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SARASOTA COUNTY, FLORIDA

AMENDED AND RESTATED STORMWATER ORDINANCE

DEPARTMENT OF STATE
TALLAHASSEE, FLORIDA

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FILED

ENACTED _____, 1999

MAURICE J. JOHNSON
CLERK OF CIRCUIT COURT
SARASOTA COUNTY, FL

99 MAR 12 PM 3: 23

BOARD RECORDS
FILED FOR RECORD

99-017

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099-017

ORDINANCE NO. 99- 017

AN ORDINANCE AMENDING IN CERTAIN RESPECTS AND RESTATING IN THEIR ENTIRETY ORDINANCE NO. 94-066, AS AMENDED BY ORDINANCE NOS. 95-063 AND 96-010; PROVIDING DEFINITIONS AND FINDINGS; ESTABLISHING A STORMWATER ENVIRONMENTAL UTILITY AND PROVIDING ITS RESPONSIBILITIES; ESTABLISHING A STORMWATER ENVIRONMENTAL UTILITY ENTERPRISE FUND; ESTABLISHING A STORMWATER ENVIRONMENTAL UTILITY ADVISORY COMMITTEE AND PROVIDING ITS RESPONSIBILITIES; AUTHORIZING THE IMPOSITION AND COLLECTION OF STORMWATER ASSESSMENTS TO FUND THE COST OF PROVIDING SERVICES AND CAPITAL FACILITIES FOR STORMWATER MANAGEMENT; ESTABLISHING PROCEDURES FOR NOTICE AND ADOPTION OF ASSESSMENT ROLL AND FOR CORRECTION OF ERRORS AND OMISSIONS; PROVIDING THAT STORMWATER ASSESSMENTS CONSTITUTE A LIEN ON ASSESSED PROPERTY UPON ADOPTION OF ASSESSMENT ROLL; ESTABLISHING PROCEDURES AND METHODS FOR COLLECTION OF ASSESSMENTS, INCLUDING ASSESSMENTS IMPOSED ON GOVERNMENT PROPERTY; PROVIDING FOR APPORTIONMENT OF STORMWATER IMPROVEMENT ASSESSMENT LIENS; AUTHORIZING THE ISSUANCE OF OBLIGATIONS SECURED BY STORMWATER ASSESSMENTS; PROVIDING FOR VARIOUS RIGHTS AND REMEDIES OF THE HOLDERS OF SUCH OBLIGATIONS; PROVIDING THAT SUCH OBLIGATIONS WILL NOT CREATE A GENERAL DEBT OR OBLIGATION OF THE COUNTY; REPEALING ORDINANCES 89-117 AND 92-24; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF SARASOTA COUNTY, FLORIDA:

099-017

SECTION 1. FINDINGS. It is hereby ascertained, determined and declared that:

(A) On July 12, 1994, the Board of County Commissioners of Sarasota County, Florida (the "Board"), enacted Ordinance No. 94-066, establishing a stormwater environmental utility and authorizing the imposition of special assessments (as defined therein) to fund stormwater management services and facilities.

(B) On July 11, 1995, the Board enacted Ordinance No. 95-063, amending Ordinance No. 94-066, and on February 13, 1996, the Board enacted Ordinance No. 96-010, further amending Ordinance No. 94-066, as previously amended by Ordinance No. 95-063;

(C) Ordinance No. 94-066, as amended by Ordinance No. 95-063 and 96-010 authorized the issuance of "Interim Obligations" and "Permanent Obligations" to fund acquisition and construction of "Stormwater Improvements" (as such terms are defined therein);

(D) Heretofore, Stormwater Improvements have been financed by Interim Obligations and the Board desires to issue Permanent Obligations to refinance the Interim Obligations. In connection with the issuance of such Permanent Obligations, the Board desires to consolidate Ordinance No. 94-066, as amended by Ordinance No. 95-063 and 96-010 for administrative convenience and amend portions thereof to conform with its proposed issuance of Permanent Obligations.

**SECTION 2. AMENDED AND RESTATED STORMWATER
ORDINANCE.** Ordinance No. 94-066, as amended by Ordinance No. 95-063 and 96-010
are hereby amended and restated in their entirety to read as follows:

* * * * *

AN ORDINANCE RELATING TO THE PROVISION OF SERVICES AND CAPITAL FACILITIES FOR STORMWATER MANAGEMENT AND THE IMPOSITION OF ASSESSMENTS RELATED TO THOSE SERVICES AND FACILITIES WITHIN THE INCORPORATED AND UNINCORPORATED AREAS OF SARASOTA COUNTY; PROVIDING DEFINITIONS AND FINDINGS; ESTABLISHING A STORMWATER ENVIRONMENTAL UTILITY AND PROVIDING ITS RESPONSIBILITIES; ESTABLISHING A STORMWATER ENVIRONMENTAL UTILITY ENTERPRISE FUND; ESTABLISHING A STORMWATER ENVIRONMENTAL UTILITY ADVISORY COMMITTEE AND PROVIDING ITS RESPONSIBILITIES; AUTHORIZING THE IMPOSITION AND COLLECTION OF STORMWATER ASSESSMENTS TO FUND THE COST OF PROVIDING SERVICES AND CAPITAL FACILITIES FOR STORMWATER MANAGEMENT; ESTABLISHING PROCEDURES FOR NOTICE AND ADOPTION OF ASSESSMENT ROLL AND FOR CORRECTION OF ERRORS AND OMISSIONS; PROVIDING THAT STORMWATER ASSESSMENTS CONSTITUTE A LIEN ON ASSESSED PROPERTY UPON ADOPTION OF ASSESSMENT ROLL; ESTABLISHING PROCEDURES AND METHODS FOR COLLECTION OF ASSESSMENTS, INCLUDING ASSESSMENTS IMPOSED ON GOVERNMENT PROPERTY; PROVIDING FOR APPORTIONMENT OF STORMWATER IMPROVEMENT ASSESSMENT LIENS; AUTHORIZING THE ISSUANCE OF OBLIGATIONS SECURED BY STORMWATER ASSESSMENTS; PROVIDING FOR VARIOUS RIGHTS AND REMEDIES OF THE HOLDERS OF SUCH OBLIGATIONS; PROVIDING THAT SUCH OBLIGATIONS WILL NOT CREATE A GENERAL DEBT OR OBLIGATION OF THE COUNTY; REPEALING ORDINANCES 89-117 AND 92-24; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF SARASOTA COUNTY, FLORIDA:

ARTICLE I

INTRODUCTION

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

"Advisory Committee" means the Stormwater Environmental Utility Advisory Committee created by Section 2.03 hereof.

"Annual Stormwater Improvement Assessment Resolution" means the resolution described in Section 4.08 hereof, approving the Stormwater Improvement Assessment Roll for a specific Fiscal Year.

