

#### **Agenda**

# Crystal River City Council Regular Council Meeting Tuesday, August 10, 2021 at 5:30 PM Council Chamber, City Hall

Joe Meek, Mayor Ken Brown, Council Seat #1 Cindi Guy, Council Seat #2 Pat Fitzpatrick, Council Seat #3/ Vice Mayor Robert Holmes, Council Seat #5 Ken Frink, City Manager Robert W. Batsel, Jr., City Attorney Mia Fink, City Clerk

#### **NOTICE TO PUBLIC**

Any person who decides to appeal any decision of the Governing Body with respect to any matter considered at this meeting will need a record of the proceedings and for such purpose may need to provide that a verbatim record of the proceeding is made, which record includes testimony and evidence upon which the appeal is to be based. (Section 286.0105, Florida Statutes)

Any person requiring reasonable accommodation at this meeting because of a disability or physical impairment should contact the City of Crystal River, City Manager's Office, 123 N.W. Highway 19, Crystal River, Florida, 34428 (352) 795-4216, at least two (2) days before the meeting.

#### **GENERAL MEETING PROCEDURES**

- 1. In consideration of others, we ask that you follow a few basic rules:
  - A. Please turn cell phones off, or place on vibrate. If you must make a call, please step out into the hallway.
  - B. If you must speak to someone in the audience, please speak softly or go out into the hallway.
  - C. Personal comments/remarks, directed to Council or the public, are not allowed and are considered out of order.

#### 2. Public Comment:

A. The general public will be allowed three (3) minutes to speak during the *Public Input* section at the beginning of the meeting and five (5) minutes to speak during the *Public Input* section at the end of the meeting.

#### 1. CALL TO ORDER

- A. Roll Call
- B. Invocation

- C. Pledge of Allegiance
- D. Recognition of Elected Officials in Attendance
- 2. ADOPTION OF AGENDA
- 3. PRESENTATIONS
- 4. <u>UNFINISHED BUSINESS</u>
- 5. PUBLIC INPUT

(Three Minute Time Limit)

- 6. APPROVAL OF CONSENT AGENDA
- 7. **PUBLIC HEARING**
- 8. <u>CITY ATTORNEY</u>
- 9. <u>CITY MANAGER</u>
  - A. Motion to adopt Resolution No. 21-R-25 relating to the Initial Assessment for the Indian Waters Phase I Sewer Expansion Project.
- 10. <u>CITY COUNCIL</u>
- 11. COUNCIL MEMBER AND COMMITTEE REPORTS
  - A. Mayor Meek
  - B. Vice Mayor Fitzpatrick
  - C. Council member Holmes
  - D. Council member Brown
  - E. Council member Guy
- 12. <u>COMMUNICATIONS</u>
- 13. PUBLIC INPUT

(Five Minute Time Limit)

14. ADJOURNMENT

## CRYSTAL RIVER CITY COUNCIL Agenda Item Summary

Meeting Date: August 10, 2021 Agenda Item Number: 9.A.

Requested Motion: Motion to adopt Resolution No. 21-R-25 relating to the Initial Assessment for the Indian Waters Phase I Sewer Expansion Project.

#### **Summary:**

This resolution pertains to infrastructure construction funding of the sewer expansion project within the Indian Waters Phase I assessment areas, establishes the terms and conditions of proposed special assessments to fund the sewer expansion project, establishes a public hearing date to consider imposition of the proposed assessments and the method of their collection, directs the provisions of notice, and provides for an effective date. Adoption of this resolution is one step in the progression of turning the Indian Waters Phase I Sewer Expansion Project into reality. Accomplishments and necessary steps completed to date include:

- On October 26, 2015 Council approved \$100,000.00 in matching funds for the subject project contingent upon award of the grant application submitted through the Florida Department of Environmental Project ("FDEP") Spring Initiative program.
- On July 10, 2017 Council entered into FDEP Agreement No. LP51033 related to this project. The award amount was \$997,000.00 of which \$96,600.00 has been expended to date for predesign planning activities which included a Wastewater Master Plan Study completed by the firm of Kimley-Horn in late 2018.
- On December 14, 2020 Council adopted Resolution No. 21-R-05 which reserves the ability to collect sewer assessments with the Indian Waters and Southern Sewer project areas on the November 2021 tax bill.
- On February 22, 2021 Council entered into agreements with the Citrus County Tax Collector and Citrus County Property Appraiser for assistance with the imposition and collection of non-ad valorem sewer expansion fees within the Indian Waters and Southern Sewer septic-to-sewer grant project areas.
- On May 25, 2021 the City and Citrus County entered into an interlocal agreement to provide for the expansion of City utility services to identified areas of unincorporated County and the imposition of assessments to fund these utility expansions.
- On July 12, 2021 Council adopted Ordinance No. 21-O-05 relating to Master Capital Project and Service Assessments which authorizes both capital and services assessments to be imposed pursuant to a two-step process designed to be consistent with the Uniform (Tax Bill) Method of Collection. The two steps consist of an initial assessment resolution and a final assessment resolution. The resolution under consideration is the first step Initial Assessment Resolution defined by that process. Upon adoption of this resolution, a final resolution is proposed to be brought forth for consideration through a public hearing to occur during the September 13, 2021 regularly-scheduled Council meeting.
- On July 30, 2021 the bid opening for Solicitation No. 21-B-08 to construct the backbone infrastructure occurred. The low bid is in the amount of \$1,466,785.00 and the price guarantee period is sixty (60) days. Consequently, award must be made during (or prior to) the September 27, 2021 Council meeting to avoid having to negotiate or re-advertise for bid. Subject to Council's approval of the Final Assessment Resolution during the September 13, 2021 public hearing, Staff intends to request award of the construction contract in the amount of \$1,613,463.50 which includes a 10% contingency allowance to cover unforeseen circumstances.

Unfortunately, the estimated assessment amount resulting from the bid numbers is higher than Staff had hoped. Currently, if the property owner opts to prepay the assessment, the estimated fee would be \$10,304.00 per buildable lot. This is above the \$6,000 target cost for this type of assessment. If the project is to move forward at the current costs, property owners will be given the option to finance the assessment over a twenty-year period at a rate not to exceed \$861.00 per buildable lot per annum. In an attempt to reduce the burden to the property owners, Staff has reached out to FDEP to inquire about the possibility of amending the existing agreement to increase the award amount by \$500,000.00 without having to go back through the annual grant funding application process. If successful, this amount would put the cost per resident around \$6,000 per buildable lot. Since this is the first of two required public hearings to establish the assessment District, staff is recommending the Council move forward with this first public hearing giving time to potentially secure additional funding for the project prior to the second public hearing.

