Members: Committee Chair Darden Rice, Committee Vice-Chair Amy Foster, Council Chair Ed Montanari, and Council Member Deborah Figgs-Sanders

Alternate: Council Member Robert Blackmon

Support Staff: Jayne Ohlman - City Council Legislative Aide

1) Call to Order

2) Approval of Agenda

3) Approval of January 16, 2020 Minutes

4) New Business – January 30, 2020
   a) Discussion of Potential Changes to the Special Assessment Program, Specifically Related to Term Length, Interest Rate, & the Basis for Estimating Assessments – Tom Greene, Brejesh Prayman, & Heather Judd

Upcoming Meeting Dates & Tentative Agenda Items

February 13, 2020
   a) Albert Whitted Airport Master Plan Update & General Operations Update - Rich Lesniak & Chris Ballestra

February 27, 2020

   b) Update on FDEP Consent Order – John Palenchar, Claude Tankersley, & Derrill McAteer

General Attachments:
Minutes of the January 30, 2020 PS&I Committee Meeting
New Business Item Support Material
Pending and Continuing Referral List
City of St. Petersburg  
Public Services & Infrastructure Committee  
January 16, 2020 Meeting Minutes  
Sunshine Center Auditorium

Present: Committee Members – Council Chair Ed Montanari, Council Member Amy Foster, Council Member Darden Rice, and Council Member Deborah Figgs-Sanders

Also Present: Council Member Robert Blackmon (Alternate), Assistant City Administrator Tom Greene and Assistant City Attorney Macall Dyer

Support Staff: Jayne Ohlman - City Council Legislative Aide

1. Call to Order – 9:25 AM
2. Approval of Agenda – CM Rice moved approval, all members voted in favor.
3. Approval of November 7, 2019 Minutes – CM Foster moved approval, all members voted in favor.
4. New Business – January 16, 2019

Selection of Committee Chair & Vice-Chair

Council Member Foster nominated Council Member Rice for committee chair, all members voted in favor. Council Member Figgs-Sanders nominated Council Member Foster as committee vice-chair, all members voted in favor.

Review of Referral List

In referencing the annual update from the Water Resources Department regarding the 2017 Management Evaluations Recommendations scheduled for February 27, CM Foster asked if the committee would consider combining that topic with a potential Committee of the Whole (“COW”) on the recently submitted Water Resources Integrated Master Plan. The committee deliberated the suggestion and also suggested that a consent order update also be included. Assistant City Administrator Tom Greene cautioned that combining all the topics may be too onerous for one COW meeting, especially when the calendar for the committee appears to be full until the Summer. CM Rice suggested that the PS&I committee continue to hold the February 27 agenda open for the possibility of a consent order update and potentially the management evaluation update as well.

The committee discussed the Capital Improvement Assessment referral item which consists of updates on bridges, reclaimed water, seawalls, stormwater, roads/sidewalks, buildings, and sewers/wastewater. Mr. Greene suggested combining some of the items with other on-going projects, such as the Facilities Maintenance Plan, which is also on the PS&I referral list. After deliberations, the committee decided to keep the capital improvement updates separate on the referral list. CM Montanari expressed concern that items on the capital improvement update list have not been discussed at the committee since late 2018. Committee support staff will work with administration and staff to arrange updates in the coming months.