"Annual Stormwater Service Assessment Resolution" means the resolution described in Section 3.07 hereof, approving the Stormwater Service Assessment Roll for a specific Fiscal Year.

"Board" means the Board of County Commissioners of Sarasota County, Florida.

"Capital Cost" means the cost associated with the construction, acquisition, installation, reconstruction, renewal or replacement of Stormwater Improvements including without limitation: (A) the cost of physical construction, reconstruction, renewal, replacement or completion; (B) the costs of acquisition and installation; (C) the cost of all labor, materials, machinery and equipment, including costs associated with the acquisition thereof; (D) the cost of all lands and interest therein, property rights, and easements of any nature whatsoever, including costs associated with the acquisition thereof; (E) the cost of any

indemnity or surety bonds and premiums for insurance during construction; (F) the cost of construction plans and specifications, surveys and estimates of costs; (G) the cost of engineering, legal and other consultant services; (H) reasonable contingencies for construction cost increases and change orders; (I) interest to be paid on Interim Obligations through (1) the end of the Fiscal Year during which the Stormwater Improvements are scheduled for completion, (2) the date of issuance of the Permanent Obligations, or (3) such other date as the Board may establish by resolution; and (J) all other expenses that are properly attributable to such acquisition or construction under generally accepted accounting principles; and including reimbursement to the County or, to a landowner or developer as authorized by any other County ordinance, for any moneys heretofore or hereafter advanced for Capital Cost and interest on any interfund loan for such purposes. "Capital Cost" excludes any amount to be paid from sources other than Stormwater Improvement Assessments, including but not limited to grants, contributions and other County funds.

"Clerk" means the Clerk of the Circuit Court for Sarasota County, ex-officio Clerk of the Board, or any designee.

"Comprehensive Plan" means the comprehensive plan adopted by the County pursuant to Chapter 163, Part II, Florida Statutes.

"Comprehensive Stormwater Policy Plan" means a policy document adopted by the Board which identifies the levels of service for water quality and quantity management in the County, based upon the criteria in the Comprehensive Plan and applicable state and

federal law, to guide the prioritization of expenditures within the Stormwater Utility Area. The Comprehensive Stormwater Policy Plan shall designate those Stormwater Basins for which a Stormwater Basin Plan is required.

"County" means Sarasota County, Florida.

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

"Customer Service Cost" means all expenses that are properly attributable to Customer Services under generally accepted accounting principles, including, without limiting the generality of the foregoing, (A) any debt service, lease payment or other similar expense incurred by the County for land and buildings utilized for Customer Services, (B) reimbursement to the County for any moneys advanced for Customer Services, and (C) interest on any interfund loan for such purposes.

"Customer Services" means (A) parcel identification and review, and (B) related customer information services.

"ESU" means "equivalent stormwater unit," the standard unit to be used in calculating the Stormwater burden expected to be generated by the physical characteristics and use of a parcel or classification of property, which shall be determined by an engineering calculation of the relative amount of Stormwater runoff that each parcel or classification of property is expected to generate, considering physical dimensions, pervious and impervious

areas, and mitigation credit or other factors affecting the quantity or quality of Stormwater runoff.

"Final Stormwater Improvement Assessment Resolution" means the resolution described in Section 4.07 hereof, which shall confirm, modify or repeal the Initial Stormwater Improvement Assessment Resolution and which shall be the final proceeding for the imposition of a Stormwater Improvement Assessment.

"Final Stormwater Service Assessment Resolution" means the resolution described in Section 3.06 hereof, which shall confirm, modify or repeal the Initial Stormwater Service Assessment Resolution and shall be the final proceeding for the imposition of a Stormwater Service Assessment.

"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 County.

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

"Initial Stormwater Improvement Assessment Resolution" means the resolution described in Section 4.02 hereof, which shall be the initial proceeding for the imposition of the Stormwater Improvement Assessment.

"Initial Stormwater Service Assessment Resolution" means the resolution described in Section 3.02 hereof, which shall be the initial proceeding for the imposition of the Stormwater Service Assessment.

"Interim Obligations" means the obligation to repay funds drawn from a pooled commercial paper or similar short-term financing program issued or incurred with the intent, as expressed by the Board in the Initial Stormwater Improvement Assessment Resolution, to provide interim funding for the Capital Cost of Stormwater Improvements prior to the issuance of Permanent Obligations.

"Maintenance Service Cost" means all expenses that are properly attributable to Maintenance Services under generally accepted accounting principles, including, without limiting the generality of the foregoing, (A) any debt service, lease payment or other similar expense incurred by the County for land and buildings utilized for Maintenance Services, (B) reimbursement to the County for any moneys advanced for Maintenance Services, and (C) interest on any interfund loan for such purposes.

"Maintenance Services" means operating and maintaining the County's capital facilities for Stormwater management, including extraordinary maintenance.

"Obligations" means Interim Obligations or Permanent Obligations.

"Ordinance" means this Stormwater Ordinance.

"Permanent Obligations" means bonds or other evidence of indebtedness, including an obligation to repay funds drawn from a pooled commercial paper or similar short-term

financing program, issued or incurred with the intent, as expressed by the Board in the Initial Stormwater Improvement Assessment Resolution, to provide permanent funding for the Capital Cost of Stormwater Improvements.

"Pledged Revenue" means, as to any series of Obligations, (A) the proceeds of such Obligations, including investment earnings, (B) proceeds of the Stormwater Improvement Assessments pledged to secure the payment of such Obligations, and (C) any other legally available non-ad valorem revenue pledged to secure the payment of such Obligations, as specified by the resolution authorizing such Obligations.

"Property Appraiser" means the Sarasota County Property Appraiser.

"Stormwater" means the flow of water which results from, and which occurs immediately following, a rainfall event.

"Stormwater Assessment" means, for each parcel of property, the sum of the Stormwater Service Assessment and any applicable Stormwater Improvement Assessments.

"Stormwater Basin" means a part of the earth's surface that contributes Stormwater to a drainage system, consisting of a surface stream or body of impounded surface water, together with all natural or artificial tributary surface streams and bodies of impounded surface water.

"Stormwater Basin Plan" means a policy document adopted by the Board for each Stormwater Basin or hydrologic subarea thereof in which Stormwater Improvements are

proposed, which provides for implementation of the Comprehensive Stormwater Policy Plan therein.

"Stormwater Environmental Utility" means the entity established by Section 2.01 hereof to implement the Stormwater management program of the County.

"Stormwater Improvement" means land, capital facilities and improvements acquired or provided to detain, retain, convey or treat Stormwater.