Staff has also applied for EPA Clean Water Act Section 319 for funding assistance to the benefitting property owners for required work associated with their obligation to connect to the sewage collection and transmission system to be constructed under the assessment program. Once this backbone system is constructed and cleared for service through the permitting agencies, central sewage is deemed "available" and the property owners will be required to connect within 365 days per Citrus County's mandatory connection ordinance. Costs associated with the connection phase are not included in the assessment charges and are to be borne by the property owner. Connection will require payment of a sewer expansion fee to the City in the amount of \$3,425.00 for non-residents (or \$2,740.00 for the one affected city resident or those who are willing and able to annex into the city). The connection phase work will consist of, but may not necessarily be limited to: abandonment of the existing septic tank by having it pumped out by a licensed hauler and either removed or crushed and filled in place; constructing the onsite gravity piping and fittings to replumb from the existing septic tank to the new grinder station; extending electrical service to the grinder station; and restoration.

#### **Staff Recommendation:**

Staff recommends adoption of Resolution No. 21-R-25 approving the Initial Assessment. However, unless the assessment amount can be reduced, Staff will most likely recommend deferral of the project during the September 13, 2021 public hearing of the Final Assessment Resolution until such time as additional grant funding is secured.

#### **Funding Information:**

Project Cost: N/A Funding Source: N/A Amount Available: N/A

#### **ATTACHMENTS:**

Description

Indian Waters Map Resolution 21-R-25

#### **REVIEWERS:**

Department Reviewer Action Date

City Manager Frink, Ken Approved 8/5/2021 - 1:15 PM

#### CITY OF CRYSTAL RIVER, FLORIDA

#### INDIAN WATERS, PHASE I SEWER EXPANSION PROJECT INITIAL ASSESSMENT RESOLUTION

**RESOLUTION NUMBER 21-R-25** 

**ADOPTED AUGUST 10, 2021** 

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#### **RESOLUTION NO. 21-R-25**

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CRYSTAL RIVER, FLORIDA, RELATING TO THE CONSTRUCTION AND FUNDING OF THE SEWER EXPANSION PROJECT WITHIN THE INDIAN WATERS, PHASE I, ASSESSMENT AREA; ESTABLISHING THE TERMS AND CONDITIONS OF PROPOSED SPECIAL ASSESSMENTS TO FUND THE SEWER EXPANSION PROJECT; ESTABLISHING A PUBLIC HEARING TO CONSIDER IMPOSITION OF THE **PROPOSED** ASSESSMENTS AND THE METHOD OF THEIR COLLECTION; DIRECTING THE PROVISION OF NOTICE; AND PROVIDING AN EFFECTIVE DATE.

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CRYSTAL RIVER, FLORIDA, AS FOLLOWS:

### ARTICLE I DEFINITIONS AND CONSTRUCTION

**SECTION 1.01. DEFINITIONS**. As used in this Resolution, the following terms shall have the following meanings, unless the context hereof otherwise requires.

"Adjusted Prepayment Amount" means the amount required to prepay the Assessment for each Tax Parcel located in the Assessment Area (1) following issuance of any Temporary Original Obligations as computed pursuant to Section 3.04(B) hereof and revised annually pursuant to Section 3.05(I) hereof, (2) following the issuance of the Permanent Original Obligations, as computed pursuant Section 3.04(C) hereof and revised annually pursuant to Section 3.05(I) hereof, and (3) following issuance of any Refunding Obligations, as computed pursuant to Section 3.04(D) hereof and revised annually pursuant to Section 3.05(I) hereof.

"Annual Debt Service Component" means the amount computed for each Tax Parcel pursuant to Section 3.05(E) hereof.

"Annual Debt Service Factor" means the factor computed pursuant to Section 3.05(D) hereof.

"Assessment" means an annual special assessment imposed against property located within the Assessment Area to fund the Project Cost of the Sewer Expansion Project to serve the Assessment Area and related expenses, computed in the manner described in Section 3.05 hereof.

"Assessment Area" means the Indian Waters, Phase I Wastewater Assessment Area described in Section 3.01 and Appendix C hereof.

"Assessment Period" means the time period estimated by the City during which Assessments are imposed unless otherwise prepaid as provided herein. The Assessment Period for the Assessments shall be twenty (20) years.

"Assessment Roll" means a non-ad valorem assessment roll relating to the Project Cost of the Sewer Expansion Project to serve the Assessment Area and related expenses.

"Building" means any structure, whether temporary or permanent, built for support, shelter or enclosure of persons, chattel, or property of any kind, including mobile homes.

"Capital Cost" means all or any portion of the expenses that are properly attributable to the acquisition, design, construction, and installation (including demolition, environmental mitigation and relocation) of the Sewer Expansion Project and imposition of the Assessments under generally accepted accounting principles; and including reimbursement to the City for any funds advanced for Capital Cost and interest on any interfund or intrafund loan for such purposes.

"City" means the City of Crystal River, Florida.

"Collection Cost" means all or any portion of the estimated cost to be incurred by the City during any Fiscal Year in connection with the collection of Assessments.

"Collection Cost Component" means the amount computed for each Tax Parcel pursuant to Section 3.05(F) hereof.

"Council" means the City Council as the governing body of the City of Crystal River, Florida.

"County" means Citrus County, a political subdivision of the State of Florida.

"City Manager" means the chief executive officer of the City, or such person's designee.

"Debt Service Amount" means the amount computed pursuant to Section 3.05(A) hereof.

**"Final Assessment Resolution"** means the resolution described in Section 4.06 of the Ordinance that imposes Assessments within the Assessment Area.

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

**''Funding Agreement'** means the agreement pursuant to which the City agrees to deliver the Obligations against payment therefor by the purchaser or underwriter of such Obligations.

"Initial Prepayment Amount" means the amount computed pursuant Section 3.04(A) hereof for each Tax Parcel located in the Assessment Area.