Committee Chair Rice adjourned the meeting at 9:55 AM
<table>
<thead>
<tr>
<th>Topic</th>
<th>Return Date</th>
<th>Referral Date</th>
<th>Prior Meeting</th>
<th>Referred By</th>
<th>Staff</th>
<th>Notes</th>
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<tbody>
<tr>
<td>1 <em>Discussion of potential changes to the special assessment program, specifically related to term length, interest rate, &amp; the basis for estimating assessments</em></td>
<td>1/30/20</td>
<td>1/9/20</td>
<td></td>
<td>Rice</td>
<td>T. Greene H. Judd B. Prayman</td>
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<td>2 An update on the Albert Whitted Airport Master Plan, potential runway expansion, &amp; general operational improvements</td>
<td>2/13/20</td>
<td>5/17/18</td>
<td>8/9/18</td>
<td>Staff Request</td>
<td>R. Lesniak C. Ballestra</td>
<td>8/9/18- R. Lesniak and C. Ballestra presented the committee with an update on the airport’s runway feasibility study, an economic impact study, and an update on the airport master plan</td>
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<td>3 Annual Update by Water Resources on Recommendations from the 2017 Management Evaluation &amp; Consent Order Update</td>
<td>2/27/20</td>
<td>12/7/17</td>
<td>1/10/19</td>
<td>Council</td>
<td>C. Tankersley J. Palenchar</td>
<td>12/7/17-PS&amp;I to manage the 57 recommendations made by LA Consulting. 1/10/19- C. Tankersley &amp; J. Palenchar updated committee on progress of implementation of the 57 recommendations 1/16/2020 – Committee decided to add a consent order update in light of the recently submitted Integrated Water Resources Master Plan (IWRMP)</td>
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<td>4 Update on the City’s Facility Maintenance Plan</td>
<td>3/26/20</td>
<td>6/7/18</td>
<td>5/9/19</td>
<td>Foster, Admin</td>
<td>A. Wendler L. Glover-Henderson</td>
<td>9/12/19 – T. Greene indicated staff would like return to PS&amp;I for a check-in once the plan became fully staffed</td>
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<td>5 A discussion on possible amendments to the City’s Grease Waste Management Program</td>
<td>4/23/20</td>
<td>4/4/19</td>
<td>10/24/19</td>
<td>Gerdes</td>
<td>S. Lewis C. Tankersley J. Palenchar</td>
<td>10/24/19 – CM Gerdes requested that staff return to PS&amp;I with a draft ordinance after stakeholder outreach &amp; FDEP review process is completed</td>
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<td>6 Quarterly report on Grow Smarter sites</td>
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<td>Foster Driscoll</td>
<td>A. DeLisle</td>
<td>2/15/18-Requesting a report regarding opportunities/plans available at City-owned Grow Smarter sites. 5/31/18-Discussion covered the Innovation District, Police Station Site, Tropicana Field Site, and Tangerine Plaza Site 9/13/18-A memo from A. DeLisle was distributed to the committee in lieu of a verbal update on Tangerine Plaza. See minutes of 9/13 for full memo 6/13/19- Update on Innovation District, Former Police Station Site, &amp; Tangerine Plaza</td>
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<td>7 Discussion of an ordinance that will set standards for mechanical noise, such as HVAC systems</td>
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<td>Driscoll</td>
<td>L. Abernethy D. Goodwin</td>
<td>9/26/19 – Committee requested staff to explore potential mechanical noise mitigation incentives &amp; return to PS&amp;I to present options.</td>
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<td>8 Body Cameras and Dashboard Cameras</td>
<td>5/18/17</td>
<td>6/15/17</td>
<td></td>
<td>Council</td>
<td>A. Holloway</td>
<td>6/15/17-CM Gerdes made a motion to move forward with $87,000 allocation for Dash Cams. 7/13/17-Council approved purchase of dashboard cameras &amp; accessories for $87,000.</td>
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<td>9</td>
<td>Capital Improvement Assessment (Maintenance &amp; Hurricane/Tropical Storm Preparedness)</td>
<td>2/2/17</td>
<td>9/27/18-Per Chief Holloway: No update at this time. 9/12/19 – CM Driscoll requested an update at the next quarterly council report (Nov. 7, 2019)</td>
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<td>a. Bridges</td>
<td>a. Prayman</td>
<td>a) Bridges - Staff to bring back analysis of long-term and pedestrian bridge funding. CM Kennedy asked to have noted that between 2021 and 2025 there is a $50 million shortage on funding for bridges.</td>
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<td>b. Reclaimed Water &amp; possible expansion</td>
<td>b. Palenchar</td>
<td>b) Reclaimed Water - report provided by J. Palenchar. Items b), e), f) &amp; h) are in Integrated Master Plan.</td>
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<td>c. Roads / Sidewalks / Pedestrian Bridges</td>
<td>c. Prayman</td>
<td>c) Roads/Sidewalks - power point by B. Prayman &amp; J. Norris. Staff to report to committee on updated numbers for annual sidewalk repair &amp; replacement with the numbers based on new technology. Funding for brick streets replacement as a recurring maintenance cost needs to be considered.</td>
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<td>e. Stormwater</td>
<td>e. J. Norris</td>
<td>d) Seawalls/Living Shorelines: B. Prayman, C. Frey, &amp; C. Tankersley updated the committee on seawall repairs/replacements, living shoreline projects and updated mapping of the city seawalls/living shorelines.</td>
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<td>f. Potable Water (water quality audit)</td>
<td>f. Palenchar</td>
<td>1/16/2020 – Committee requested continued updates in 2020</td>
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<td>h. Sewers / Wastewater (if needed)</td>
<td>i. Tankersley, Mory</td>
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<td>i. New sidewalk planning</td>
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TO:       Dr. Kanika Tomalin, Deputy Mayor and City Administrator
FROM:    Tom Greene, Assistant City Administrator
DATE:    January 24, 2020
RE:    Special Assessments

