

## M E M O R A N D U M

**To:** Town Commission  
**From:** Tom Harmer, Town Manager  
**Report date:** August 24, 2021  
**Meeting date:** September 13, 2021  
**Subject:** Resolution 2021-11, Providing for Certification of the Annual Assessment Roll for Gulf of Mexico Drive (GMD) Utility Undergrounding Project

### **Recommended Action**

Following public hearing, pass Resolution 2021-11.

### **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:

- **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.
- **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.
- **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.
- **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.

- **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 three (3) eligible new parcels which required us to issue a notice based on the above criteria. The Notice invites the property owner to attend the September 13, 2021 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 first two properties had Condition 4 – Development and the third property had Condition 3 - Exemption no longer applies.

<b>Parcel ID</b>	<b>Name</b>	<b>Address</b>	<b>Assessment</b>
7775700359	RG Trust Services LLC	680 Cedar St.	\$197.11
7775700459	Sands, Frank M Jr; KSG Irrevocable Trust U/A/D	681 Hibiscus Way	\$197.11
0009100010	Green, James W. & Patricia P.	541 Chipping Ln., Unit 5	\$194.10

Resolution 2021-11, provides for compliance with the administrative provision for the Gulf of Mexico Drive assessment roll, and must be passed prior to September 15, 2021, 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 2021-11.

### **Attachments**

- A. Resolution 2021-11 (Available in Town Clerk's Office)
- B. Sample notice letter (Available in Town Clerk's Office)



**End of Agenda Item**