

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

**To:** Town Commission  
**From:** Howard Tipton, Town Manager  
**Report date:** August 30, 2023  
**Meeting date:** September 11, 2023  
**Subject:** Resolution 2023-15, Providing for Certification of the Annual Assessment Roll for Neighborhood Utility Undergrounding Project

### **Recommended Action**

Following public hearing, pass Resolution 2023-15.

### **Background**

Special assessments for the Neighborhood Project were imposed in accordance with Ordinance 2015-30 adopted December 7, 2015, and Resolutions 2017-18 and 2017-20 passed by the Town Commission on November 13, 2017, and December 4, 2017, 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 Longboat Key, although it can also happen through subdivision, creation of a new condominium complex, etc.

We have identified twenty-five (25) eligible parcels which required us to issue notices based on these criteria. The Notice invites the property owner to attend the September 11, 2023, 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.

Three properties shown below 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>
0002141125	MICHELINA DEARANI LIVING TRUST	3810 GULF OF MEXICO DR UNIT F302	\$41.51
0008021048	AFONKIN VADIM	1926 HARBOURSIDE DR #1302 BLD 1	\$75.37
7911200009	TORNILLO, JOHN B JR; TORNILLO, PATRICIA A; TORNILLO, HILDA M TRUST U/A DTD 10/8/18	858 SPANISH DR S	\$269.70

The properties shown below are Condition 4 – New Parcels are created or added to assessment program for the first time. The new Sage Condominium development located at 4651 Gulf of Mexico Dr. added sixteen (16) new parcels. A management office originally included as part of the common area at Sea Place, located at 2045 Gulf of Mexico Dr., was converted to a residential unit. The five remaining properties are new parcels created through subdivisions.

<b>Parcel ID</b>	<b>Name</b>	<b>Address</b>	<b>Assessment</b>
0005080058	SHAHMAEI ARDESHIR & MONACO KIMBERLY	595 BUTTONWOOD DR	\$413.88
0005090018	PASELSKY NADIA M	0 GULF OF MEXICO DR	\$413.88
0008111014	FIELDS BRIAN ALDEN & FIELDS CHRISTINE LEE	2045 GULF OF MEXICO DR #M1-115	\$41.51
0010090011	STEVEN G HAUSSLER 2012 SPOUSAL GST TRUST	608 CUTTER LN	\$413.88
7857800159	CANNON, MARC A; CANNON, CYNTHIA L	DE NARVAEZ DR	\$75.37
7857800209	CANNON, MARC A; CANNON, CYNTHIA L	DE NARVAEZ DR	\$75.37
8011700109	4750 OCEAN BLVD LLC	4651 GULF OF MEXICO DR UNIT 102	\$189.99
8011700159	ANANDAKALIKA LLC	4651 GULF OF MEXICO DR UNIT 103	\$189.99
8011700209	HAYES, FRANCIS G HAYES, FRANCIS G REVOCABLE TRUST DTD 6/6/06 AMENDED 5/21/15	4651 GULF OF MEXICO DR UNIT 104	\$189.99
8011700259	4651 GULF OF MEXICO DRIVE OWNER LLC	4651 GULF OF MEXICO DR UNIT PH1	\$189.99
8011700309	4651 GULF OF MEXICO DRIVE OWNER LLC	4651 GULF OF MEXICO DR UNIT 202	\$189.99
8011700359	CAMPBELL, DARBY CAMPBELL, AMY	4651 GULF OF MEXICO DR UNIT 203	\$189.99

<b>Parcel ID</b>	<b>Name</b>	<b>Address</b>	<b>Assessment</b>
8011700409	DINEEN, JOHN M DINEEN, GINA M	4651 GULF OF MEXICO DR UNIT 204	\$189.99
8011700459	LASCH, RICHARD W LASCH, RICHARD W LIVING TRUST DTD 2/7/97	4651 GULF OF MEXICO DR UNIT PH2	\$189.99
8011700509	ZANE, PETER L ZANE, ELLEN M	4651 GULF OF MEXICO DR UNIT 302	\$189.99
8011700559	GEERTSEMA, ROBERT GEERTSEMA, BARBARA	4651 GULF OF MEXICO DR UNIT 303	\$189.99
8011700609	COUGHLIN, ELIZABETH A COUGHLIN, ELIZABETH A REVOCABLE TRUST U/D/T DTD 4/24/23	4651 GULF OF MEXICO DR UNIT 304	\$189.99
8011700659	CALDWELL, CYNTHIA CALDWELL, RYAN	4651 GULF OF MEXICO DR UNIT PH3	\$189.99
8011700709	4651 GULF OF MEXICO DRIVE OWNER LLC	4651 GULF OF MEXICO DR UNIT 402	\$189.99
8011700759	HINSHAW, SCOTT; HINSHAW, SCOTT TRUST AGREEMENT DTD 6/16/17; HINSHAW, LINDA; HINSHAW, LINDA TRUST AGREEMENT DTD 6/16/17	4651 GULF OF MEXICO DR UNIT 403	\$189.99
8011700809	4651 GULF OF MEXICO DRIVE OWNER LLC	4651 GULF OF MEXICO DR UNIT 404	\$189.99
8011700859	LBKC LLC	4651 GULF OF MEXICO DR UNIT PH4	\$189.99

Resolution 2023-15 provides for compliance with the administrative provision for the Neighborhood assessment roll, and must be passed prior to September 15, 2023, at which time the certified tax rolls are due to the County Appraisers' offices.

Such process was utilized in preparing the annual assessment roll to be approved by Resolution 2023-15 as well as the assessment rolls approved in prior years.

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

### **Staff Recommendation**

Following public hearing, pass Resolution 2023-15.

### **Attachments** (Available in Town Clerk's Office)

- A. Resolution 2023-15
- B. Sample notice letter

**End of Agenda Item**