OVERVIEW

Introduction
The city of St. Petersburg operates or has operated special assessment programs for various services including:
1) Sanitary Sewer
2) Area Improvements
3) Paving
4) Sidewalks
5) Lot Clearing
6) Drainage
7) Dredging
8) Reclaimed Water
9) Seawall
10) Demolition
11) Securing

Regulations
Regulating these special assessment programs are the City Code of Ordinances, City Council Resolutions, Florida Statute and city practices.

Florida Statute
Florida Statute allows a city to establish special assessment programs with a maximum repayment period of 30 years and a maximum interest rate of 8%.

St. Petersburg City Code
St. Petersburg City Code (2-299 Sec. 2-307) allows for a maximum of repayment period of not to exceed 20 years and establishes the maximum interest rate of 8% on current assessments and if two consecutive annual installments are missed the interest rate goes to 18%.
Additional City of St Petersburg Council Action

In 1984, City Council approved two modifications to the special assessment program. In Ordinance 789-F City Council approved the following language:

“a primary rate of interest as shall be fixed by resolution of the city council. The installments shall be payable in ten (10) equal installments or for a shorter period as may be fixed by city council”

Resolution 84-866 established the 8% interest rate and the increased rate of interest at 18% for delinquent payments.

Robert Obering, City Manager Memorandum dated August 8, 1989

Former City Manager Robert Obering, provided City Council a memorandum in 1989 that recommended the city maintain the ten (10) year term on paving special assessment projects and three (3) year term on sidewalk special assessment projects. The basis of Mr. Obering’s recommendation is that extending the term past 10 years would, “entail a loss of principal and interest for the city. A Review of our assessment payback return does not support an extension of the present 10-year term”.

PROPOSED MODIFICATIONS

Upon review of the current special assessment process there are a couple of recommended changes to be discussed.

Term

The not to exceed 20-year term codified in our code and the 10-year term provided for in Ordinance 789-F seem to be inconsistent with State Statute and may not take into consideration other important factors such as the useful life of the asset or improvement being financed.

Sec. 2-307 (a) currently reads:

The special assessment shall be payable at the time and in the manner set forth in the resolution and may be made payable in equal installments of principal over a period not to exceed 20 years.

To address the Florida Statutory maximum term and to take into consideration the useful life of the asset we suggest the that the Sec. 2-307(a) read:

The special assessment shall be payable at the time and in the manner set forth in the resolution and may be made payable in equal installments of principal over a period not to exceed 30 years, or the useful life of the asset or improvement financed whichever is less.
The above change would allow the city flexibility to go out as long as 30 years at the same time ensuring that the useful life of the improvement is the driving factor for the length of repayment.

**Interest Rate**
The interest rate component seems to be a little arbitrary in that it matches up with Florida Statute but does not take into consideration the current or future interest rate environments.

One suggested modification would be to link the term to the interest rate, so for example if there was a 15-year special assessment program for a paving project we could tie the interest rate to the 15-year Treasury bond plus 200 basis points (2.00%) to cover our administrative costs. In this example if the 15-year Treasury Bond was 3.5% then the interest rate on the special assessment program would be 5.50%. The rate would be established at the beginning of the special assessment program and would not adjust each year.

The indexing would allow us to more accurately reflect the cost of the programs in changing interest rate environments. We would maintain the 8% cap as provided for in Florida Statute.

**Basis of Estimating Assessments**
The current method of estimating assessments on individual properties is a complicated process based on either front or side footage for corner lots. This method can be considered subjective in the assignment of the assessed footage based on assumptions of side or frontage. The method of estimation will be updated administratively to address subjectivity of classifying front or side footage for assessed rates on residential properties.

**CONCLUSION**
The proposed changes may not completely address the issues raised by the most recent paving special assessment example. We believe that the changes above will make the program more responsive to the current interest rate environment and to the useful life of the improvement being financed.