"Lot" means any of the Platted Lots or Parcels of Record within the Assessment Area on which a Single-Family Residential Unit has been or can be constructed or sited in accordance with applicable laws and regulations, after giving effect to any (1) recorded Unity of Title, or (2) further legal, subdivision of any of the numbered lots or parcels as described in any deed or other muniment of title recorded in the public records of the County as of the date of the Final Assessment Resolution.

"Modified Debt Service Amount" means the amount computed pursuant to Section 3.05(C) hereof.

"Obligations" means Original Obligations or Refunding Obligations.

"Ordinance" means City of Crystal River Ordinance No. 2021-O-05.

"Original Obligations" means Temporary Original Obligations and Permanent Original Obligations.

"Parcel of Record" means an unplatted parcel of record or a subdivided Platted Lot in existence on the effective date of this Resolution, on which one or more Single-Family Residential Units has been or can be constructed or sited in accordance with applicable laws and regulations.

"Permanent Original Obligations" means notes, bonds or other evidence of indebtedness, including but not limited to, notes, bonds, commercial paper, capital leases, or any other obligations issued, incurred, or applied to finance a portion of the Project Cost of the Sewer System Expansion or to refinance any Temporary Original Obligations, and are secured, in whole or in part, by proceeds of the Assessments.

"Platted Lot" means a platted building lot within the Assessment Area as of the date of the Final Assessment Resolution on which a Single-Family Residential Unit has been or can be constructed or sited in accordance with applicable laws and regulations.

"Prepayment Modification Factor" means the factor computed pursuant to Section 3.05(B) hereof.

"Proforma Obligations" means a proforma of the Permanent Original Obligations prepared by the City or its financial advisor utilizing the following assumptions: (A) the principal amount of the Permanent Original Obligations is sufficient to fund (1) the Project Cost of the Sewer Expansion Project, (2) payment of the estimated Transaction Cost for

the Permanent Original Obligations, (3) amounts to be deposited in any reserve account established for the Permanent Original Obligations, and (4) any other amounts deemed necessary by the City or its financial advisor, related to the Sewer Expansion Project; (B) the Permanent Original Obligations are payable in substantially equal annual payments over the Assessment Period from their date of issuance; and (C) the Permanent Original Obligations bear interest at rates that, in the reasonable judgment of the City or its financial advisor (taking into consideration possible interest rate fluctuations between the date on which such proforma is prepared and the estimated date for issuance of the Permanent Original Obligations), may be available on the estimated issuance date for the Permanent Original Obligations; and (D) the Permanent Original Obligations will bear interest at a rate one (1) percentage point in excess of the estimated interest rate such Obligations will actually bear.

"Project Cost" means (A) the Capital Cost of the Sewer Expansion Project, (B) interest accruing on loans used to fund all or any portion of the Sewer Expansion Project for such period of time as the City deems appropriate, if any, and (C) any other costs or expenses related thereto.

"Refunding Obligations" means a series of bonds or other evidence of indebtedness, including but not limited to, notes, bonds, commercial paper, capital leases, or any other obligations issued, incurred, or applied to refund all or any portion of the Permanent Original Obligations or any indebtedness issued to refinance the Permanent Original Obligations.

"Sewer Expansion Project" means a Local Improvement as defined in the Ordinance, consisting of the pipes, mains, lift stations, vacuum stations, and other facilities required for the City to provide wastewater collection services to all Tax Parcels located in the Assessment Area.

"Single-Family Residential Unit" means a building consisting of one or more rooms arranged, designed, used, or intended to be used as living quarters for one family only.

"Statutory Discount Amount" means the amount computed for each Tax Parcel pursuant to Section 3.05(G) hereof.

"Tax Parcel" means a parcel of property to which the Property Appraiser has assigned a distinct ad valorem property tax identification number.

"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.

"Temporary Original Obligations" means that portion of the loan or loans from any short-term finance program, incurred by the City to (A) finance any portion of the Project Cost of the Sewer Expansion Project on an interim basis, and (B) finance the payment of any Transaction Cost, if any, for the issuance of the Temporary Original Obligations.

"Transaction Cost" means the costs, fees and expenses incurred by the City in connection with the issuance and sale of any series of Obligations, including but not limited to (A) rating agency and other financing fees; (B) the fees and disbursements of bond counsel, disclosure counsel and City Counsel, if any; (C) the underwriters' discount; (D)

the fees and disbursements of the City's financial advisor; (E) the costs of preparing and printing the Obligations, the preliminary official statement, the final official statement, and all other documentation supporting issuance of the Obligations; (F) the fees payable in respect of any municipal bond insurance policy; (G) administrative, development, credit review, and all other fees associated with any pooled commercial paper or similar interim financing program; and (H) any other costs of a similar nature incurred in connection with issuance of such Obligations.

"Uniform Assessment Collection Act" means Sections 197.3632 and 197.3635, Florida Statutes, 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.

"Unity of Title" means a condition, restriction, and limitation that a property owner of two or more abutting Lots has voluntarily imposed on said Lots in accordance with City policies and procedures to legally condition, restrict, and limit the use of said Lots as a covenant running with the land so that such property will be considered one Lot for purposes of the Assessment.

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 Resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this Resolution. Words of any gender include the correlative words of the other gender, unless the sense indicates otherwise.

SECTION 1.03. LEGISLATIVE FINDINGS. It is hereby ascertained, determined and declared that the Sewer Expansion Project to be funded by the Assessments provides a special benefit to property and is fairly and reasonably apportioned among all benefitted properties based upon that certain report prepared by Government Services Group, Inc., that is entitled "City of Crystal River, Florida - Indian Waters Phase 1 Wastewater Improvements Assessment Program Memorandum," dated as of July 2021 and the following legislative findings:

- (A) Pursuant to Article VIII, Section 2 of the Florida Constitution, and Sections 166.021 and 166.041, Florida Statutes, the Council may exercise any governmental, corporate, or proprietary power for a municipal purpose except when expressly prohibited by law, and the Council may legislate on any subject matter on which the Legislature may act, except those subjects described in (a), (b), (c), and (d) of section 166.021(3), Florida Statutes. In accordance with Section 166.021(3)(a), the City has general law authorization under Section 180.02, Florida Statutes, to exercise extraterritorial power for the provision of sewer services within the utility service area previously adopted by the City in accordance with Chapter 180, Florida Statutes, which includes the Assessment Area.
- (B) The City and the County have entered into that certain Interlocal Agreement Concerning Extraterritorial Water and Wastewater Project, dated as of May 25, 2021, to provide for the expansion of City utility services to identified areas of the unincorporated County and the imposition of assessments to fund these utility expansions.

