

RESOLUTION NO. 2021-093

AN INITIAL RATE RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF SARASOTA COUNTY, FLORIDA, FOR THE MANASOTA KEY BEACH RESTORATION DISTRICT; PROVIDING FINDINGS; PROVIDING AUTHORITY TO LEVY NON-AD VALOREM ASSESSMENTS; PROVIDING DEFINITIONS; PROVIDING FOR ASSESSMENT METHODOLOGY; PROVIDING FOR INTEREST RATE; PROVIDING FOR CALCULATION OF ESTIMATED ANNUAL PROPERTY ASSESSMENT; PROVIDING FOR PAYMENT OF ASSESSMENTS; PROVIDING FOR THE ASSESSMENT ROLL; PROVIDING FOR THE LEVY AND COLLECTION OF ASSESSMENTS; PROVIDING FOR AN ASSESSMENT LIEN; PROVIDING FOR EFFECT OF THE RESOLUTION; AND PROVIDING AN EFFECTIVE DATE.

KAREN E. RUSHING  
CLERK OF THE CIRCUIT COURT  
SARASOTA COUNTY, FLORIDA  
2021 JUN -9 PM 4: 22  
BOARD RECORDS  
FILED FOR THE RECORD

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

**SECTION 1. FINDINGS.**

**Findings of fact.**

- (a) Pursuant to Section 125.01(1)(q), Florida Statutes and Sarasota County's constitutional home rule authority, to the extent not inconsistent with general or special law, the Board may establish municipal service taxing units (MSTU's) and municipal service benefit units (MSBU's) within which may be provided beach erosion control and other essential facilities and municipal services from funds derived from service charges, special assessments, or taxes within that unit.
- (b) Section 125.01, Florida Statutes, empowers the County to levy and collect taxes or special assessments within an MSTU or MSBU, respectively; and Section 125.01(2), Florida Statutes, provides that the Board shall be the governing body of any MSTU or MSBU.
- (c) Chapter 1 of *The Sarasota County Comprehensive Plan* incorporates policies and goals for the enhancement of access and use of the beaches within the unincorporated areas of the County, for the protection against flooding and storm damage, for enhancement of the natural environment and the improvement of the quality of life in Sarasota County, and for the enhancement of the use and enjoyment of properties.

- (d) Pursuant to the statewide beach management mandate set forth in Chapter 161, Florida Statutes, the Florida Department of Environmental Protection ("FDEP") has conducted surveys and assembled data to determine which shoreline sections of Florida beaches are "critically eroded shoreline", as that term is defined in Rule 62B-36.002(5), Florida Administrative Code.
- (e) In its *Strategic Beach Management Plan* dated October 2, 2000, as referenced in *The Sarasota/Charlotte County Beach Restoration Study* dated July 22, 2003, the FDEP identified the Gulf shoreline encompassed within the District as "critically eroded." The designation persists in the FDEP report *Critically Eroded Beaches in Florida* dated July 2020.
- (f) The Manasota Key Beach Nourishment Project (the "Project") was authorized by the Board of County Commissioners on July 9, 2019, to provide a maintenance nourishment to the Gulf shoreline within the District with the goal of restoring the intended level of storm protection within the District's boundaries.
- (g) Construction of the Manasota Key Beach Restoration Project was completed in April 2020.
- (h) On November 4, 2020, the Board of County Commissioners adopted Ordinance No. 2020-057, creating Article XXIV of Chapter 110 of the County Code, Manasota Key Beach Restoration District to partially fund Project Costs within the boundaries of the District.
- (i) On December 9, 2020, the Board adopted Resolution No. 2020-281, declaring Notice of Intent to use the uniform method for the levy, collection, and enforcement of non-ad valorem assessments within the Manasota Key Beach Restoration Project District.
- (j) The properties located within the District as listed in Exhibit A, will specially benefit because of the Project, by way of example and not limitation, protection against flooding and storm damage and enhanced access and use of the beach, thereby enhancing and/or preventing devaluation of property values.
- (k) The Property Assessments are fairly apportioned among the specially benefitting properties and do not exceed the value of the benefit that each Assessed Property received as a result of the Project.
- (l) The County is contributing funding directly to the Project that is more than the proportionate share of the publicly owned lands within the Project rather than including the public lands within the assessment District.