Finally, the changes are anticipated to be implemented on a prospective basis and will not be applied to existing special assessments currently outstanding. Not being retroactive may raise questions of equity, but to apply these changes to existing programs would be challenging administratively.
ARTICLE VI. - LOCAL IMPROVEMENTS AND SPECIAL ASSESSMENTS\(^9\)

Footnotes:
--- (9) ---


DIVISION 1. - GENERALLY

Sec. 2-299. - Authority for providing capital improvements.

(a) For any of the following, which are all capital improvements, the POD is authorized to:

1. Order the construction, reconstruction, repair, paving, repaving, hard surfacing, re-hard-surfacing, widening, guttering, and draining of streets, boulevards, and alleys; for grading, regrading, leveling, laying, relaying, paving, repaving, hard surfacing, and rehard surfacing of sidewalks; for constructing or reconstructing permanent pedestrian canopies over public sidewalks; and in connection with any of the foregoing, provide related lighting, landscaping, street furniture, signage, and other amenities as determined by the POD;

2. Order the construction, reconstruction, repair, renovation, excavation, grading, stabilization, and upgrading of greenbelts, swales, culverts, sanitary sewers, storm sewers, outfalls, canals, primary, secondary, and tertiary drains, water bodies, marshlands, and natural areas, all or part of the comprehensive stormwater management system, including the necessary appurtenances and structures thereto and including, but not limited to, dams, weirs, and pumps;

3. Order the construction or reconstruction of water mains, water laterals, alternative water supply systems, including, but not limited to, reclaimed water, aquifer storage and recovery, and desalination systems, and other water distribution facilities, including the necessary appurtenances thereto;

4. Order the relocation of utilities, including the placement underground of electrical, telephone, and cable television services; however, nothing contained in this subsection shall affect a utility's right to locate or relocate its facilities on its own initiative at its own expense;

5. Order the construction or reconstruction of parks and other public recreational facilities and improvements, including appurtenances thereto;

6. Order the construction or reconstruction of seawalls;

7. Order the drainage and reclamation of wet, low, or overflowed lands;

8. Order improvements to permit the passage and navigation of watercraft;

9. Order the construction of offstreet parking facilities, parking garages, or similar facilities and/or for mass transportation systems; and

10. Stabilize and improve, retail business districts, wholesale business districts, and/or nationally recognized historic districts, or any combination of such districts, through promotion, management, marketing, and other similar services in such districts.

(b) Special assessments may be levied only for the purposes enumerated in this article against property deemed to be benefited by the capital improvement and shall be assessed upon the property specially benefited by the capital improvement in proportion to the benefits to be derived therefrom. Said special benefits, which shall be different in type or degree from benefits provided to the community as a whole, are to be determined and prorated according to the foot frontage of the respective properties specially benefited by the capital improvement.
or by such other method as the POD may prescribe, so long as the amount of the assessment for each parcel of land is not in excess of the proportional benefits as compared to other special assessments on other parcels of land.

(c) The City Council may provide for the payment of such portion of the cost of any capital improvement as it may deem proper.

(d) The POD is authorized to provide for the payment of all or any part of the costs of any capital improvement described in this article by levying and collecting special assessments on the abutting, adjoining, contiguous, or other specially benefited properties.

(Code 1992, § 2-256)

Sec. 2-300. - Authority for providing capital improvements within an unincorporated area of the county if legally obligated to do so; authority for levying and collecting special assessments against properties benefited.

The POD is authorized to provide capital improvements for water, alternative water supplies, including, but not limited to, reclaimed water, water from aquifer storage and recovery and desalination systems, or sewer facilities within an unincorporated area of the county if the City is supplying such service to that area and to recover the costs of said capital improvements by levying and collecting special assessments on the specially benefited property as described in this article; however, collections of said special assessments shall not take place until the specially benefited property connects to the capital improvement.

(Code 1992, § 2-257)

Sec. 2-301. - Assessment map/plans and specifications.

When the POD determines to make any capital improvement described in this article and to defray the whole or any part of the expense thereof by special assessments, the POD shall have on file a map showing the area to be assessed with plans and specifications and an estimate of the cost of the proposed capital improvement, which assessment map, plans and specifications, and cost estimate shall be open to the inspection of the public.

Sec. 2-302. - Preliminary assessment roll.