- (C) The Council has enacted the Ordinance to provide for the creation of Assessment Areas and authorize the imposition of Assessments to fund the construction of Local Improvements to serve the property located therein.
- (D) Crystal River has been designated as an impaired water body by the State of Florida due to nutrient levels and associated algae mats. The City seeks to develop a cost-effective sewer program with the intent of reducing the impact of pollutants on the natural environment and preserving groundwater quality, and to finance the extension of its centralized sanitary sewer facilities through the imposition of Assessments and available grant funding.
- (E) The Assessment Area consists of a residential subdivision which utilizes onsite wastewater disposal systems. Most homes within the Assessment Area are waterfront
  with a tidal connection to a tributary with a tidal connection to Crystal River. The existing
  on-site wastewater disposal systems utilized by the properties throughout the Assessment
  Area have been determined to be a potential threat to the environment due to possible
  contamination and nutrient pollution in Crystal River and Kings Bay. Accordingly, it is
  necessary to install and provide central wastewater collection and treatment services to the
  properties in the entire Assessment Area.
- (F) The Sewer Expansion Project constitutes a Local Improvement as defined in the Ordinance, which permits the City to provide wastewater collection and treatment services to properties located in the Assessment Area. In order to more efficiently provide wastewater treatment service to properties within the Assessment Area, it is necessary for the City to construct the Sewer Expansion Project.

- (G) The Council desires to create the Assessment Area for the purpose of constructing the Sewer Expansion Project to serve the Tax Parcels within the boundaries of the Assessment Area.
- (H) The construction of such Sewer Expansion Project will provide a special benefit to the Tax Parcels located within the Assessment Area and will possess a logical relationship to the use and enjoyment of property by providing: (1) access to central wastewater treatment facilities to the owners and occupants of property for the proper, safe, and cost effective treatment and disposal of wastewater generated on such property, which improves the utilization, marketability, and development potential of said properties; (2) better, consistent and environmentally compliant service to owners and occupants; (3) the enhancement of environmentally responsible use and enjoyment of property; and (4) the protection of property and rental values and the health and safety of the owners and occupants of property.
- (I) The rate of Assessment for the Project Cost of the Sewer Expansion Project for all Tax Parcels in the Assessment Area shall be expressed in terms of buildable Lots. The per buildable Lot method of apportionment is a fair and reasonable method of apportionment because the Assessment Area consists entirely of residential properties of approximately uniform size and typography, which are expected to place a similar level of demand on the Sewer Expansion Project in terms of wastewater generation.
- (J) Some Platted Lots within the Assessment Area may have been combined into one Tax Parcel but contain additional buildable Lots on which a Single-Family Residential Unit may be constructed in the future. In order to properly apportion the Project Costs to

such Lots, it is fair and reasonable to assign Assessment Units to such Tax Parcels based on the number of buildable Lots.

- (K) In order to reduce the financial impact the Assessment will have on the real property owners in the Assessment Area, the City has sought and obtained grant funding for a portion of the Project Cost. Additionally, the City has decided to obtain financing on behalf of the real property owners for their share of the Project Cost. The financing terms shall be determined by the Council and are expected to have a maturity of twenty (20) years or less, which will enable each property's Assessment to be collected in installments over a period of years.
- (L) The Assessments associated with the Sewer Expansion Project provide an equitable method of funding construction of the Sewer Expansion Project by fairly and reasonably allocating the cost to specially benefitted property, based upon the number of Lots attributable to each Tax Parcel, in the manner hereinafter described.
- (M) Each property within the Assessment Area will be benefited by the Sewer Expansion Project in an amount not less than the Assessment imposed against such property, as computed in the manner set forth in this Initial Assessment Resolution.

#### ARTICLE II NOTICE AND PUBLIC HEARING

## SECTION 2.01. ESTIMATED CAPITAL COST AND CONNECTION FEES.

- (A) The estimated Capital Cost for the Sewer Expansion Project is \$968,488.
- (B) The estimated Project Cost of the Sewer Expansion Project is \$1,016,221. The Project Cost will be funded through the imposition of Assessments against property located in the Assessment Area in the manner set forth in Article III hereof.

#### SECTION 2.02. ASSESSMENT ROLL.

- (A) The City Manager is hereby directed to prepare a final estimate of the Capital Cost and Project Cost of the Sewer Expansion Project and to prepare the preliminary Assessment Roll in the manner provided in the Ordinance.
- (B) The City Manager shall apportion the Capital Cost and Project Cost among the parcels of real property within the Assessment Area in conformity with Article III hereof.
- (C) The estimate of Capital Cost, Project Cost, and the Assessment Roll shall be maintained on file in either the City's Utilities Department or the City Manager's office (as designated by the City Manager) 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 Tax Parcel can be determined by use of a computer terminal available to the public.

SECTION 2.03. PUBLIC HEARING. A public hearing will be conducted by the Council on September 13, 2021, at 5:30 p.m., or as soon thereafter as the matter can be heard, in the Council Chamber, City Hall, 123 N.W. Highway 19, Crystal River, Florida or other location designated by the Council, to consider (A) creation of the Assessment Area, (B) imposition of the Assessments, and (C) collection of the Assessments pursuant to the Uniform Assessment Collection Act commencing with the Tax Bill to be mailed in November 2021.

**SECTION 2.04. NOTICE BY PUBLICATION**. The City Manager shall publish a notice of the public hearing authorized by Section 2.03 hereof in the manner and the time provided in Section 4.04 of the Ordinance. Such notice shall be in substantially the form attached hereto as Appendix A.

#### **SECTION 2.05. NOTICE BY MAIL.**

- (A) In the time and in the manner specified in Section 4.05 of the Ordinance, the City Manager shall provide first class mailed notice of the public hearing authorized by Section 2.03 hereof to each property owner proposed to be assessed at the address indicated on the Tax Roll. Such notice shall be in substantially the form attached hereto as Appendix B.
- (B) The notice by mail shall inform each property owner of their ability to file a Unity of Title for purposes of the Assessments. All Unity of Titles must be filed on or before October 1, 2021, on a form approved by the City.

