

M E M O R A N D U M

To: Town Commission
From: Tom Harmer, Town Manager
Report date: September 2, 2020
Meeting date: September 14, 2020
Subject: **Resolution 2020-15, Providing for Certification of the Annual Assessment Roll for Gulf of Mexico Drive (GMD) Utility Undergrounding Project**

Recommended Action

Pass Resolution 2020-15.

Background

Special assessments for the GMD Project were imposed in accordance with Ordinance 2015-30 and Resolutions 2015-30 and 2016-03 adopted by the Town Commission on December 7, 2015 and January 4, 2016 respectively. Ordinance 2015-30, requires adoption of a resolution each year during the budget process to approve and certify the annual assessment roll. There has been no change to the original assessment calculations from the prior year.

Sections 2.08 and 2.14 of the Town's assessment ordinance describes the situations where a mailed notice is required 20 days before adoption of the annual assessment resolution. The following conditions require a mailed notice:

1. Error resulting in under-assessed property. A property was included in the assessment program and received a mailed notice in the original mailout, but the property usage was improperly classified or the number of EBUs attributed to the property in the original mailed notice and roll was wrong.
2. Error resulting in omitted property. Sometimes a property is completely missed. The property benefits from the improvements and should have been included in the assessment program but was not noticed and/or left off the assessment roll by mistake. Mailed notice to the property owners is required before the property can be added to the assessment program and roll.
3. Exemption no longer applies. This can happen where a property was previously determined to be exempt or immune from the assessment, such that the property owner did not receive a notice during the original mailout, but then a change in use or ownership allows for assessment.
4. Development. A property develops to a greater intensity than was present when the original notice was mailed out, justifying the assignment of additional EBUs. The increase in assessment amount requires new notice.

5. New parcels are created or added to assessment program for the first time. This typically happens through annexation which generally would not be the case in LBK, though it can also happen through subdivision, creation of a new condominium complex, etc.

We have found one (1) eligible new parcel which required us to issue a notice based on these criteria. The Notice invites the property owner to attend the September 14, 2020 Regular Meeting at 1:00 PM, with an opportunity to file written objections to the Commission at any time up to or during the public hearing, in accordance with virtual meeting instructions.

The following property had Condition 3 - Exemption no longer applies:

Parcel ID	Name	Address	Assessment
8019701302	White, Jr. Gary Michael and Ashley.	4311 Gulf of Mexico Dr Unit 204	\$2,561.08

Resolution 2020-15, provides for compliance with the administrative provision for the Gulf of Mexico Drive assessment roll, and must be passed prior to September 15, 2020, at which time the Certified tax rolls are due to the County Appraisers' offices.

Please feel free to contact me if you have any questions.

Staff Recommendation

Following Public hearing, pass Resolution 2020-15.

Attachments

Resolution 2020-15

RESOLUTION 2020-15

A RESOLUTION OF THE TOWN OF LONGBOAT KEY, FLORIDA, APPROVING THE FISCAL YEAR 2021 NON-AD VALOREM ASSESSMENT ROLL FOR THE GULF OF MEXICO DRIVE UTILITY UNDERGROUNDING PROJECT; DIRECTING CERTIFICATION OF THE ASSESSMENT ROLL TO THE MANATEE AND SARASOTA COUNTY TAX COLLECTORS; PROVIDING AN EFFECTIVE DATE.

BE IT RESOLVED BY THE TOWN COMMISSION OF THE TOWN OF LONGBOAT KEY, FLORIDA, AS FOLLOWS:

SECTION 1. AUTHORITY. This resolution of the Town Commission (the "Town Commission") of the Town of Longboat Key, Florida (the "Town") is adopted pursuant to Town Ordinance 2015-30 (as codified in Article II, Chapter 37 of the Town's Code of Ordinances and as amended from time to time, the "Assessment Ordinance"), Town Resolution Nos. 2015-30 and 2016-03 (collectively, the "Assessment Resolutions"), Chapter 197, Florida Statutes, and other applicable provisions of law.

SECTION 2. DEFINITIONS. This Resolution is the Annual Assessment Resolution. All capitalized terms in this Resolution shall have the meanings defined in the Assessment Ordinance and the Assessment Resolutions.

SECTION 3. FINDINGS. It is hereby ascertained, determined, and declared as follows:

(A) The Town Commission adopted the Assessment Resolutions to provide for the construction of capital improvements associated with the undergrounding of electrical, communications, fiber optics and other utilities and installation of street lighting relating to Gulf of Mexico Drive, and the funding of such improvements through Assessments imposed upon the real property specially benefited thereby, and to approve the non-ad valorem assessment roll for such Assessments.

(B) Pursuant to Section 2.08 of the Assessment Ordinance (as codified in Section 37.30 of the Town's Code of Ordinances), the Town Commission is required to adopt an Annual Assessment Resolution approving the Assessment Roll for each Fiscal Year.

(C) The Town Commission wishes to hereby confirm and approve the Assessment Roll for the Fiscal Year commencing October 1, 2020, and to direct certification of same to the Manatee County Tax Collector and Sarasota County Tax Collector, respectively, for collection of the annual installment of the Assessments pursuant to the Uniform Assessment Collection Act in November, 2018.

(D) The Assessments are imposed by the Town Commission, not the Property Appraiser or Tax Collector. Any activity of the Property Appraiser or Tax Collector under the provisions of this Resolution shall be construed solely as ministerial.

SECTION 4. APPROVAL AND CERTIFICATION OF ASSESSMENT ROLL.

(A) The Assessment Roll for Fiscal Year 2021, a copy of which is on file with the Finance Department and incorporated herein by reference, is hereby confirmed and approved.

(B) Town staff is hereby authorized and directed to certify the Assessment Roll to the Manatee County Tax Collector and Sarasota County Tax Collector, respectively, prior to September 15, 2020.

(C) For purposes of certification to the Tax Collectors, the Assessment Roll may be divided into two separate rolls, one for those Tax Parcels located in Manatee County and one for those Tax Parcels located in Sarasota County.

(D) The assessment rolls as delivered to the Tax Collectors shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix A.

SECTION 5. **EFFECTIVE DATE.** This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED this _____ day of _____, 2020.

ATTEST

TOWN OF LONGBOAT KEY, FLORIDA

Trish Shinkle, Town Clerk

Ken Schneier, Mayor

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

I HEREBY CERTIFY that I am the Town Manager or authorized agent of Longboat Key, Florida (the "Town"); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for the special assessments imposed by the Town to fund the undergrounding of electrical, communications, fiber optics, and other utilities and installation of street lighting relating to Gulf of Mexico Drive (the "Non-Ad Valorem Assessment Roll") is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Manatee County and Sarasota County Tax Collectors by September 15, 2020.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Manatee County and Sarasota County Tax Collectors and made part of the above described Non-Ad Valorem Assessment Roll this 14th day of September, 2020.

TOWN OF LONGBOAT KEY, FLORIDA

By: _____

Thomas Harmer, Town Manager
Authorized Agent

End of Agenda Item