**SECTION 2. AUTHORITY.** This Resolution is adopted pursuant to Sarasota County Ordinance No. 2020-057 and other applicable provisions of law.

**SECTION 3. DEFINITIONS.** As used in this Resolution, the following words and phrases shall have the described meanings unless the context clearly otherwise requires:

- (1) *Annual Property Assessment* shall mean the portion of the Assessed Cost amortized and imposed against the Assessed Property each year.
- (2) *Assessed Cost* shall mean the amount determined by the Governing Body to be assessed to fund all or any portion of the Project Costs within the District and may also include any costs related to creating, financing, and administering the District, including but not limited to administrative costs of the Property Appraiser and Tax Collector and a reasonable amount for contingency and anticipated delinquencies and uncollectible District Assessments. The Assessed Cost shall exclude any amount to be paid from sources other than District Assessments, including but not limited to, grants, contributions, and other county funds, but may include costs related to reimbursement of funds advanced by county funds for the Project.
- (3) *Assessed Property* shall mean all parcels of land within the District that are included on the Assessment Roll.
- (4) *Assessment Period* means the number of years necessary for the County to recover the actual Project Costs.
- (5) *Assessment Roll* means the special assessment roll maintained by the Sarasota County Property Appraiser for the levy and collection of non-ad valorem special assessments.
- (6) *Beach Restoration* means the placement of sand on an eroded beach for the purposes of restoring it as a recreational beach and providing storm protection for upland properties.
- (7) *Board or governing body* means the Board of County Commissioners of Sarasota County, Florida.
- (8) *County* means Sarasota County, Florida.
- (9) *Direct Nearshore Benefit Area* means those Gulf-front properties that had sand directly placed onto and adjacent to their respective properties and are receiving a special benefit from the beach restoration Project.
- (10) *District* means the Manasota Key Beach Restoration District as may be expanded or modified from time to time.

- (11) *District Assessments* means non-ad valorem assessments imposed within the District to fund all or a portion of the Project Cost.
- (12) *Fiscal Year* means the period commencing on October 1 of each year and continuing through the next succeeding September 30 for the District, or such other period as may be prescribed by law as the Fiscal Year for the County for District Assessments.
- (13) *Indirect Nearshore Benefit Area* means those Gulf-front properties that did not have sand placed directly onto and adjacent to their respective property, but that are still receiving a special benefit from the beach restoration Project.
- (14) *Project* means Beach Restoration improvements to the Gulf Coast shoreline located within the Manasota Key Beach Restoration District.
- (15) *Project Costs* means the cost of all activities associated with the completion of specific Beach Restoration services and improvements, including, but not limited to, project feasibility study and cost estimate, permitting, specification/design/bid document development and physical completion of improvements in accordance with all applicable plans, specifications, design documents, permits and contracts/purchase orders, and post-restoration monitoring and reporting. Project Costs shall be funded, in part, by special assessments levied within the District.
- (16) *Property Appraiser* means the Sarasota County Property Appraiser.
- (17) *Property Assessment* shall mean the portion of Assessed Costs that has been allocated to each Assessed Property.
- (18) *Recreation Benefit* means the special benefit to the property within the MSBU district boundary due to the property's proximity to the expanded and maintained beach area available for public recreation.
- (19) *Nearshore Benefit* means the special benefit to the Assessed Properties in the Direct Nearshore Benefit Area and the Indirect Nearshore Benefit Area which includes, but is not limited to, enhanced protection from flooding and storm damage as a result of the Project, reduced risk of shoreline retreat, reduced risk of land loss and flooding, reduced need for emergency shoreline hardening structures, property value stability and improved sales, and accessibility and proximity benefits in the nearshore area.
- (20) *Uniform Assessment Collection Act* shall mean 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.