#### ARTICLE III ASSESSMENTS

#### SECTION 3.01. DESCRIPTION OF ASSESSMENT AREA.

- (A) The Assessment Area shall include the property shown in Appendix C attached hereto and incorporated herein by reference.
- (B) The Assessment Area is proposed for the purpose of improving the use and enjoyment of all properties located therein by constructing the Sewer Expansion Project to provide access to central wastewater collection and treatment services.

#### **SECTION 3.02. IMPOSITION OF ASSESSMENTS.**

- (A) Assessments shall be imposed against property located within the Assessment Area for each Fiscal Year in which Obligations remain outstanding, the amount of which shall be computed in accordance with this Article III. The first annual Assessment will be included on the ad valorem tax bill mailed in November 2021.
- (B) In accordance with Section 2.05 of the Ordinance, when imposed, the Assessment shall constitute a lien upon the Tax Parcels located in the Assessment Area, which lien shall be 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.

**SECTION 3.03. ASSESSMENT UNITS**. To reflect the relative amount of special benefit to be derived from construction of the Sewer Expansion Project, all Tax Parcels shall assessed based on the number of Lots assigned to the Tax Parcel.

#### SECTION 3.04. PREPAYMENT AMOUNTS.

- (A) Upon adoption of the Final Assessment Resolution, an Initial Prepayment Amount for each Tax Parcel located within the Assessment Area shall be calculated as the sum of (1) the amount computed by (a) dividing the number of Lots attributable to such Tax Parcel by the total number of Lots attributable to all Tax Parcels within the Assessment Area, and (b) multiplying the result by the estimated total Project Cost of the Sewer Expansion Project.
- (B) Following the issuance of any Temporary Original Obligations, an Adjusted Prepayment Amount for each Tax Parcel, other than those Tax Parcels as to which the Assessment has been prepaid prior to issuance of the Temporary Original Obligations, shall be computed by multiplying (1) the amount computed by dividing (a) the Initial Prepayment Amount established herein for such Tax Parcel by (b) the sum of (i) the aggregate Initial Prepayment Amounts for all Tax Parcels within the Assessment Area, and (ii) the aggregate comparable prepayment amounts computed for all Tax Parcels against which a special assessment has been imposed to finance other Local Improvements funded from proceeds of the Temporary Original Obligations, in each case excluding those Tax Parcels as to which the Assessment has been prepaid prior to issuance of the Temporary Original Obligations, by (2) the principal amount of the Proforma Obligations. The

Adjusted Prepayment Amount for each Tax Parcel shall be revised annually, as provided in Section 3.05(I) hereof.

- Prepayment Amount for each Tax Parcel, other than those Tax Parcels as to which the Assessment has been prepaid prior to issuance of the Permanent Original Obligations, shall be computed by multiplying (1) the amount computed by dividing (a) the Adjusted Prepayment Amount established herein for such Tax Parcel by (b) the sum of (i) the aggregate Adjusted Prepayment Amounts for all Tax Parcels within the Assessment Area and (ii) the aggregate comparable prepayment amounts computed for all Tax Parcels against which a special assessment has been imposed to finance other Local Improvements funded from proceeds of the Permanent Original Obligations, in each case excluding those Tax Parcels as to which the Assessment has been prepaid prior to issuance of the Permanent Original Obligations, by (2) the principal amount of the Permanent Original Obligations. The Adjusted Prepayment Amount for each Tax Parcel shall be revised annually, as provided in Section 3.05(I) hereof.
- (D) Following issuance of any Refunding Obligations, a new Adjusted Prepayment Amount for each Tax Parcel, other than those Tax Parcels as to which the Assessment has been prepaid prior to issuance of such Refunding Obligations, shall be computed by multiplying (1) the amount computed by dividing (a) the Adjusted Prepayment Amount for such Tax Parcel by (b) the sum of (i) the aggregate Adjusted Prepayment Amounts for all Tax Parcels within the Assessment Area and (ii) the aggregate comparable prepayment amounts computed for all Tax Parcels against which a special

assessment has been imposed to finance other Local Improvements funded from proceeds of the Obligations being refunded, in each case excluding those Tax Parcels as to which the Assessment has been prepaid prior to issuance of such Refunding Obligations, by (2) the principal amount of such Refunding Obligations. The Adjusted Prepayment Amount for each Tax Parcel shall be revised annually, as provided in Section 3.05(I) hereof.

**SECTION 3.05. COMPUTATION OF ASSESSMENTS**. The annual Assessment shall be computed for each Tax Parcel that has not prepaid in the manner set forth in this Section 3.05.

- (A) <u>DEBT SERVICE AMOUNT</u>. A "Debt Service Amount" shall be computed for each Fiscal Year in the following manner:
  - (1) For each Fiscal Year in which Temporary Original Obligations will be outstanding, the "Debt Service Amount" shall be computed as the amount which would be payable in respect of the Proforma Obligations in accordance with a debt service schedule prepared based on the principal installments equal to those established for the Proforma Obligations.
  - (2) Following issuance of the Permanent Original Obligations, the "Debt Service Amount" shall be computed for each Fiscal Year as the amount which would be payable in respect of the Obligations in accordance with a debt service schedule prepared based on the principal installments equal to those established in the Funding Agreement, and (2) the Obligations bear interest at a rate one (1) percentage point in excess of actual rates; provided however, that the "Debt Service Amount"

for any Fiscal Year shall not exceed the principal amount of Obligations then outstanding.