When the POD determines to make any capital improvement described in this article, the POD shall cause to be made a preliminary assessment roll. Said preliminary assessment roll shall show:

1. The lots and lands assessed;
2. The amount of the benefit to and the assessment against each lot or parcel of land; and
3. If said assessment is to be paid in installments, the number of annual installments in which the assessment is divided.

Sec. 2-303. - Resolution ordering special assessments and setting public hearing.

After the assessment map and plans and specifications are on file, the City Council may approve said capital improvement by resolution at a regular or special meeting of the City Council which resolution:

1. States the nature of the proposed capital improvement;
2. Designates the location of the proposed capital improvement;
3. Specifies what part of the proposed capital improvement shall be paid by special assessments;
(4) Specifies what part, if any, shall be paid by the City;
(5) States the manner in which said special assessments shall be made;
(6) States when said special assessments are to be paid;
(7) States the total estimated costs of the proposed capital improvement which may include the cost of construction or reconstruction, the cost of all labor and materials, the cost of all lands, property, rights, easements, and franchises acquired, financing charges, including interest, discount on the sale of bonds, if any, cost of plans and specifications, surveys of estimates of costs and of revenues, and all other expenses necessary or incident to determining the feasibility or practicability of such construction or reconstruction, cost of engineering and legal services, administrative expenses (which shall include the lien recording and releasing fee set forth in Chapter 12), and such other expenses as may be necessary or incident to the construction and financing;
(8) States the lands upon which said special assessments shall be levied (in describing said lands it shall be sufficient to describe them as "all lots and lands adjoining and contiguous or bounding and abutting upon such improvements or specially benefited thereby and further designated by the assessment map hereinafter provided for");
(9) May include any short and convenient designation of the proposed capital improvement and the property against which assessments are to be made so that they may be designated as a district followed by a letter, number, or name to distinguish it from other districts, after which is shall be sufficient to refer to such improvement and property by such designations in all proceedings and special assessments; and
(10) Sets a date, time, and place for a public hearing where City Council will receive comments regarding the proposed improvements.

(Ord. No. 53-H, § 1, 11-1-2012)

Sec. 2-304. - Notice to property owners.
(a) Written notice. At least 30 days prior to the date of the public hearing described in section 2-303, written notice shall be given to the owners of the respective properties specially benefited by the proposed capital improvement ("property owners"), the names and addresses of said property owners to be determined from the records of the county property appraiser and/or from such other sources as the POD deems reliable.
(1) Said written notice shall include:
   a. A description of the proposed capital improvement, which description may be brief and general;
   b. A statement giving the location of the plans, specifications, and cost estimates available for public viewing;
   c. The amount of the assessment;
   d. The date, time, and place of the public hearing; and
   e. A statement that the property owner may appear and that City Council will hear all objections at said hearing.
(2) Said written notice shall be mailed to each property owner by first class U.S. mail and shall be deemed complete and sufficient when mailed.
(3) Proof of such mailing shall be made by affidavit of the POD to be filed with the City Clerk. Failure to mail or deliver said notice or failure of the property owner to receive said notice shall not invalidate any of the proceedings in this article.

(b) Published notice. The POD shall cause a copy of said resolution or a notice to be published twice, at least one week apart, in a newspaper of general circulation in the City, the last publication being at least one week prior to the date of the public hearing. Said resolution or notice shall include:

1. The date, time, and place of the public hearing;
2. A description of the proposed capital improvement, which description may be brief and general; and
3. A statement that a description of each property to be assessed and the amount to be assessed to each piece or parcel of property may be ascertained upon request to the City Clerk.

Such service shall be verified by an affidavit of publication by the newspaper.

(Code 1992, § 2-258)

Sec. 2-305. - Public hearing; resolution approving the capital improvements and preliminary assessment roll.

At the public hearing, the City Council shall hear and consider comments and testimony as to the propriety and advisability of making the capital improvements and funding the capital improvement with special assessments, to hear and consider any and all complaints as to the capital improvements and special assessments, and to adjust and equalize said special assessments on a basis of justice and right. After the public hearing, the City Council may approve the capital improvement and the preliminary assessment roll, as submitted or as adjusted.

Sec. 2-306. - Credit of difference in cost; resolution confirming final assessment roll and special assessments; priority of special assessment liens.

(a) Upon completion of the capital improvement, if the total cost is less than originally estimated, the assessment on each property shall be credited with the proportionate difference in the assessment as originally approved in the preliminary assessment roll and the final assessment roll shall be created which shows the proportionate part of the actual cost of the improvement to be paid by special assessments on each property as finally determined upon the completion of the capital improvement. In no event shall the final assessment on each property exceed the amount originally assessed.