**SECTION 4. ASSESSMENT METHODOLOGY.** The Assessed Cost shall be allocated to each Assessed Property using a methodology which allocates approximately twenty percent (20%) of the Assessed Cost evenly to each Assessed Property for the Recreation Benefit received by each property and allocates approximately eighty percent (80%) of the Assessed Cost to the Assessed Property for the Nearshore Benefit received. Seventy-five percent (75%) of Assessed Costs attributed to Nearshore Benefit will be assessed to properties within the Direct Nearshore Benefit Area, and twenty-five percent (25%) will be assessed to properties within the Indirect Nearshore Benefit Area based on the proportion of linear shoreline frontage within each area. The assessment may be paid in full anytime. Exhibit B outlines the Cost Analysis and Assignment of District Assessments.

**SECTION 5. INTEREST RATE.** The interest rate shall be determined by the Board based upon the cost of financing the Project Costs over the Assessment Period. The interest shall accrue beginning with the first annual billing of the Annual Property Assessment.

**SECTION 6. CALCULATION OF TENTATIVE ANNUAL PROPERTY ASSESSMENT.** The calculation of the Annual Property Assessment shall be as set forth on Exhibit "A", attached hereto and incorporated herein. Exhibit "A" sets forth the estimated Annual Property Assessment, adopting non-ad valorem assessment rates for Fiscal Year 2022 for consideration by the Board at a duly advertised public hearing.

**SECTION 7. PAYMENT OF ASSESSMENTS.** Each Property Assessment shall be payable in annual installments, including principal and interest, for a period of seven (7) years, with interest on the outstanding balance as established in Section 5 of this Resolution. The first Annual Property Assessment shall be levied on or around November 1, 2021. Nothing in this Resolution shall preclude early payment of the outstanding balance of the Property Assessment, including applicable interest, if the property owner chooses to do so.

**SECTION 8. ASSESSMENT ROLL.** The County shall prepare or cause the preparation of the preliminary Assessment Roll in the manner provided by Article XXIV, Chapter 110 of the County Code, and this Resolution. The Assessed Costs shall be apportioned in the manner set forth in this Resolution. A copy of this Resolution, the final estimates of the Annual Property Assessment and the preliminary Assessment Roll shall be maintained on file in County records and shall be open to public inspection.

**SECTION 9. UNIFORM METHOD.** All assessments will be levied, collected, and enforced pursuant to the Uniform Method for the levy, collection, and enforcement of non-ad valorem assessments, set forth in Section 197.3632, Florida Statutes, and any successor provisions thereto.

**SECTION 10. LIEN OF ASSESSMENTS.** All assessments shall constitute a lien against such property equal in rank and dignity with the liens of all state, county, district, or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such liens shall be

superior in dignity to all other liens, titles, and claims, until paid. Notice of the lien of the Assessments shall be recorded in the Official Records Book in the office of the Clerk of the Circuit Court of Sarasota County, Florida.

**SECTION 11. EFFECT OF RESOLUTION.** This Initial Rate Resolution establishes the estimated annual District Assessment. The Final Rate Resolution shall be adopted at a duly noticed public hearing and 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 Assessment Roll and the levy and lien of the District Assessment), unless proper steps are initiated in a court of competent jurisdiction to secure relief within twenty (20) days from the date of Board adoption of the Final Rate Resolution.

**SECTION 12. EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

**PASSED AND DULY ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS OF SARASOTA COUNTY, FLORIDA, this 8th day of June, 2021.**

ATTEST:  
KAREN E. RUSHING, Clerk of Circuit Court and Ex-Officio Clerk of the Board of County Commissioners of Sarasota County, Florida