"Stormwater Improvement Area" means one or more Stormwater Basins, or a portion or portions thereof, as identified in the Initial Stormwater Improvement Assessment Resolution, encompassing those parcels of property specially benefited by the construction, reconstruction or installation of all or any portion of a Stormwater Improvement that removes, retains or treats, in whole or in part, the Stormwater burden expected to be generated by the physical characteristics and use of such property. Each Stormwater Improvement Area will include either (A) the property hydrologically connected, directly or indirectly, to the Stormwater Improvement, or (B) all property located within a hydrologically defined area in which the County constructs one or more Stormwater Improvements pursuant to a Stormwater Basin Plan, to correct existing deficiencies and achieve a consistent Stormwater Improvement Performance Standard.

"Stormwater Improvement Assessment" means a special assessment imposed by the County to fund the Capital Cost of one or more Stormwater Improvements and the associated Stormwater Improvement Collection Costs.

"Stormwater Improvement Assessment Roll" means the special assessment roll relating to Stormwater Improvement Assessments, approved by a Final Stormwater Improvement Assessment Resolution or an Annual Stormwater Improvement Assessment Resolution pursuant to Section 4.07 or Section 4.08 hereof.

"Stormwater Improvement Collection Cost" means the estimated cost to be incurred by the County during any Fiscal Year in connection with the collection of Stormwater Improvement Assessments.

"Stormwater Improvement Performance Standard" means the level of Stormwater management expected to result from construction of Stormwater Improvements, as defined in the Comprehensive Stormwater Policy Plan and applied in a Stormwater Basin Plan.

"Stormwater Maintenance Area" means the Stormwater Basins in which the County provides Maintenance Services.

"Stormwater Program Director" means the manager of the County's Stormwater Environmental Utility or such person's designee.

"Stormwater Service Assessment" means an annual special assessment imposed upon each benefitted parcel within the Stormwater Utility Area to fund Customer Services, Stormwater Service Collection Costs, Utility-Wide Operations, Maintenance Services and the associated Stormwater Service Collection Cost.

"Stormwater Service Assessment Roll" means the special assessment roll relating to Stormwater Service Assessments, approved by a Final Stormwater Service Assessment

Resolution or an Annual Stormwater Service Assessment Resolution pursuant to Section 3.06 or Section 3.07 hereof.

"Stormwater Service Collection Cost" means the estimated cost to be incurred by the County during any Fiscal Year in connection with the collection of Stormwater Service Assessments.

"Stormwater Utility Area" means the geographic area described in the Initial Stormwater Service Assessment Resolution that encompasses all parcels within the County which specially benefit from the Utility-Wide Operations.

"Tax Collector" means the Sarasota County Tax Collector.

"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.

"Transaction Cost" means the costs, fees and expenses incurred by the County 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; (C) the underwriters' discount; (D) the fees and disbursements of the County's financial advisor; (E) the costs of preparing or printing the Obligations and the documentation supporting issuance of the Obligations; (F) the fees payable in respect of any municipal bond insurance policy; (G) administrative, development, credit review or 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.

"Utility-Wide Operating Cost" means all expenses that are properly attributable to Utility-Wide Operations under generally accepted accounting principles, including, without limiting the generality of the foregoing, (A) any debt service, lease payment or other similar expense incurred by the County for land and buildings utilized for Utility-Wide Operations, (B) reimbursement to the County for any moneys advanced for Utility-Wide Operations, and (C) interest on any interfund loan for such purposes.

"Utility-Wide Operations" means (A) general management and administration; (B) general system engineering; (C) plan review and inspections; (D) basin planning; (E) capital improvement plan development; and (F) legal and other consultant services.

SECTION 1.02. INTERPRETATION. Unless the context indicates otherwise, words importing the singular number include the plural number and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this Ordinance; and the term "hereafter" means after, and the term "heretofore" means before, the effective

date of this Ordinance. Words of any gender include the correlative words of the other genders, unless the sense indicates otherwise.

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

(A) Article VIII, Section 1 of the Florida Constitution, Sections 125.01 and 125.66, Florida Statutes, and the Sarasota County Charter, grants to the Board all powers of local self-government to perform county functions and to render services for county purposes in a manner not inconsistent with general law, or with special law approved by vote of the electors, and such power may be exercised by the enactment of county ordinances.

(B) The Stormwater Assessments authorized by this Ordinance are consistent with the authority granted in Section 403.0893, Florida Statutes, which is additional authority and supplements the constitutional and statutory power of local government granted to a charter county.

(C) The benefits provided by the Stormwater Environmental Utility to property located within the Stormwater Utility Area include, by way of example and not limitation, (1) the provision of Stormwater management services and the availability and use of facilities or improvements by owners and occupants of such property to properly and safely detain, retain, convey or treat Stormwater discharged from such property, (2) stabilization of or the increase of property values, (3) increased safety and better access to property, (4) improved appearance, (5) rendering property more adaptable to a current or reasonably foreseeable new and higher use, (6) alleviation of the burdens caused by Stormwater runoff and

accumulation attendant with the present or projected use of property, (7) fostering the enhancement of environmentally responsible use and enjoyment of the natural resources within the County, and (8) implementation of the Comprehensive Plan.

(D) The benefits provided by the Stormwater Environmental Utility bear a logical relationship to the value, use and characteristics of the property located within the Stormwater Utility Area.

(E) The Stormwater Assessments authorized by this Ordinance provide an equitable method of funding the Capital Cost of Stormwater Improvements, the Customer Service Cost, the Utility-Wide Operating Cost and the Maintenance Service Cost, by fairly and reasonably allocating such costs to specially benefitted property classified on the basis of the Stormwater burden expected to be generated by the physical characteristics and use of such property.

(F) The Stormwater Assessments imposed pursuant to this Ordinance are imposed by the Board, not the Clerk, Property Appraiser or Tax Collector. Any activity of the Clerk, Property Appraiser or Tax Collector under the provisions of this Ordinance shall be construed as ministerial.

ARTICLE II

STORMWATER ENVIRONMENTAL UTILITY

SECTION 2.01. STORMWATER ENVIRONMENTAL UTILITY. There is hereby established a Stormwater Environmental Utility, which shall be the operational means of implementing and otherwise carrying out the functional requirements of the County's Stormwater management system. The Stormwater Environmental Utility shall provide administration, management services, operation and maintenance of the County's capital facilities for Stormwater management; studies and programs; regulation of drainage; and repairs, replacements, improvements and extensions of the County's capital facilities for Stormwater management. The Stormwater Program Director shall be responsible for administration of the Stormwater Environmental Utility.

SECTION 2.02. ENTERPRISE FUND. The Board intends to fund the cost of providing services and capital facilities for Stormwater management through Stormwater Assessments. The Board has further determined that periodic determination of revenues earned and expenses incurred in connection with the provision of services and capital facilities for Stormwater management will enhance accountability and management control of the County's Stormwater management program and will facilitate implementation of the Board's funding policy for Stormwater management. Accordingly, there shall be established a Stormwater Environmental Utility Enterprise Fund. Proceeds of the Stormwater Service

Assessment shall be used for the payment of Customer Service Cost, Utility-Wide Operating Cost, Maintenance Service Cost, and Stormwater Service Collection Cost. Proceeds of the Stormwater Improvement Assessments shall be used for payment of the Capital Cost of Stormwater Improvements, or the payment of debt service on Obligations issued to finance Stormwater Improvements, and payment of the Stormwater Improvement Collection Cost.