(b) The City Council may approve and confirm the final assessment roll and special assessments (which may be the same as the preliminary assessment roll).

(c) When confirmed, such special assessments shall, from the date of said confirmation, be and constitute legal, valid, and binding special assessment liens upon the properties against which such special assessments are made coequal with the lien of all State, county, and City taxes and superior in dignity to all other liens, titles, claims, and encumbrances of whatever kind and character save and except ad valorem taxes levied and assessed by the State, county, or City shall remain a special assessment lien against the properties until paid in full.

(d) Upon confirmation, the POD shall immediately cause a final assessment roll to be filed in the office of the City Clerk and it shall be kept there for public inspection during business hours.
(e) The record of these liens with the City Clerk shall constitute prima facie evidence of their validity. Any informality or irregularity in the proceedings in connection with the levy of any special assessment under the provisions of this article shall not affect the validity of the special assessment where the final assessment roll has been confirmed by City Council. The final assessment roll shall be competent and sufficient evidence that the assessment was duly levied, that the assessment was duly made and adopted, and that all other proceedings adequate to the adoption of the assessment roll were duly had, taken, and performed as required by this article, and no variance from the directions hereunder shall be held material unless it be clearly shown that the party objecting was materially injured thereby.

(f) The POD may file and record with the clerk of the circuit court notice of the special assessment liens against the said properties, showing thereon the amount and nature of the lien and a legal description of the property.

(Code 1992, §§ 2-259, 2-260)

Sec. 2-307. - When special assessments payable; installments; interest on special assessment liens; delinquent interest; all interest to constitute a lien on property.
(a) The special assessments shall be payable at the time and in the manner set forth in the resolution and may be made payable in equal installments of principal over a period not to exceed 20 years.
(b) The principal balance of all special assessment liens which remains unpaid after 30 days from the date of confirmation of the special assessment shall bear interest at the rate of eight percent per annum on the entire unpaid principal balance from the date of confirmation.
(c) If the initial principal installment remains unpaid for a period of two years from the date of confirmation of the special assessment, or if any installment subsequent to the initial principal installment remains unpaid for two years after the due date of said installment, interest at 18 percent, rather than at eight percent, shall be charged on the entire outstanding principal balance of the special assessment for the period of time beginning two years from the date of confirmation of the special assessment or the due date of said unpaid installment until the entire principal and interest are paid in full.
(d) All interest shall also constitute a lien against the property assessed of equal dignity to the principal amount of the lien.
(e) The POD shall keep complete records relating to the amount payable for the liens and interest and may from time to time send a statement of the principal and interest due upon such liens to the name and address of the record owners of the property upon which the liens exist as said names and address are shown upon the records of the county property appraiser.

(Code 1992, § 2-261)

Sec. 2-308. - Default in payment of special assessment; legal proceedings; attorney fees and costs.
(a) In the event that any installment, or any part thereof, or any interest thereon is unpaid when due, the POD may, at its option, declare the entire principal balance and accrued interest to be due without notice or demand.
(b) In the event that any installment, or any part thereof, or any interest thereon is unpaid when due, and whether or not the POD has declared the entire principal balance and accrued
interest due, the POD may proceed to foreclose the entire unpaid special assessment, including the entire outstanding principal balance and accrued interest, in the manner prescribed in F.S. ch. 173, or as otherwise permitted by law, and may recover all attorney fees and costs incurred in said lawsuit.

(Code 1992, § 2-267)

Sec. 2-309. - Authority for levying new special assessments when prior special assessment is omitted or held invalid.

If any special assessment made under the provisions of this article to defray the whole or any part of the expense of any capital improvement shall be either in whole or in part annulled, vacated or set aside by the judgment of any court, or if the City Council shall be satisfied that any such special assessment is so irregular or defective that the same cannot be enforced or collected, or if the City Council shall have omitted to make such special assessment when it might have done so, the City Council shall take all necessary steps to cause a new special assessment to be made for the whole or any part of any capital improvement or against any property benefited by any capital improvement, following as nearly as may be possible the provisions of this article and in case such second special assessment shall be annulled, the City Council may obtain and make other special assessments until a valid special assessment has been made.

(Code 1992, § 2-266)