By: Blanca Montoya  
Deputy Clerk

BOARD OF COUNTY COMMISSIONERS  
OF SARASOTA COUNTY, FLORIDA

By: [Signature]  
Chairman



**EXHIBIT A**

ACCOUNT NUMBER	SPECIAL BENEFIT CLASSIFICATION	GULF SHORELINE LENGTH (ft)	ANNUAL REC BENEFIT ASSESSMENT	ANNUAL NEARSHORE ASSESSMENT PER FOOT	ANNUAL NEARSHORE PARCEL ASSESSMENT	TOTAL ANNUAL ASSESSMENT
0500160003	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0500160004	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0500160005	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0500160006	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0500160007	DIRECT NEARSHORE + REC	145.4	\$481.80	\$48.66	\$7,075.16	\$7,556.96
0500160008	INDIRECT NEARSHORE + REC	146.5	\$481.80	\$17.27	\$2,530.06	\$3,011.86
0500160009	INDIRECT NEARSHORE + REC	123.8	\$481.80	\$17.27	\$2,138.03	\$2,619.83
0500160010	INDIRECT NEARSHORE + REC	145.5	\$481.80	\$17.27	\$2,512.79	\$2,994.59
0500170002	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0500170003	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0500170004	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0500170005	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0500170006	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0500170011	DIRECT NEARSHORE + REC	108.1	\$481.80	\$48.66	\$5,260.15	\$5,741.95
0500170012	DIRECT NEARSHORE + REC	132.5	\$481.80	\$48.66	\$6,447.45	\$6,929.25
0500170014	DIRECT NEARSHORE + REC	99.5	\$481.80	\$48.66	\$4,841.67	\$5,323.47
0500170015	DIRECT NEARSHORE + REC	97.7	\$481.80	\$48.66	\$4,754.08	\$5,235.88
0500170016	DIRECT NEARSHORE + REC	195.4	\$481.80	\$48.66	\$9,508.16	\$9,989.96
0500170017	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0501040005	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0501040006	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0501040008	INDIRECT NEARSHORE + REC	118	\$481.80	\$17.27	\$2,037.86	\$2,519.66
0501040009	INDIRECT NEARSHORE + REC	100	\$481.80	\$17.27	\$1,727.00	\$2,208.80
0501050001	INDIRECT NEARSHORE + REC	100	\$481.80	\$17.27	\$1,727.00	\$2,208.80
0501050002	INDIRECT NEARSHORE + REC	100	\$481.80	\$17.27	\$1,727.00	\$2,208.80
0501050003	INDIRECT NEARSHORE + REC	100	\$481.80	\$17.27	\$1,727.00	\$2,208.80
0501050004	INDIRECT NEARSHORE + REC	100	\$481.80	\$17.27	\$1,727.00	\$2,208.80
0501050005	INDIRECT NEARSHORE + REC	100.1	\$481.80	\$17.27	\$1,728.73	\$2,210.53
0501050006	INDIRECT NEARSHORE + REC	100	\$481.80	\$17.27	\$1,727.00	\$2,208.80
0501050007	INDIRECT NEARSHORE + REC	100	\$481.80	\$17.27	\$1,727.00	\$2,208.80
0501050008	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0501050009	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0501110001	INDIRECT NEARSHORE + REC	284.3	\$481.80	\$17.27	\$4,909.86	\$5,391.66
0501110002	INDIRECT NEARSHORE + REC	190.4	\$481.80	\$17.27	\$3,288.21	\$3,770.01
0501110003	INDIRECT NEARSHORE + REC	103.1	\$481.80	\$17.27	\$1,780.54	\$2,262.34
0501110004	INDIRECT NEARSHORE + REC	125.1	\$481.80	\$17.27	\$2,160.48	\$2,642.28
0501110005	INDIRECT NEARSHORE + REC	237.7	\$481.80	\$17.27	\$4,105.08	\$4,586.88
0501140001	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0501140002	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0501140004	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0501140005	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0501140007	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0501140011	INDIRECT NEARSHORE + REC	100.1	\$481.80	\$17.27	\$1,728.73	\$2,210.53
0501140012	INDIRECT NEARSHORE + REC	127.1	\$481.80	\$17.27	\$2,195.02	\$2,676.82
0501140014	INDIRECT NEARSHORE + REC	150.8	\$481.80	\$17.27	\$2,604.32	\$3,086.12
0501140015	INDIRECT NEARSHORE + REC	188.6	\$481.80	\$17.27	\$3,257.12	\$3,738.92
0501140016	INDIRECT NEARSHORE + REC	150.2	\$481.80	\$17.27	\$2,593.95	\$3,075.75