SECTION 2.03. ADVISORY COMMITTEE.

(A) The Stormwater Environmental Utility Advisory Committee is hereby established. The Advisory Committee shall consist of nine members who shall be appointed by the Board. All members shall be residents of the Stormwater Utility Area and not fewer than two members shall reside within the corporate limits of the City of Sarasota. Two of the members residing within the corporate limits of the City of Sarasota shall be selected by the Sarasota City Commission. Appointments shall be made in the sole discretion of the Board, so that the composition of the Advisory Committee is competent to represent the interests of those served by the Stormwater Environmental Utility.

(B) Initially, five members will serve four year terms and four members will serve two year terms. Members subsequently appointed will serve four year terms; provided however, that members appointed to fill vacancies will serve the remaining term of the member replaced.

(C) Notwithstanding the foregoing, members of the Advisory Committee shall serve at the pleasure of the Board. There shall be no limitation on the number of terms that

a member can serve. Vacancies on the Advisory Committee shall be filled in the same manner as the initial appointments.

(D) All members of the Advisory Committee shall serve without compensation. Operating and administrative expenses, including travel expenses, may be authorized by the Board and paid out of the Stormwater Environmental Utility Enterprise Fund established pursuant to Section 2.02 hereof.

(E) A quorum shall consist of five members.

(F) The Advisory Committee shall meet annually to organize and elect from its members a Chairman and a Vice-Chairman and to adopt such procedures as the Advisory Committee may deem necessary in the transaction of business and in carrying out the provisions of this Ordinance. Meetings shall be held at locations provided by the Board. All meetings of the Advisory Committee shall be subject to the requirements of Chapter 286, Florida Statutes.

(G) The Advisory Committee shall have the following responsibilities:

(1) review each Fiscal Year's budget and work program developed by the Stormwater Program Director;

(2) prepare recommendations based upon such review for presentation to the County Administrator and the Board;

(3) keep minutes of all meetings of the Advisory Committee, maintain a file for same, and file a certified copy thereof with the Board;

(4) assist the Stormwater Environmental Utility in the development of Stormwater related goals and objectives including the comprehensive plan required by Chapter 163, Part II, Florida Statutes;

(5) make recommendations on matters relating to Stormwater management, including the scope of services for consultant planning efforts;

(6) make recommendations on capital improvement programs, land acquisition, and other needs assessments;

(7) serve as a forum to review proposals by the public;

(8) make recommendations on informational and educational activities relative to Stormwater management;

(9) seek the development of a broad variety of programs, facilities, and services through effective planning to meet community Stormwater management needs;

(10) stimulate citizen involvement in Stormwater issues; and

(11) evaluate the Stormwater Environmental Utility's program, facilities, and services periodically to assure that its objectives and goals are being achieved consistent with the Comprehensive Plan.

(H) The Advisory Committee shall have no authority to obligate or expend any County funds without authorization of the Board.

ARTICLE III

STORMWATER SERVICE ASSESSMENTS

SECTION 3.01. STORMWATER SERVICE ASSESSMENTS. The Board is hereby authorized to impose Stormwater Service Assessments against property located within the Stormwater Utility Area.

(A) The Customer Service Cost may be assessed against all parcels of property within the Stormwater Utility Area at a rate of assessment based upon the special benefit accruing to such property from the County's provision of Customer Services, measured by the number of parcels within the Stormwater Utility Area, or other apportionment methodology adopted by the Board.

(B) The Utility-Wide Operating Cost and Stormwater Service Collection Cost may be assessed against all parcels of property within the Stormwater Utility Area at a rate of assessment based upon the special benefit accruing to such property from the County's provision of Utility-Wide Operations, measured by the number of ESUs attributable to each parcel or classification of property, or other apportionment methodology adopted by the Board. Notwithstanding the foregoing, if it is specifically determined by the Board that any portion of the Stormwater Utility Area receives a distinct special benefit from any component of Utility-Wide Operations that is different in kind or degree from the special benefit received by other portions of the Stormwater Utility Area, the Utility-Wide Operating Cost

related to such component shall be assessed against the portion of the Stormwater Utility Area receiving the distinct special benefit.

(C) The Maintenance Service Cost shall be assessed against all parcels of property within the Stormwater Maintenance Area at a rate of assessment based upon the special benefit accruing to such property from the County's provision of Maintenance Services, measured by the number of ESUs attributable to each parcel or classification of property, or other apportionment methodology adopted by the Board. If any portion of the Stormwater Maintenance Area will receive a higher level of maintenance service, the incremental Maintenance Service Cost associated with the higher level of service shall be assessed only against that portion of the Stormwater Maintenance Area to receive the higher level of service.

(D) Stormwater Service Assessments shall be payable annually and shall be computed as the sum of (1) the parcel's share of (a) the Customer Service Cost, (b) the Utility-Wide Operating Cost, (c) the Stormwater Service Collection Cost, and (d) the Maintenance Service Cost, if any, and (2) an amount equal to the maximum discount allowed for early payment thereof under the Uniform Assessment Collection Act. Nothing contained in this Ordinance shall be construed to require or preclude the imposition of Stormwater Service Assessments against Government Property.

SECTION 3.02. INITIAL PROCEEDINGS. The initial proceeding for imposition of a Stormwater Service Assessment shall be the Board's adoption of an Initial Stormwater Service Assessment Resolution (A) identifying the Stormwater Utility Area, the

Stormwater Maintenance Area and, if applicable, that portion of the Stormwater Utility Area receiving a distinct special benefit from Utility-Wide Operations and that portion of the Stormwater Maintenance Area to receive a higher level of service; (B) estimating the Customer Service Cost, the Utility-Wide Operating Cost, the Maintenance Service Cost and, if applicable, the Utility-Wide Operating Cost related to the component of Utility-Wide Operations providing a distinct special benefit and the incremental Maintenance Service Cost associated with a higher level of service; (C) describing the method of determining the number of ESUs attributable to each parcel or classification of property (including any mitigation credit factors), or other apportionment methodology to be utilized for the Stormwater Service Assessment; (D) describing the procedure for adjusting the number of ESUs or other apportionment units attributable to a parcel of property; and (E) identifying the proposed method of collection. An Initial Stormwater Service Assessment Resolution may be combined with an Initial Stormwater Improvement Assessment Resolution.

SECTION 3.03. STORMWATER SERVICE ASSESSMENT ROLL.

