "home addresses" pursuant to Section 119.071(4), Florida Statutes, GSG worked with the Property Appraiser and/or Tax Collector for provision of notice.

FURTHER AFFIANTS SAYETH NOT.

  
\_\_\_\_\_  
Taco Pope, affiant

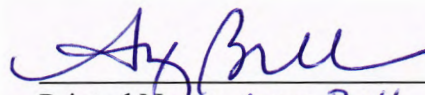
  
\_\_\_\_\_  
Tammy Peters, affiant

STATE OF FLORIDA  
COUNTY OF NASSAU

The foregoing Affidavit of Mailing was sworn to and subscribed before me, by means of  physical presence or  online notarization, this 26<sup>th</sup> day of August, 2021 by Taco Pope, County Manager, Nassau County, Florida. He is personally known to me or has produced as identification and did take an oath.



Amy Bell  
Notary Public  
State of Florida  
Comm# HH106625  
Expires 3/29/2025

  
\_\_\_\_\_  
Printed Name: Amy Bell  
Notary Public,  
State of Florida At Large  
My Commission Expires: 3/29/2025  
Commission No.: HH106625

STATE OF FLORIDA  
COUNTY OF LEON

The foregoing Affidavit of Mailing was sworn to and subscribed before me, by means of  physical presence or  online notarization, this 25<sup>th</sup> day of August, 2021 by Tammy Peters, Office Manager, Government Services Group, Inc., a Florida corporation. She is personally known to me or has produced as identification and did take an oath.



*Loretta L. Latson*  
Printed Name: Loretta L. Latson  
Notary Public,  
State of Florida At Large  
My Commission Expires: 09-24-2024  
Commission No.: HH 036655

**APPENDIX C**

**DESCRIPTION OF TAX PARCELS LOCATED IN THE  
AMERICAN BEACH ASSESSMENT AREA**

REVISED  
DESCRIPTION OF TAX PARCELS LOCATED IN THE  
AMERICAN BEACH ASSESSMENT AREA  
(as of the date of adoption of this Resolution)



**WATER AND SEWER TAX PARCELS**

00-00-30-010A-0004-0260	00-00-30-010A-0005-0370	00-00-30-010A-0010-0790	00-00-30-010B-0017-0020
00-00-30-010D-0005-0030	00-00-30-010B-0017-0150	00-00-30-010B-0017-0170	00-00-30-010A-0003-0220
00-00-30-010A-0006-0440	00-00-30-010A-0009-0670	00-00-30-010B-0015-0070	00-00-30-010A-0007-0550
00-00-30-010B-0015-0120	00-00-30-010B-0017-0070	00-00-30-010D-0010-0030	00-00-30-010C-0001-0180
00-00-30-010B-0013-0080	00-00-30-010C-0001-0200	00-00-30-010B-0016-0060	00-00-30-010D-0004-0010
00-00-30-010B-0016-0100	00-00-30-010A-0001-0030	00-00-30-010A-0010-0800	00-00-30-010A-0002-0120
00-00-30-010A-0003-0210	00-00-30-010A-0009-0690	00-00-30-010D-0006-0030	00-00-30-010A-0002-0130
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00-00-30-010C-0001-0060	00-00-30-010A-0007-0500	00-00-30-010B-0011-0120	00-00-30-010A-0009-0710
00-00-30-010A-0010-0760	00-00-30-010D-0008-0010	00-00-30-010A-0007-0560	00-00-30-010B-0012-0080
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00-00-30-010A-0007-0520	00-00-30-010D-0008-0030	00-00-30-010D-0004-0030	00-00-30-010D-0007-0030
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00-00-30-010A-0010-0810	00-00-30-010C-0002-0170	00-00-30-010C-0001-0120	00-00-30-010B-0015-0170
00-00-30-010B-0018-0170	00-00-30-010B-0011-0080	00-00-30-010D-0006-0040	00-00-30-010B-0017-0180
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00-00-30-010B-0012-0070	00-00-30-010B-0013-0100	00-00-30-010C-0002-0110	00-00-30-0437-0001-0000



