

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

**To:** Town Commission  
**From:** Tom Harmer, Town Manager  
**Report date:** August 4, 2022  
**Meeting date:** September 12, 2022  
**Subject:** Resolution 2022-11, Providing for Certification of the Annual Assessment Roll for Gulf of Mexico Drive (GMD) Utility Undergrounding Project

### Recommended Action

Pass Resolution 2022-11.

### Background

Special assessments for the GMD Project were imposed in accordance with Ordinance 2015-30 adopted December 7, 2015, and Resolutions 2015-30 and 2016-03 passed 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 Longboat Key, although it can also happen through subdivision, creation of a new condominium complex, etc.

We identified two (2) eligible parcels which required us to issue notices based on these criteria. The Notice invites the property owner to attend the September 12, 2022 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.

The following parcels are Condition 3 - Exemption no longer applies. The County's secured roll listed "no" for both veteran and personal exemptions. Exemption status may change based on the sale of property or other life changing events.

<b>Parcel ID</b>	<b>Name</b>	<b>Address</b>	<b>Assessment</b>
<b>7908000008</b>	Hyland, Eleanor W.	925 Spanish Dr N.	\$224.87
<b>8005200059</b>	Graf, Susan M	5840 Gulf of Mexico Dr	\$197.11

Resolution 2022-11, provides for compliance with the administrative provision for the Gulf of Mexico Drive assessment roll, and must be passed prior to September 15, 2022, at which time the certified tax rolls are due to the County Appraisers' offices.

Resolution 2022-11 also ratifies and confirms the process by which the assessment may be adjusted or reallocated when assessed property is split, combined or developed to a greater intensity than was present when the assessment was first imposed. For example, if two or more assessed parcels (including vacant lots or condominium units) are merged or combined into a single parcel, the entire balance of the assessment imposed against the original parcels prior to combination is allocated to the single parcel remaining after the combination. Such process was utilized in preparing the annual assessment roll to be approved by Resolution 2022-11 as well as the assessment rolls approved in prior years.

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

### **Staff Recommendation**

Pass Resolution 2022-11.

### **Attachments**

- A. Resolution 2022-11 (Available in Town Clerk's Office)
- B. Sample notice letter (Available in Town Clerk's office)

**End of Agenda Item**