(A) The Stormwater Program Director shall prepare, or direct the preparation of, a preliminary Stormwater Service Assessment Roll, which shall contain the following information:

- (1) a summary description of parcels of property (conforming to the description contained on the Tax Roll) subject to the Stormwater Service Assessment;
- (2) the name of the owner of record of each parcel as shown on the Tax Roll;

(3) the number of ESUs or other applicable unit of apportionment attributable to each parcel;

(4) the estimated maximum annual Stormwater Service Assessment to become due in any Fiscal Year for each ESU; and

(5) the estimated maximum annual Stormwater Service Assessment to become due in any Fiscal Year for each parcel.

(B) Copies of the Initial Stormwater Service Assessment Resolution and the preliminary Stormwater Service Assessment Roll shall be on file in the office of the Stormwater Environmental Utility and open to public inspection. The foregoing shall not be construed to require that the Stormwater Service Assessment Roll be in printed form if the amount of the Stormwater Service Assessment for each parcel of property can be determined by use of a computer terminal.

SECTION 3.04. NOTICE BY PUBLICATION. After filing the Stormwater Service Assessment Roll in the office of the Stormwater Program Director, as required by Section 3.04 hereof, the Stormwater Program Director shall publish once in a newspaper of general circulation within the County a notice stating that a public hearing of the Board will be held on a certain day and hour, not earlier than 20 calendar days from such publication, at which hearing the Board will receive written comments and hear testimony from all interested persons regarding adoption of the Final Stormwater Service Assessment Resolution and approval of the Stormwater Service Assessment Roll. The published notice shall conform to the requirements set forth in the Uniform Assessment Collection Act. The

notice required by this Section may be combined with the Stormwater Improvement Assessment notice required by Section 4.05 hereof.

SECTION 3.05. NOTICE BY MAIL. In addition to the published notice required by Section 3.05, the Stormwater Program Director shall provide notice of the proposed Stormwater Service Assessment by first class mail to the owner of each parcel of property subject to the Stormwater Service Assessment. The mailed notice shall conform to the requirements set forth in the Uniform Assessment Collection Act. Notice shall be mailed at least 20 calendar days prior to the hearing to each property owner at such address as is shown on the Tax Roll available on the date the preliminary Stormwater Service Assessment Roll is prepared. Notice shall be deemed mailed upon delivery thereof to the possession of the U.S. Postal Service. The Stormwater Program Director shall provide proof of such notice by affidavit. Failure of the owner to receive such notice due to mistake or inadvertence shall not affect the validity of the Stormwater Service Assessment Roll nor release or discharge any obligation for the payment of a Stormwater Service Assessment imposed by the Board pursuant to this Ordinance. The notice required by this Section may be combined with the Stormwater Improvement Assessment notice required by Section 4.06 hereof.

SECTION 3.06. ADOPTION OF FINAL RESOLUTION. At the time named in such notice, or to which an adjournment or continuance may be taken, the Board shall receive any written objections of interested persons and may then, or at any subsequent meeting of the Board, adopt the Final Stormwater Service Assessment Resolution which shall

(A) confirm, modify or repeal the Initial Stormwater Service Assessment Resolution with such amendments, if any, as may be deemed appropriate by the Board; (B) approve the Stormwater Service Assessment Roll, with such amendments as it deems just and right; and (C) determine the method of collection. The Final Stormwater Service Assessment Resolution may be combined with a Final Stormwater Improvement Assessment Resolution. The Stormwater Service Assessments so approved shall be in proportion to the special benefits received by the affected parcels as a consequence of the management of the Stormwater burden expected to be generated by the physical characteristics and use of the parcel or classification of property. All objections to adoption of the Final Stormwater Service Assessment Resolution shall be made in writing, and filed with the Clerk at or before the time or adjourned time of such hearing.

SECTION 3.07. ANNUAL STORMWATER SERVICE ASSESSMENT RESOLUTION. The Board shall adopt an Annual Stormwater Service Assessment Resolution during its budget adoption process for each Fiscal Year following adoption of the Final Stormwater Service Assessment Resolution. The Annual Stormwater Service Assessment Resolution shall approve the Stormwater Service Assessment Roll for such Fiscal Year. The Stormwater Service Assessment Roll shall be prepared in accordance with the Initial Stormwater Service Assessment Resolution, as confirmed or amended by the Final Stormwater Service Assessment Resolution. If the proposed Stormwater Service Assessment for any parcel of property exceeds the maximum amount established in the Final Stormwater

Service Assessment Resolution or if a Stormwater Service Assessment is imposed against property not previously subject thereto, the Board shall provide notice to the owner of such property in accordance with Sections 3.04 and 3.05 hereof and conduct a public hearing prior to adoption of the Annual Stormwater Service Assessment Resolution.

SECTION 3.08. EFFECT OF ASSESSMENT RESOLUTION. The Stormwater Service Assessments for the Fiscal Year shall be established upon adoption of the Final Stormwater Service Assessment Resolution or Annual Stormwater Service Assessment Resolution. The adoption of the Final Stormwater Service Assessment Resolution or Annual Stormwater Service Assessment shall be the final adjudication of the issues presented (including, but not limited to, the method of apportionment and assessment, the rate of assessment, the adoption of the Stormwater Service Assessment Roll and the levy and lien of the Stormwater Service Assessments), unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Board adoption of the Final Stormwater Service Assessment Resolution or Annual Stormwater Service Assessment Resolution. The Stormwater Service Assessment Roll, as approved by the Final Stormwater Service Assessment Resolution or Annual Stormwater Service Assessment Resolution, shall be delivered to the Tax Collector, or such other official as the Board, by resolution, deems appropriate.

SECTION 3.09. LIEN OF STORMWATER SERVICE ASSESSMENTS.

(A) Upon adoption of the Annual Stormwater Service Assessment Resolution for each Fiscal Year, Stormwater Service Assessments to be collected under the Uniform Assessment Collection Act 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 paid. The lien shall be deemed perfected upon adoption by the Board of the Annual Stormwater Service Assessment Resolution and shall attach to the property included on the Stormwater Service Assessment Roll as of the prior January 1, the lien date for ad valorem taxes.

(B) Upon adoption of the Final Stormwater Service Assessment Resolution, Stormwater Service Assessments to be collected under the alternative method of collection provided in Section 5.02 hereof 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 paid. The lien shall be deemed perfected on the date notice thereof is recorded in the Official Records of Sarasota County, Florida.

SECTION 3.10. REVISIONS TO STORMWATER SERVICE ASSESSMENTS. If any Stormwater Service Assessment made under the provisions of this Article is either in whole or in part annulled, vacated or set aside by the judgment of any

court, or if the Board is satisfied that any such Stormwater Service Assessment is so irregular or defective that the same cannot be enforced or collected, or if the Board has omitted to include any property on the Stormwater Service Assessment Roll which property should have been so included, the Board may take all necessary steps to impose a new Stormwater Service Assessment against any property benefited by the Customer Services, Utility-Wide Operations or Maintenance Services, following as nearly as may be practicable, the provisions of this Ordinance and in case such second Stormwater Service Assessment is annulled, the Board may obtain and impose other Stormwater Service Assessments until a valid Stormwater Service Assessment is imposed.