ACCOUNT NUMBER	SPECIAL BENEFIT CLASSIFICATION	GULF SHORELINE LENGTH (ft)	ANNUAL REC BENEFIT ASSESSMENT	ANNUAL NEARSHORE ASSESSMENT PER FOOT	ANNUAL NEARSHORE PARCEL ASSESSMENT	TOTAL ANNUAL ASSESSMENT
0501140017	INDIRECT NEARSHORE + REC	100.2	\$481.80	\$17.27	\$1,730.45	\$2,212.25
0501140018	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0502010001	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0502010003	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0502010004	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0502010005	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0502020001	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0502020002	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0502020003	INDIRECT NEARSHORE + REC	150.1	\$481.80	\$17.27	\$2,592.23	\$3,074.03
0502020004	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0502020005	INDIRECT NEARSHORE + REC	100	\$481.80	\$17.27	\$1,727.00	\$2,208.80
0502020007	INDIRECT NEARSHORE + REC	100.1	\$481.80	\$17.27	\$1,728.73	\$2,210.53
0502020010	INDIRECT NEARSHORE + REC	100.1	\$481.80	\$17.27	\$1,728.73	\$2,210.53
0502020011	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0502020012	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0502070003	DIRECT NEARSHORE + REC	400.7	\$481.80	\$48.66	\$19,498.06	\$19,979.86
0502070006	DIRECT NEARSHORE + REC	100.3	\$481.80	\$48.66	\$4,880.60	\$5,362.40
0502070007	DIRECT NEARSHORE + REC	109.8	\$481.80	\$48.66	\$5,342.87	\$5,824.67
0502070008	DIRECT NEARSHORE + REC	140.7	\$481.80	\$48.66	\$6,846.46	\$7,328.26
0502070012	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0502070013	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0502070014	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0502070015	DIRECT NEARSHORE + REC	300.6	\$481.80	\$48.66	\$14,627.20	\$15,109.00
0502070017	DIRECT NEARSHORE + REC	100	\$481.80	\$48.66	\$4,866.00	\$5,347.80
0502070018	DIRECT NEARSHORE + REC	100	\$481.80	\$48.66	\$4,866.00	\$5,347.80
0502070019	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0502080001	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0502080002	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0502080003	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0502080007	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0502080008	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0502080009	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0502080010	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0502090001	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0502090003	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0502090007	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0502090008	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0502090009	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0502090011	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0502090012	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0502090013	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0502090014	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0502090015	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0502090016	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0502090017	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0502100001	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0502100002	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0502100003	DIRECT NEARSHORE + REC	108.8	\$481.80	\$48.66	\$5,294.21	\$5,776.01