- (B) PREPAYMENT MODIFICATION FACTOR. A "Prepayment Modification Factor" shall be computed for each Fiscal Year by dividing (1) the amount computed by subtracting (a) the sum of the Adjusted Prepayment Amounts, as of the date on which the Obligations are issued by the City, for all Tax Parcels as to which prepayment has been made following issuance of the Obligations, from (b) the total principal amount of Obligations initially issued by the City, by (2) the total principal amount of Obligations initially issued by the City.
- (C) <u>MODIFIED DEBT SERVICE AMOUNT</u>. A "Modified Debt Service Amount" shall be computed for each Fiscal Year by multiplying (1) the Debt Service Amount by (2) the Prepayment Modification Factor.
- (D) <u>ANNUAL DEBT SERVICE FACTOR</u>. An "Annual Debt Service Factor" shall be computed for each Fiscal Year by dividing (1) the Adjusted Prepayment Amount for such Tax Parcel, by (2) the aggregate Adjusted Prepayment Amount.
- (E) <u>ANNUAL DEBT SERVICE COMPONENT</u>. The "Annual Debt Service Component" shall be computed for each Fiscal Year for each Tax Parcel by multiplying (1) the Modified Debt Service Amount, by (2) the Annual Debt Service Factor.
- (F) <u>COLLECTION COST COMPONENT</u>. The "Collection Cost Component" shall be computed each Fiscal Year for each Tax Parcel by (1) dividing (a) the Adjusted Prepayment Amount for such Tax Parcel by (b) the sum of the aggregate Adjusted

Prepayment Amount remaining in the Assessment Area, and (2) multiplying the result by the Collection Cost.

- (G) <u>STATUTORY DISCOUNT AMOUNT</u>. The "Statutory Discount Amount" shall be computed for each Tax Parcel as the amount allowed by law as the maximum discount for early payment of ad valorem taxes and non-ad valorem assessments, such amount to be calculated by deducting (1) the sum of (a) the Annual Debt Service Component and (b) the Collection Cost Component, from (2) the amount computed by dividing (a) the sum of (i) the Annual Debt Service Component and (ii) the Collection Cost Component, by (b) 0.95.
- (H) <u>ASSESSMENT</u>. The annual Assessment for each Tax Parcel shall be computed as the sum of (1) the Annual Debt Service Component, (2) the Collection Cost Component and (3) the Statutory Discount Amount.
- (I) REVISION OF ADJUSTED PREPAYMENT AMOUNT. Upon certification of the Assessment Roll each Fiscal Year, the Adjusted Prepayment Amount for each Tax Parcel shall be recomputed by deducting (1) the amount computed by (a) dividing (i) the principal component of the Debt Service Amount utilized to compute the Annual Debt Service Component for the Assessment Roll by (ii) the total Debt Service Amount utilized to compute the Annual Debt Service Component for the Assessment Roll and (b) multiplying the result by the Annual Debt Service Component included on the Assessment Roll for the Tax Parcel, from (2) the Adjusted Prepayment Amount (or for the initial Assessment Roll, the Initial Prepayment Amount) utilized to compute the annual Assessment included on the Assessment Roll for such Tax Parcel.

#### SECTION 3.06. INITIAL PREPAYMENT OPTION.

- (A) Following adoption of the Final Assessment Resolution, the City Manager shall provide first class mailed notice to the owner of each Tax Parcel subject to the Assessment of the owner's option to prepay all future annual Assessments. On or prior to the date specified in such notice, the owner of each Tax Parcel subject to the Assessment shall be entitled to prepay all future annual Assessments, upon payment of the Initial Prepayment Amount; provided, however, that due to the prepayment period extending beyond the deadline for certification of the Assessment Roll for the Fiscal Year beginning on October 1, 2021, the annual Assessment amount computed for each Tax Parcel in accordance with Section 3.05 will be billed on the Tax Bill and payable pursuant to the Uniform Assessment Collection Act.
- (B) The amount of all prepayments made pursuant to this Section 3.06 shall be final. The City shall not be required to refund any portion of a prepayment if (1) the actual Capital Cost of the Sewer Expansion Project is less than the estimated Capital Cost upon which the Initial Prepayment Amount was computed, or (2) the annual Assessments will not be imposed for the full number of years anticipated at the time of such prepayment.

#### SECTION 3.07. ADDITIONAL PREPAYMENT OPTION.

(A) Following the date specified in the notice provided pursuant to Section 3.06(A) hereof if the Council allows an additional prepayment opportunity in its sole discretion, the owner of each Tax Parcel subject to the Assessments shall be entitled to prepay all future unpaid annual Assessments upon payment of an amount equal to the sum of (1) the Adjusted Prepayment Amount for such Tax Parcel, and (2) interest on the

Adjusted Prepayment Amount from the most recent date to which interest on the Obligations has been paid to the next date following such prepayment on which the City can redeem Obligations after providing all notices required to redeem all or any portion of the Obligations.

- (B) During any period commencing on the date the annual Assessment Roll is certified for collection pursuant to the Uniform Assessment Collection Act and ending on the next date on which unpaid ad valorem taxes become delinquent, the City may reduce the amount required to prepay the future unpaid annual Assessments for the Tax Parcel by the amount of the Assessment that has been certified for collection with respect to such Tax Parcel.
- (C) The amount of all prepayments made pursuant to this Section 3.07 shall be final. The City shall not be required to refund any portion of a prepayment if (1) the Capital Cost of the Sewer Expansion Project is less than the amount upon which such Adjusted Prepayment Amount was computed, (2) the Project Cost is less than the amount upon which such Adjusted Prepayment amount was computed, (3) the Adjusted Prepayment Amount is reduced upon issuance of the Permanent Original Obligations, or (4) annual Assessments will not be imposed for the full number of years anticipated at the time of such prepayment.

#### SECTION 3.08. MANDATORY PREPAYMENT.

(A) The owner of a Tax Parcel subject to the Assessment shall immediately prepay all future unpaid annual Assessments for such Tax Parcel if (1) the Tax Parcel 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, or (2) a tax certificate has been issued and remains outstanding in respect of the Tax Parcel and the City, at its sole option, elects to accelerate the Assessment. In the case of (1) above, the owner of the Tax Parcel prior to condemnation, sale or other transfer must notify the City at least 30 days prior to the proposed acquisition or transfer date in order to allow the City sufficient time to determine the final amount due. Failure to provide such notice shall cause an automatic acceleration of such Assessment the effective date of which is 10 days prior to the proposed acquisition or transfer date.