SECTION 3.11. PROCEDURAL IRREGULARITIES. Any informality or irregularity in the proceedings in connection with the levy of any Stormwater Service Assessment under the provisions of this Ordinance shall not affect the validity of the same after the approval thereof, and any Stormwater Service Assessment as finally approved shall be competent and sufficient evidence that such Stormwater Service Assessment was duly levied, that the Stormwater Service Assessment was duly made and adopted, and that all other proceedings adequate to such Stormwater Service Assessment were duly had, taken and performed as required by this Ordinance; and no variance from the directions hereunder shall be held material unless it be clearly shown that the party objecting was materially injured thereby. Notwithstanding the provisions of this Section, any party objecting to a Stormwater Service Assessment imposed pursuant to this Ordinance must file an objection with a court of competent jurisdiction within the time periods prescribed herein.

SECTION 3.12. CORRECTION OF ERRORS AND OMISSIONS.

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

(B) The number of ESUs or other apportionment units attributed to a parcel of property may be corrected in accordance with the procedure set forth in the Initial Stormwater Service Assessment Resolution. Any such correction which reduces a Stormwater Service Assessment shall be considered valid ab initio and shall in no way affect the enforcement of the Stormwater Service Assessment imposed under the provisions of this Ordinance. Any such correction which increases a Stormwater Service Assessment or imposes an assessment on omitted property shall first require notice to the affected owner at the address shown on the Tax Roll notifying the owner of the date, time and place that the Board will consider confirming the correction and offering the owner an opportunity to be heard.

(C) After the Stormwater Service Assessment Roll has been delivered to the Tax Collector in accordance with the Uniform Assessment Collection Act, any changes, modifications or corrections thereto shall be made in accordance with the procedures applicable to errors and insolvencies for ad valorem taxes.

ARTICLE IV

STORMWATER IMPROVEMENT ASSESSMENTS

SECTION 4.01. STORMWATER IMPROVEMENT ASSESSMENTS. The Board is hereby authorized to impose Stormwater Improvement Assessments to fund all or any portion of the Capital Cost of a Stormwater Improvement identified in any Stormwater Basin Plan and the associated Stormwater Improvement Collection Costs. Stormwater Improvement Assessments may be imposed against all parcels of property within the Stormwater Improvement Area at a rate of assessment based upon the special benefit accruing to such property from the Stormwater Improvement, measured by the number of ESUs attributable to each parcel or classification of property.

(A) If the Board expects to issue Permanent Obligations to finance the Capital Cost of the Stormwater Improvements, the Stormwater Improvement Assessments for any Stormwater Improvement Assessment Roll that will be certified for collection prior to issuance of such Permanent Obligations shall be computed and applied as follows:

(1) Prior to adoption of the Initial Stormwater Improvement Assessment Resolution, the Stormwater Program Director shall direct the preparation of a proforma schedule of the Permanent Obligations required to finance the Capital Cost of the Stormwater Improvements utilizing the following assumptions:

(a) the principal amount of the proforma Permanent Obligations is at least sufficient to fund (i) interest to accrue on such Permanent Obligations from their expected date of issuance to the first interest payment date that occurs during the Fiscal Year following that in which the Stormwater Improvements to be constructed from the proceeds of such Permanent Obligations are scheduled for completion; (ii) payment of the Transaction Cost; (iii) amounts to be deposited in any reserve account established for the Permanent Obligations; and (iv) the estimated Capital Cost for the Stormwater Improvements;

(b) the Permanent Obligations are payable in substantially equal annual payments over a period not exceeding 30 years from their expected date of issuance; and

(c) the Permanent Obligations bear interest at rates not exceeding two full percentage points in excess of the rates such Permanent Obligations would bear, in the reasonable judgment of the County or its financial advisor, on the date the proforma schedule of Permanent Obligations is prepared.

(2) Based upon the proforma schedule of Permanent Obligations, the annual Stormwater Improvement Assessment for each ESU shall be computed as (a) the ESU's share of (i) the maximum annual debt service for the proforma schedule of Permanent Obligations, (ii) any anticipated credit enhancement or similar fees not to be funded from proceeds of the Permanent Obligations, and (iii) the Stormwater

Improvement Collection Costs, divided by (b) the factor of 0.95, reflecting the percentage of reasonably anticipated receipts the County is permitted to appropriate pursuant to Section 129.01(2)(b), Florida Statutes. The annual Stormwater Improvement Assessment for each parcel or classification of property shall be computed by multiplying the Stormwater Improvement Assessment for each ESU by the number of ESUs attributable to such parcel or classification of property.

(3) Proceeds from the Stormwater Improvement Assessments received during each Fiscal Year shall be applied by the County as follows: (a) payment of the associated Stormwater Improvement Collection Cost, (b) payment of the Capital Cost for the Stormwater Improvements; (c) payment of the actual debt service on Interim Obligations attributable to the Stormwater Improvements becoming due during such Fiscal Year; and (d) prepayment of the Interim Obligations attributable to the Stormwater Improvements.

(B) The annual Stormwater Improvement Assessment for any Stormwater Improvement Assessment Roll that will be certified for collection after the issuance of Permanent Obligations to finance the Stormwater Improvements shall be computed as (1) the sum of the ESU's share of (a) the annual debt service for the Permanent Obligations, (b) any anticipated credit enhancement or similar fees not to be funded from proceeds of the Permanent Obligations, (c) any deficiency in the collection of annual debt service for the Permanent Obligations in the prior Fiscal Year (deficiency for this purpose being defined as collection of any amount less than annual debt service for the Permanent Obligations divided

by 0.95), (d) the amount of any principal of and interest on Permanent Obligations that has become due and remains unpaid, and (e) the Stormwater Improvement Collection Costs, divided by (2) the factor of 0.95, reflecting the percentage of reasonably anticipated receipts the County is permitted to appropriate pursuant to Section 129.01(2)(b), Florida Statutes. For purposes of determining the debt service, the Board may assume that the Permanent Obligations bear interest at a rate not greater than one full percentage point in excess of their actual rate. The annual Stormwater Improvement Assessment for each parcel or classification of property shall be computed by multiplying the Stormwater Improvement Assessment for each ESU by the number of ESUs attributable to such parcel or classification of property.