00-00-30-010B-0018-0160	00-00-30-010C-0002-0190	00-00-30-010C-0001-0110	18-2N-28-0000-0002-0000
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00-00-30-010B-0016-0050	00-00-30-010C-0001-0170	00-00-30-010B-0014-0070	00-00-30-010B-0014-0090
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00-00-30-010B-0016-0110	00-00-30-010A-0001-0090	00-00-30-010B-0012-0150	00-00-30-010B-0018-0070
00-00-30-010A-0005-0390	00-00-30-010A-0008-0620	00-00-30-010B-0012-0130	00-00-30-010A-0008-0570
00-00-30-010A-0007-0530	00-00-30-010B-0013-0140	00-00-30-010B-0012-0140	00-00-30-010A-0005-0380
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00-00-30-010B-0013-0011	00-00-30-010A-0008-0650	00-00-30-010B-0018-0090	00-00-30-010C-0001-0220
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00-00-30-010C-0002-0100	00-00-30-010A-0003-0182	00-00-30-010B-0011-0060	00-00-30-010B-0015-0110
00-00-30-010C-0001-0280	00-00-30-010A-0003-0170	00-00-30-010A-0007-0490	00-00-30-010B-0014-0110
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00-00-30-010B-0016-0080	00-00-30-010B-0012-0110	00-00-30-010B-0016-0090	00-00-30-010B-0014-0100
00-00-30-010B-0016-0180	00-00-30-010C-0002-0140	00-00-30-010C-0002-0180	00-00-30-010B-0013-0030
00-00-30-010A-0005-0400	00-00-30-010A-0002-0150	00-00-30-010A-0001-0010	00-00-30-010B-0013-0040
00-00-30-010A-0009-0660	00-00-30-010B-0014-0120	00-00-30-010A-0001-0020	00-00-30-010B-0016-0010
00-00-30-010C-0001-0100	00-00-30-010A-0009-0680	00-00-30-010A-0001-0050	00-00-30-010D-0005-0040
00-00-30-010B-0017-0050	00-00-30-010A-0002-0140	00-00-30-010A-0004-0270	00-00-30-010B-0013-0060
00-00-30-010B-0018-0100	00-00-30-010B-0011-0140	00-00-30-010A-0004-0290	00-00-30-010A-0004-0250
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00-00-30-010B-0017-0040	00-00-30-010B-0011-0010	00-00-30-010B-0018-0140	00-00-30-010A-0009-0730
00-00-30-010B-0018-0120	00-00-30-010C-0001-0020	00-00-30-010A-0008-0580	00-00-30-010B-0017-0060
00-00-30-010B-0017-0140	00-00-30-010C-0001-0030	00-00-30-010A-0006-0470	00-00-30-0820-0012-0010
00-00-30-010A-0006-0460	00-00-30-010C-0002-0040	00-00-30-010C-0001-0290	00-00-30-010B-0013-0070
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00-00-30-010B-0011-0100	18-2N-28-0000-0001-0000	00-00-30-010A-0005-0350	00-00-30-010D-0002-0010
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00-00-30-010B-0011-0090	00-00-30-010C-0001-0160	00-00-30-010D-0007-0010	00-00-30-010C-0002-0010
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00-00-30-010B-0018-0050	00-00-30-010A-0009-0740	00-00-30-0820-0012-0060	00-00-30-010C-0002-0030
00-00-30-010B-0017-0030	00-00-30-010B-0015-0130	00-00-30-010B-0011-0070	00-00-30-010B-0015-0030
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00-00-30-010A-0002-0110	00-00-30-010C-0002-0070	00-00-30-010A-0003-0200	
00-00-30-010A-0008-0610	00-00-30-010C-0002-0080	20-2N-28-0000-0002-0000	

**SEWER ONLY TAX PARCELS**

00-00-30-010C-0002-0200	00-00-30-010C-0002-0210	00-00-30-0437-0003-0000
00-00-30-010C-0002-0220	00-00-30-0437-0002-0000	00-00-30-010C-0003-0010
00-00-30-010C-0001-0270	00-00-30-010C-0001-0260	00-00-30-0437-0004-0000

**APPENDIX D**  
**FORM OF PREPAYMENT NOTICE**

September \_\_ , 2021

[Property Owner Name]

[Street Address]

[City, State and zip]

Re: Parcel Control Number [Insert Number]  
American Beach District

Dear Property Owner:

The governing board of the American Beach Water and Sewer District (“District”), recently established and approved a special assessment against property within the District to fund the construction of central potable water and wastewater collection facilities to provide your property with potable water and/or wastewater collection services. This type of financing where the property owners participate in the cost of the program is used throughout Florida and is consistent with the policy of the District.

The assessments will be collected on the ad valorem tax bill, as authorized by Section 197.3632, Florida Statutes. The assessments will be payable in not to exceed twenty (20) annual installments, the first of which shall be included on the ad valorem tax bill to be mailed in November 2021. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

The District has obtained grants and a state loan to finance this project. This will permit the cost attributable to your property to be amortized over a period of not to exceed twenty (20) years. However, you may choose to prepay your assessment in full at any time to avoid additional financing, interest, and related administrative and collection costs. The amount required to prepay the assessment on or prior to {insert prepayment date} is {insert amount}.

After { insert prepayment date }, prepayments will only be accepted if the District allows

an additional prepayment opportunity in accordance with its financing documents. If another prepayment option is allowed, the amount required to prepay the assessment will be increased to include additional interest and financing costs.

Please make checks for prepayment amounts payable to American Beach Water and Sewer District, Attention: Finance Department, \_\_\_\_\_, Florida \_\_\_\_\_. Please be sure to either write the assessment parcel number (shown at the top of this letter) on your check or return this letter with your payment.

Assessment records and copies of applicable Ordinances and Resolutions are on file at the offices of the County Manager, located at 96135 Nassau Place, Suite 1, Yulee, Florida.

**AMERICAN BEACH WATER AND SEWER DISTRICT**

**APPENDIX E**

**FORM OF CERTIFICATE TO  
NON-AD VALOREM ASSESSMENT ROLL**

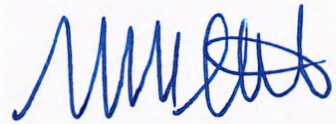
**CERTIFICATE  
TO  
NON-AD VALOREM ASSESSMENT ROLL**

I HEREBY CERTIFY that, I am the Chairman of the Board of County Commissioners, which sits as the governing board of the American Beach Water and Sewer District (the "District"); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for the American Beach Water and Sewer District's Water Expansion Project and Sewer Expansion Project (the "Non-Ad Valorem Assessment Roll") for the District is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Nassau County Tax Collector by September 15, 2021.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Nassau County Tax Collector and made part of the above described Non-Ad Valorem Assessment Roll this 13<sup>th</sup> day of September, 2021.

**AMERICAN BEACH WATER  
AND SEWER DISTRICT**

By:   
\_\_\_\_\_

Chairman

**[to be delivered to Tax Collector prior to September 15]**