- (B) The amount required to prepay the future unpaid annual Assessments will be equal to the sum of (1) the Adjusted Prepayment Amount for such Tax Parcel, and (2) interest on the Adjusted Prepayment Amount from the most recent date to which interest on the Obligations has been paid to the next date following such prepayment on which the City can redeem Obligations after providing all notices required to redeem all or any portion of the Obligations.
- (C) During any period commencing on the date the annual Assessment Roll is certified for collection pursuant to the Uniform Assessment Collection Act and ending on the next date on which unpaid ad valorem taxes become delinquent, the City may reduce the amount required to prepay the future unpaid annual Assessments for the Tax Parcel by the amount of the Assessment that has been certified for collection with respect to such Tax Parcel.
- (D) The amount of all prepayments made pursuant to this Section 3.08 shall be final. The City shall not be required to refund any portion of a prepayment if (1) the Capital

Cost or Project Cost of the Sewer Expansion Project is less than the amount upon which such Adjusted Prepayment Amount was computed, (2) the Adjusted Prepayment Amount is reduced upon issuance of any Permanent Original Obligations, or (3) annual Assessments will not be imposed for the full number of years anticipated at the time of such prepayment.

(E) Collection by the City of mandatory prepayments pursuant to this Section 3.08 is supplemental and in addition to any other legally available remedy the City may seek for repayment of the Assessments.

SECTION 3.09. REALLOCATION UPON FUTURE SUBDIVISION. If a Tax Parcel is subsequently subdivided, the Assessment imposed against such Tax Parcel may be reallocated among the newly created Tax Parcels upon (1) application of the owner and (2) assignment of a distinct ad valorem property tax identification number to each Tax Parcel by the Property Appraiser. However, no portion of the Assessment may be allocated to property proposed for dedication to the public or to the common use of subdivided parcels.

#### ARTICLE IV GENERAL PROVISIONS

**SECTION 4.01. METHOD OF COLLECTION**. The Assessments shall be collected pursuant to the Uniform Assessment Collection Act commencing with the Tax Bill mailed in November 2021.

**SECTION 4.02. SEVERABILITY**. If any clause, section or provision of this Resolution shall be declared unconstitutional or invalid for any reason or cause, the remaining portion of said Resolution shall be in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

**SECTION 4.03. INTENT FOR REIMBURSEMENT FROM BOND PROCEEDS.** The City is hereby authorized to temporarily advance funds from available utility revenue funds for the payment of the Capital Cost of the Sewer Expansion Project, such advances to be reimbursed from proceeds of tax-exempt Obligations. This is a Declaration of Official Intent under U.S. Treasury Regulations for purposes of Sections 103 and 141 to 150 of the Internal Revenue Code of 1986, as amended (the "Internal Revenue Code"). The City declares that it reasonably expects that the Capital Cost for the Sewer Expansion Project will be reimbursed with the proceeds of bonds (as defined in Section 150 of the Internal Revenue Code). The maximum principal amount of bonds expected to be issued for the Capital Cost of the Sewer Expansion Project is \$1,016,221.

**SECTION 4.04. EFFECTIVE DATE**. This Resolution shall take effect immediately upon its adoption.

**PASSED AND ADOPTED BY THE** City Council of the City of Crystal River, Florida, this 10th day of August, 2021.

Attest:  Mia Fink, City Clerk	By:	
Approved as to form and content For the reliance of the City of Crystal River only:	VOTE OF COUNCIL:  Meek Guy Fitzpatrick Brown Holmes	
Robert W. Batsel, Jr., City Attorney		

## APPENDIX A FORM OF NOTICE TO BE PUBLISHED

#### **APPENDIX A**

#### FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 23, 2021

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



Notice is hereby given that the City Council of the City of Crystal River, Florida, will conduct a public hearing to consider creation of the Indian Waters, Phase I Sewer Expansion Project Assessment Area ("Assessment Area"), as shown above, and to impose special assessments against certain parcels of property located therein. The hearing will be held at 5:30 P.M., or as soon thereafter as the matter can be heard, on September 13,

2021 in the Council Chamber, City Hall, 123 N.W. Highway 19, Crystal River, Florida for the purpose of receiving public comment on the proposed assessment area 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 the City Manager at 352/795-4216 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 City Council within 20 days of this notice. If a person wishes to appeal any decision made by the City Council 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 Sewer Expansion Project that will provide the properties within the proposed Assessment Area with central wastewater collection services. These facilities include the pipes, mains, lift stations, vacuum stations, and other facilities required for the City to provide wastewater collection services to all properties located in the Assessment Area. The assessment for each parcel of property will be based upon the number of "Lots" on the parcel on which a dwelling unit has been or can be constructed. Each tax parcel will be assigned these assessment units based on the number of existing dwelling units plus the number of buildable lots on the parcel.

A more specific description is set forth in the Initial Assessment Resolution adopted by the City Council on August 10, 2021. Copies of the Initial Assessment Resolution and the preliminary assessment roll are available for inspection at Clerk's Office, City Hall, 123

N.W. Highway 19, Crystal River, Florida. Copies of the plans and specifications for the Sewer Expansion Project are available for inspection at the Utilities Department, 123 N.W. Highway 19, Crystal River, Florida.

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 City Council intends to collect the assessments in twenty (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 Public Works Director at 352/795-4216.

CITY OF CRYSTAL RIVER, FLORIDA

#### APPENDIX B

#### FORM OF NOTICE TO BE MAILED

## APPENDIX B FORM OF NOTICE TO BE MAILED

August 23, 2021

[Property Owner Name] [Street Address] [City, State and zip]

Re: Parcel Control Number [Insert Number] Indian Waters, Phase I, Assessment Area

Dear Property Owner:

As you should be aware, an assessment area is being created by the City of Crystal River City Council to provide central wastewater collection service to your property through the City Utilities Department. Wastewater extension facilities will be constructed to provide these services. The cost of these facilities will be funded in part by available grants and in part by assessments against the property to be served. Each tax parcel will be assigned assessment units based on the number of existing dwelling units or the number of buildable lots on the parcel, whichever is greater.

Property owners who have (1) structure that straddles two or more lots or (2) more than one abutting buildable lot may execute a Declaration of Unity of Title, that allows a property owner's real property to be considered as one unified lot or parcel for the purpose of the assessment program. After filing a valid Unity of Title, you would pay the reduced buildable lot allocation; however, the execution of the Unity of Title will restrict your ability to develop or transfer less than the entire parcel to another person or entity without obtaining a release of the Declaration of Unity of Title. For more information on Unity of Title please call the Public Works Director at 352/795-4216. Execution of the Unity of Title will be due to the City by October 1, 2021 to be effective. Property owners should consult with an attorney prior to executing a Declaration of Unity of Title.

