

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

**To:** Town Commission  
**From:** Howard Tipton, Town Manager  
**Report date:** August 2, 2024  
**Meeting date:** September 9, 2024  
**Subject:** Resolution 2024-09, Providing for Certification of the Annual Assessment Roll for Neighborhood Utility Undergrounding Project

### **Recommended Action**

Following public hearing, pass Resolution 2024-09.

### **Background**

Special assessments for the Neighborhood Project were imposed in accordance with Ordinance 2015-30 adopted on 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 the 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 describe the situations where a mailed notice is required 20 days before the 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 five (5) eligible parcels which required us to issue notices based on these criteria. The Notice invites the property owner to attend the September 9, 2024, 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.

Five (5) 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>
<b>0004151007</b>	SHAHEEN WILLIAM H (TTEE)	3040 GRAND BAY BLVD #221 BLD 2	\$75.99
<b>0005010020</b>	HERRING JR H W	3281 BAYOU RD	\$75.99
<b>0006040019</b>	TIBBETTS DOUGLAS A	3150 BAYOU SOUND	\$75.99
<b>0008143056</b>	HORNICK STEVEN	1945 GULF OF MEXICO DR #M2-409	\$76.04
<b>7833210003</b>	MCFARLANE, DENIS	6533 BAYOU HAMMOCK RD	\$844.43

\* Annual Payment, billed through the annual tax bill from the County, includes principal and interest at an assumed annual rate of 6.0%. The actual rate of interest will be adjusted at the completion of the project. The maximum annual payment amount set forth above includes annual collection and administration costs which are not expected to exceed 10% of the annual principal and interest payment.

Resolution 2024-09 provides for compliance with the administrative provision for the Neighborhood assessment roll and must be passed prior to September 15, 2024, at which time the certified tax rolls are due to the County Appraisers' offices.

Such a process was utilized in preparing the annual assessment roll to be approved by Resolution 2024-09 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 2024-09.

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

- A. Resolution 2024-09
- B. Sample notice letter

**End of Agenda Item**