(C) If Obligations will not be issued to finance the Capital Cost of the Stormwater Improvements, the Stormwater Improvement Assessments shall be computed and applied as follows:

(1) The annual Stormwater Improvement Assessment for each ESU shall be computed as (a) the sum of each ESU's share of the Capital Cost to be funded during the Fiscal Year and the associated Stormwater Improvement Collection Costs, divided by (b) the factor of 0.95, reflecting the percentage of reasonably anticipated receipts the County is permitted to appropriate pursuant to Section 129.01(2)(b), Florida Statutes. The annual Stormwater Improvement Assessment for each parcel of property shall be computed by multiplying the Stormwater Improvement Assessment for each ESU by the number of ESUs attributable to such parcel.

(2) Proceeds from the Stormwater Improvement Assessments received during each Fiscal Year shall be applied to payment of the Capital Cost for the Stormwater Improvements and the associated Stormwater Improvement Collection Cost.

(D) Nothing contained in this Ordinance shall be construed to require or preclude the imposition of Stormwater Improvement Assessments against Government Property.

SECTION 4.02. INITIAL PROCEEDINGS. The initial proceeding for the imposition of a Stormwater Improvement Assessment shall be the Board's adoption of an Initial Stormwater Improvement Assessment Resolution (A) briefly describing the Stormwater Improvement; (B) identifying the Stormwater Improvement Area; (C) estimating the Capital Cost; (D) describing the method of determining the number of ESUs attributable to each parcel or classification of property (including any mitigation credit factors), or other apportionment methodology to be utilized for the Stormwater Service Assessment; (E) describing the procedure for adjusting the number of ESUs or other apportionment units attributable to a parcel of property; and (F) identifying the proposed method of collection. An Initial Stormwater Improvement Assessment Resolution may be combined with an Initial Stormwater Service Assessment Resolution.

SECTION 4.03. PLANS AND SPECIFICATIONS. As soon as possible after the passage of the Initial Stormwater Improvement Assessment Resolution, the Stormwater Program Director shall prepare, or direct the preparation of, preliminary plans, specifications

and cost estimates for the Stormwater Improvement. The plans and specifications need only be in sufficient form to enable the Stormwater Program Director to estimate, or direct the estimation of, the costs of the Stormwater Improvement and to prepare the preliminary Stormwater Improvement Assessment Roll.

SECTION 4.04. STORMWATER IMPROVEMENT ASSESSMENT ROLL.

(A) The Stormwater Program Director shall prepare, or direct the preparation of, a preliminary Stormwater Improvement Assessment Roll, which shall contain the following information:

- (1) a summary description of parcels of property (conforming to the description contained on the Tax Roll) located within or without the Stormwater Improvement Area;
- (2) the name of the owner of record of each parcel as shown on the Tax Roll;
- (3) the number of ESUs or other applicable unit of apportionment attributable to each parcel;
- (4) the estimated maximum annual Stormwater Improvement Assessments to become due in any Fiscal Year for each ESU; and
- (5) the estimated maximum annual Stormwater Improvement Assessment to become due in any Fiscal Year for each parcel.

(B) Copies of the Initial Stormwater Improvement Assessment Resolution, preliminary plans and specifications, Capital Cost estimates for the Stormwater Improvement

and the preliminary Stormwater Improvement Assessment Roll shall be on file in the office of the Stormwater Environmental Utility and open to public inspection. The foregoing shall not be construed to require that the Stormwater Improvement Assessment Roll be in printed form if the estimated maximum annual Stormwater Improvement Assessment can be determined by use of a computer terminal.

SECTION 4.05. NOTICE BY PUBLICATION. After filing the Stormwater Improvement Assessment Roll in the office of the Stormwater Program Director, as required by Section 4.04 hereof, the Stormwater Program Director shall publish once in a newspaper of general circulation within the County a notice stating that a public hearing of the Board will be held on a certain day and hour, not earlier than 20 calendar days from such publication, at which hearing the Board will receive written comments and hear testimony from all interested persons regarding adoption of the Final Stormwater Improvement Assessment Resolution and approval of the Stormwater Improvement Assessment Roll. The published notice shall conform to the requirements set forth in the Uniform Assessment Collection Act. The notice required by this Section may be combined with the Stormwater Service Assessment notice required by Section 3.04 hereof.

SECTION 4.06. NOTICE BY MAIL. In addition to the published notice required by Section 4.05, the County shall provide notice of the Stormwater Improvement Assessments by first class mail to the owner of each parcel of property subject to the Stormwater Improvement Assessment. The mailed notice shall conform to the requirements

set forth in the Uniform Assessment Collection Act. Notice shall be mailed at least 20 calendar days prior to the hearing to each property owner at such address as is shown on the Tax Roll available on the date the preliminary Stormwater Improvement Assessment Roll is prepared. Notice shall be deemed mailed upon delivery thereof to the possession of the U.S. Postal Service. The Board may provide proof of such notice by affidavit. The notice required by this Section may be combined with the Stormwater Service Assessments notice required by Section 3.05 hereof.

SECTION 4.07. ADOPTION OF FINAL RESOLUTION. At the time named in such notice, or to which an adjournment or continuance may be taken, the Board shall receive any written objections of interested persons and may then, or at any subsequent meeting of the Board, adopt a Final Stormwater Improvement Assessment Resolution which shall (A) approve the aforementioned plans and specifications and estimates of Capital Cost for the Stormwater Improvement, with such amendments as it deems just and right; (B) confirm, modify or repeal the Initial Stormwater Improvement Assessment Resolution with such amendments, if any, as may be deemed appropriate by the Board; (C) approve the Initial Stormwater Improvement Assessment Roll and the method by which the Stormwater Improvement Assessments will be computed, with such amendments as it deems just and right; and (D) determine the method of collection. A Final Stormwater Improvement Assessment Resolution may be combined with a Final Stormwater Service Assessment Resolution. The Stormwater Improvement Assessments so approved shall be in proportion to the special benefits received by the affected parcels as a consequence of the management

of the Stormwater burden expected to be generated by the physical characteristics and use of the parcel or classification of property. All objections to adoption of the Final Stormwater Improvement Assessment Resolution shall be made in writing, and filed with the Clerk at or before the time or adjourned time of such hearing.

SECTION 4.08. ANNUAL STORMWATER IMPROVEMENT ASSESSMENT RESOLUTION. The Board shall adopt an Annual Stormwater Improvement Assessment Resolution during its budget adoption process for each Fiscal Year following adoption of the Final Stormwater Improvement Assessment Resolution during which Obligations remain outstanding. The Final Stormwater Improvement Assessment Resolution shall constitute the Annual Stormwater Improvement Assessment Resolution for the initial Fiscal Year. The Annual Stormwater Improvement Assessment Resolution shall approve the Stormwater Improvement Assessment Roll for such Fiscal Year. The Stormwater Improvement Assessment Roll shall be prepared in accordance with the Initial Stormwater Improvement Assessment Resolution, as confirmed or amended by the Final Stormwater Improvement Assessment Resolution. If the proposed Stormwater Improvement Assessment for any parcel of property exceeds the maximum amount established in the Final Stormwater Improvement Assessment Resolution or if a Stormwater Improvement Assessment is imposed against property not previously subject thereto, the Board shall provide notice to the owner of such property in accordance with Sections 4.05 and 4.06 hereof and conduct a public hearing prior to adoption of the Annual Stormwater

Improvement Assessment Resolution. Failure to adopt an Annual Stormwater Assessment Resolution during the budget adoption process for a Fiscal Year may be cured at any time.