The City intends to obtain grants and a bank loan to finance this assessment project. This will permit the cost attributable to your property to be amortized over a period of twenty (20) years. However, you may choose to prepay your assessment in full (\$10,304 per Lot) and avoid the additional financing cost. Please do not send payment now. If the assessments are imposed, you will receive a separate notice of the date and place for payment.

If you do not choose to prepay during the period described in the next notice, the amount necessary to pay your assessment in full will be increased by your share of the

financing cost. The City anticipates that financing cost will increase the prepayment amount by approximately 4.92% percent to \$10,811 per Lot.

The annual assessment will include your share of the principal, interest, collection cost, and the amount Florida law requires the City to discount receipts for its annual budget. The maximum annual assessment is estimated to be \$861 per Lot. However, the actual annual assessment cannot be determined until the loan is obtained and the assessment may be lower. Annual assessments will be payable for twenty (20) years; however, if there are no significant defaults in payment of the assessments, the last loan payment may be made from any reserve accounts funded by the loan. The City intends to include annual assessments on your ad valorem tax bill. Failure to pay your assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

The total annual assessment revenue to be collected within the Indian Waters Phase I Sewer Expansion Assessment Area for the Fiscal Year beginning on October 1, 2021 is estimated to be \$80,862.

The City Council will hold a public hearing at 5:30 P.M., or as soon thereafter as the matter can be heard, on September 13, 2021, in the City Council Chambers City Hall, 123 N.W. Highway 19, Crystal River, Florida, for the purpose of receiving comments on the proposed assessments, including collection on the ad valorem tax bill. You are invited to attend and participate in the public hearing or to file written objections with the City Council prior to or during the hearing. If you decide to appeal any decision made by the City Council with respect to any matter considered at the hearing, you 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. In accordance with the Americans with Disabilities Act, if you need a special accommodation or an interpreter to participate in this proceeding, please contact the City Manager at 352/795-4216 at least two (2) days prior to the date of the hearing.

A more specific description is set forth in the Initial Assessment Resolution adopted by the City Council on August 10, 2021. Copies of the Initial Assessment Resolution and the preliminary assessment roll are available for inspection at the Clerk's Office, City Hall, 123 N.W. Highway 19, Crystal River, Florida. Copies of the plans and specifications for the Sewer Expansion Project are available for inspection at the Utilities Department, 123 N.W. Highway 19, Crystal River, Florida.

Questions regarding your assessment and the process for collection may be directed to the Public Works Director at 352/795-4216.

CITY OF CRYSTAL RIVER, FLORIDA

\* \* \* \* \* SEND NO MONEY NOW. THIS IS NOT AN INVOICE \* \* \* \* \*

#### INDIAN WATERS, PHASE 1 ASSESSMENT AREA

[Property Owner Name] Parcel Control Number [Insert Number] Total number of Lots attributed to property: [Insert Number] Initial prepayment amount (excludes financing cost): [Insert Amount] Adjusted prepayment amount (includes financing cost): [Insert Amount] Number of annual payments: 20 Maximum annual payment: [Insert Amount] Expected date of first bill: November 2021 Total amount of annual payments: [Insert Amount] November 2040 Expected date of last bill:

\* \* \* \* \* SEND NO MONEY NOW. THIS IS NOT AN INVOICE \* \* \* \* \*

#### **APPENDIX C**

## DESCRIPTION OF TAX PARCELS LOCATED IN THE INDIAN WATERS, PHASE 1 ASSESSMENT AREA

#### PARCEL ID LIST

Parcel ID
17E18S17 4A0A0 0400
17E18S17 4A0A0 0420
17E18S17 4A0C0 0010
17E18S17 4A0C0 0020
17E18S17 4A0C0 0030
17E18S17 4A0D0 0160
17E18S17 4A0D0 0300
17E18S17 4A0D0 0310
17E18S170210 000A0 0010
17E18S170210 000A0 0020
17E18S170210 000A0 0030
17E18S170210 000A0 0040
17E18S170210 000A0 0050
17E18S170210 000A0 0060
17E18S170210 000A0 0070
17E18S170210 000A0 0080
17E18S170210 000A0 0090
17E18S170210 000A0 0100
17E18S170210 000A0 0110
17E18S170210 000A0 0120
17E18S170210 000A0 0130
17E18S170210 000A0 0140
17E18S170210 000A0 0150
17E18S170210 000A0 0160
17E18S170210 000A0 0170
17E18S170210 000A0 0180
17E18S170210 000A0 0190
17E18S170210 000A0 0200
17E18S170210 000A0 0210
17E18S170210 000A0 0220

Parcel ID
17E18S170210 000A0 0230
17E18S170210 000A0 0240
17E18S170210 000A0 0250
17E18S170210 000A0 0260
17E18S170210 000A0 0270
17E18S170210 000A0 0280
17E18S170210 000A0 0300
17E18S170210 000A0 0310
17E18S170210 000A0 0320
17E18S170210 000A0 0330
17E18S170210 000A0 0340
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17E18S170210 000A0 0360
17E18S170210 000A0 0370
17E18S170210 000A0 0380
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17E18S170220 000C0 0110
17E18S170220 000C0 0120
17E18S170220 000C0 0130
17E18S170220 000C0 0140
17E18S170220 000D0 0170
17E18S170220 000D0 0180
17E18S170220 000D0 0190
17E18S170220 000D0 0200

Parcel ID			
17E18S170220	000D0 0210		
17E18S170220	000D0 0220		
17E18S170220	000D0 0230		
17E18S170220	000D0 0240		
17E18S170220	000D0 0250		
17E18S170220	000D0 0260		
17E18S170220	000D0 0270		
17E18S170220	000D0 0280		
17E18S170220	000D0 0320		
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17E18S170220	000D0 0380		
17E18S170220	000D0 0390		
17E18S170220	000D0 0400		
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17E18S170220	000D0 0450		
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17E18S170220	000D0 0500		
17E18S170220	000D0 0510		
17E18S170220	000D0 0520		
17E18S170220	000D0 0530		
17E18S170220	000D0 0540		
17E18S170220	000D0 0550		