ACCOUNT NUMBER	SPECIAL BENEFIT CLASSIFICATION	GULF SHORELINE LENGTH (ft)	ANNUAL REC BENEFIT ASSESSMENT	ANNUAL NEARSHORE ASSESSMENT PER FOOT	ANNUAL NEARSHORE PARCEL ASSESSMENT	TOTAL ANNUAL ASSESSMENT
0502100004	DIRECT NEARSHORE + REC BENEFIT	110.3	\$481.80	\$48.66	\$5,367.20	\$5,849.00
0502100005	DIRECT NEARSHORE + REC BENEFIT	115.6	\$481.80	\$48.66	\$5,625.10	\$6,106.90
0502100006	DIRECT NEARSHORE + REC BENEFIT	113.9	\$481.80	\$48.66	\$5,542.37	\$6,024.17
0502100008	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0502100009	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0502100010	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0502100011	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0502100013	DIRECT NEARSHORE + REC BENEFIT	124.1	\$481.80	\$48.66	\$6,038.71	\$6,520.51
0502100014	DIRECT NEARSHORE + REC BENEFIT	85.7	\$481.80	\$48.66	\$4,170.16	\$4,651.96
0502100015	DIRECT NEARSHORE + REC BENEFIT	3.5	\$481.80	\$48.66	\$170.31	\$652.11
0502150001	DIRECT NEARSHORE + REC BENEFIT	122.2	\$481.80	\$48.66	\$5,946.25	\$6,428.05
0502150002	DIRECT NEARSHORE + REC BENEFIT	127.1	\$481.80	\$48.66	\$6,184.69	\$6,666.49
0502150003	DIRECT NEARSHORE + REC BENEFIT	122.6	\$481.80	\$48.66	\$5,965.72	\$6,447.52
0502150004	DIRECT NEARSHORE + REC BENEFIT	117.9	\$481.80	\$48.66	\$5,737.01	\$6,218.81
0502150005	DIRECT NEARSHORE + REC BENEFIT	123	\$481.80	\$48.66	\$5,985.18	\$6,466.98
0502150006	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0502150007	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0502150008	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0502150009	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0502150010	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0502150011	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0502160001	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0502160002	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0502160003	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0502160004	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0502160005	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0502160006	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0502160007	RECREATION (REC) BENEFIT ONLY	0	\$481.80	\$0.00	\$0.00	\$481.80
0502160008	DIRECT NEARSHORE + REC BENEFIT	113.7	\$481.80	\$48.66	\$5,532.64	\$6,014.44
0502160011	DIRECT NEARSHORE + REC BENEFIT	124.6	\$481.80	\$48.66	\$6,063.04	\$6,544.84
0502160013	DIRECT NEARSHORE + REC BENEFIT	115.8	\$481.80	\$48.66	\$5,634.83	\$6,116.63
0502160014	DIRECT NEARSHORE + REC BENEFIT	113.9	\$481.80	\$48.66	\$5,542.37	\$6,024.17

Total Parcels in District	127
DIRECT NEARSHORE Benefit Area Length/Per Shoreline Foot	\$48.66
INDIRECT NEARSHORE Benefit Area Length/Per Shoreline Foot	\$17.27
REC BENEFIT Assessment/Parcel (all parcels in district)	\$481.80

## EXHIBIT B

### Cost Analysis and Assignment of District Assessments

Construction	\$	8,031,631
Post-Construction Monitoring		515,000
Interest Carry		58,734
<b>Total Project Cost</b>	<b>\$</b>	<b>8,605,365</b>

#### Cost Splits as a Percentage of Construction Cost

State	\$	2,783,642	34.66%
County		3,584,723	44.63%
MSBU District		1,663,266	20.71%
	<b>\$</b>	<b>8,031,631</b>	

#### Cost Splits as a Percentage of Total Project Cost

State	\$	2,963,892	34.44%
County		3,812,822	44.31%
MSBU District		1,828,651	21.25%
	<b>\$</b>	<b>8,605,365</b>	

Parcels within Municipal Services Benefit Unit District 127

Assessment Period 7 Years

#### Assessment Categories

Recreational Benefit	All parcels within the District
Direct Nearshore Benefit	Gulf-front parcels directly receiving sand
Indirect Nearshore Benefit	Gulf-front parcels indirectly receiving sand

#### Assessment Descriptions

Annual Recreational Benefit per Parcel	\$481.80
Annual Direct Nearshore Benefit per Linear Foot of Shoreline	\$48.66
Annual Indirect Nearshore Benefit per Linear Foot of Shoreline	\$17.27

#### Derivation of Shoreline Length

The project design and construction are based upon the mean highwater line (MHWL) located by Coastal Engineering Consultants in May 2019.

The MHWL was adopted by the State as the Erosion Control Line (ECL) for those Gulf-front parcels receiving a Direct Nearshore Benefit. It represents the official land boundary of these parcels.

The May 2019 MHWL was used as a formally surveyed location for the purpose of establishing a measurable shoreline for those Gulf-front parcels receiving an Indirect Nearshore Benefit.

County GIS staff derived the shoreline length of each Gulf-front parcel by projecting the side lot lines of each parcel to the MHWL and measuring the length between the intersecting points.