SECTION 4.09. EFFECT OF ASSESSMENT RESOLUTION. The Stormwater Improvement Assessments shall be established upon adoption of the Final Stormwater Improvement Assessment Resolution or Annual Stormwater Improvement Assessment Resolution. The adoption of the Final Stormwater Improvement Assessment Resolution or, if the Stormwater Improvement Assessment for any parcel of property exceeds the maximum amount established in the Final Stormwater Improvement Assessment Resolution, the Annual Stormwater Improvement Assessment Resolution, shall be the final adjudication of the issues presented (including, but not limited to, the method of assessment, the adoption of the Stormwater Improvement Assessment Roll, the preliminary plans and specifications, the estimated Capital Cost for the Stormwater Improvement, and the levy and lien of the Stormwater Improvement Assessments), unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Board adoption of the Final Stormwater Improvement Assessment Resolution or Annual Stormwater Improvement Assessment Resolution. The Stormwater Improvement Assessment Roll, as approved by the Final Stormwater Improvement Assessment Resolution or Annual Stormwater Improvement Assessment Resolution, shall be delivered to the Tax Collector, or other such official as the Board, by resolution, deems appropriate.

SECTION 4.10. LIEN OF STORMWATER IMPROVEMENT ASSESSMENTS.

(A) Upon adoption of the Annual Stormwater Improvement Assessment Resolution for each Fiscal Year, Stormwater Improvement Assessments to be collected under the Uniform Assessment Collection Act 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 paid. The lien shall be deemed perfected upon adoption by the Board of the Annual Stormwater Improvement Assessment Resolution and shall attach to the property included on the Stormwater Improvement Assessment Roll as of the prior January 1, the lien date for ad valorem taxes.

(B) Upon adoption of the Final Stormwater Improvement Assessment Resolution, Stormwater Improvement Assessments to be collected under the alternative method of collection provided in Section 5.02 hereof 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 paid. The lien shall be deemed perfected on the date notice thereof is recorded in the Official Records of Sarasota County, Florida.

SECTION 4.11. REVISIONS TO STORMWATER IMPROVEMENT ASSESSMENTS. If any Stormwater Improvement Assessment made under the provisions of this Article is either in whole or in part annulled, vacated or set aside by the judgment of any court, or if the Board is satisfied that any such Stormwater Improvement Assessment is so irregular or defective that the same cannot be enforced or collected, or if the Board has omitted to include any property on the Stormwater Improvement Assessment Roll which property should have been so included, the Board may take all necessary steps to impose a new Stormwater Improvement Assessment against any property benefited by the Stormwater Improvements, following as nearly as may be practicable, the provisions of this Ordinance and in case such second Stormwater Improvement Assessment is annulled, the Board may obtain and impose other Stormwater Improvement Assessments until a valid Stormwater Improvement Assessment is imposed.

SECTION 4.12. PROCEDURAL IRREGULARITIES. Any informality or irregularity in the proceedings in connection with the levy of any Stormwater Improvement Assessment under the provisions of this Ordinance shall not affect the validity of the same after the approval thereof, and any Stormwater Improvement Assessment as finally approved shall be competent and sufficient evidence that such Stormwater Improvement Assessment was duly levied, that the Stormwater Improvement Assessment was duly made and adopted, and that all other proceedings adequate to such Stormwater Improvement Assessment were duly had, taken and performed as required by this Ordinance; and no variance from the

directions hereunder shall be held material unless it be clearly shown that the party objecting was materially injured thereby. Notwithstanding the provisions of this Section, any party objecting to a Stormwater Improvement Assessment imposed pursuant to this Ordinance must file an objection with a court of competent jurisdiction within the time periods prescribed herein.

SECTION 4.13. CORRECTION OF ERRORS AND OMISSIONS.

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

(B) The number of ESUs or other apportionment units attributed to a parcel of property may be corrected in accordance with the procedure set forth in the Initial Stormwater Improvement Assessment Resolution. Any such correction which reduces a Stormwater Improvement Assessment shall be considered valid ab initio and shall in no way affect the enforcement of the Stormwater Improvement Assessment imposed under the provisions of this Ordinance. Any such correction which increases a Stormwater Improvement Assessment or imposes an assessment on omitted property shall first require notice to the affected owner at the address shown on the Tax Roll notifying the owner of the date, time and place that the Board will consider confirming the correction and offering the owner an opportunity to be heard.

(C) After the Stormwater Improvement Assessment Roll has been delivered to the Tax Collector in accordance with the Uniform Assessment Collection Act, any changes, modifications or corrections thereto shall be made in accordance with the procedures applicable to errors and insolvencies for ad valorem taxes.

ARTICLE V

COLLECTION OF STORMWATER ASSESSMENTS

SECTION 5.01. METHOD OF COLLECTION. Unless directed otherwise by the Board, Stormwater Assessments (other than Stormwater Assessments imposed against Government Property) shall be collected pursuant to the Uniform Assessment Collection Act, and the County shall comply with all applicable provisions thereof. Any hearing or notice required by this Ordinance may be combined with any other hearing or notice required by the Uniform Assessment Collection Act.

SECTION 5.02. ALTERNATIVE METHOD OF COLLECTION. In lieu of using the Uniform Assessment Collection Act, the County may elect to collect the Stormwater Assessment by any other method which is authorized by law or provided by this Section as follows:

(A) The County shall provide Stormwater Assessment bills by first class mail to the owner of each affected parcel of property, other than Government Property. The bill or accompanying explanatory material shall include (1) a brief explanation of the Stormwater Assessment, (2) a description of the ESU or other unit of measurement used to determine the amount of the Stormwater Assessment, (3) the number of ESUs or other units contained within the parcel, (4) the total amount of the parcel's Stormwater Assessment for the appropriate period, (5) the location at which payment will be accepted, (6) the date on which

the Stormwater Assessment is due, and (7) a statement that the Stormwater Assessment constitutes a lien against assessed property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments.

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

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

(D) All costs, fees and expenses, including reasonable attorney fees and title search expenses, related to any foreclosure action as described herein shall be included in any judgment or decree rendered therein. At the sale pursuant to decree in any such action, the County may be the purchaser to the same extent as an individual person or corporation. The County may join in one foreclosure action the collection of Stormwater Assessments against any or all property assessed in accordance with the provisions hereof. All delinquent