



**CITY OF BRADENTON**

101 Old Main Street  
Bradenton, Florida 34205-7865  
(941) 932-9400  
www.cityofbradenton.com

Wayne Poston  
Mayor

August 8, 2013

**RECEIVED**

AUG 13 2013

**FMD**

Gene Gallo  
Ward 1

Gene Brown  
Ward 2

Patrick Roff  
Ward 3

Bemis Smith  
Ward 4

Harold Byrd, Jr.  
Ward 5

Mr. James W. Seuffert  
Financial Management Director  
Manatee County Government  
P.O. Box 1000  
Bradenton, FL 34206-1000

RE: Pirate City Property Tax Reimbursement

Dear Mr. Seuffert:

On September 9, 2003, the Board of County Commissioners approved a request made by the City of Bradenton to refund a portion of the property taxes paid by the City on behalf of the Pirate City baseball complex.

Referring to the 2012 Pirate City tax bill (see enclosed) the total dollars we are asking to have reimbursed amounts to **\$62,313.87** (the county portion of taxes paid less our 4% discount). At this time I am making a formal request to have this item placed on the Commissioners' Consent Agenda to approve the return of these funds to the City.

I appreciate the continued cooperation shown both by your office and by the Commissioners in response to our request. Please contact me at 932-9443 if you should need further information.

Sincerely,

Carl Callahan  
City Clerk & Treasurer

enclosure: 2012 Pirate City tax bill

**\$57,316.93**  
Corrected calculation to  
exclude the following non  
County line items:  
SW FL Water mg \$3645.83  
Mosquito Control Dst 1193.62  
West Coast Inland Now 365.70

8/21/13 C Callahan

2012 Real Estate

Ken Burton, Jr.  
Manatee County Tax Collector

NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

PROPERTY I.D.	ESCROW COMPANY	TAX DIST	UNPAID PRIOR YEAR(S) TAXES NOT INCLUDED IN THIS BILL
1400910103		0021	

BRADENTON CITY OF (LESSOR)  
CITY CLERK & TREASURER  
101 OLD MAIN ST  
BRADENTON, FL 34205

SEC: 32 TNSHP: 34S RNG: 18E  
LOTS 1,2,9,10,11,12 SUB OF NW1/4 OF SW1/4, FAIR  
OAKS SUB P-26-1 & P-26-2 P#14009.10103

PAD: 1701 27TH ST E Bradenton FL 34208

*Private City*

AD VALOREM TAXES

TAXING AUTHORITY	ASSESSED VALUE	EXEMPTIONS	TAXABLE VALUE	MILLAGE RATE (Per \$1000 of taxable value)	TAXES LEVIED
Bd Of County Commissioners (941-745-3730)	9,281,650	0	9,281,650	5.4707	50,777.12
Transportation Trust Fund (941-745-3730)	9,281,650	0	9,281,650	0.2446	2,270.29
Library Operations (941-745-3730)	9,281,650	0	9,281,650	0.2507	2,326.91
Childrens' Services (941-745-3730)	9,281,650	0	9,281,650	0.3333	3,093.57
School Board Required Effort (941-708-8770)	9,281,650	0	9,281,650	5.3410	49,573.29
School Board Basic Discretionary (941-708-8770)	9,281,650	0	9,281,650	0.7480	6,942.67
School Board Capital Improve (941-708-8770)	9,281,650	0	9,281,650	1.5000	13,922.48
Southwest Fla Water Mg - Distr (352-786-7211)	9,281,650	0	9,281,650	0.3928	3,645.83
Mosquito Control District (941-981-3895)	9,281,650	0	9,281,650	0.1288	1,183.62
West Coast Inland Navigation D (941-485-0402)	9,281,650	0	9,281,650	0.0394	365.70
2003 G O Refunding I & S (941-745-3730)	9,281,650	0	9,281,650	0.1333	1,237.24
Bradenton Operating (941-932-9400)	9,281,650	0	9,281,650	5.4356	50,451.34

50,777.12 +  
2,270.29 +  
2,326.91 +  
3,093.57 +  
49,573.29 +  
6,942.67 +  
13,922.48 +  
3,645.83 +  
1,183.62 +  
365.70 +  
1,237.24 +  
50,451.34 +  
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185,800.06

64,910.28  
- 25,109.91  
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39,800.37

**IMPORTANT MESSAGES:**  
1. For information on partial payments, visit [www.taxcollector.com](http://www.taxcollector.com).  
2. ALL exemptions do not apply to all taxing authorities. For exemption/assessment questions, visit [www.manateepao.com](http://www.manateepao.com) or call the Property Appraiser at (941) 748-8208.  
3. For payment locations and information, visit [www.taxcollector.com](http://www.taxcollector.com) or call the Tax Collector at (941) 741-4800.

20.01800	AD VALOREM TAXES	\$185,800.06
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RATE	AMOUNT

PLEASE PAY IN US FUNDS TO KEN BURTON, JR. TAX COLLECTOR	
NON-AD VALOREM ASSESSMENTS	\$0.00
<b>COMBINED TAXES AND ASSESSMENTS</b>	<b>\$185,800.06</b>

THIS INFORMATION IS BELIEVED TO BE CORRECT BUT IS SUBJECT TO CHANGE AND NOT WARRANTED

12/06/2012	12/31/2012	01/31/2013	02/28/2013	03/31/2013	April - Adst fees due See <a href="http://www.taxcollector.com">www.taxcollector.com</a>
\$178,368.06	\$180,226.06	\$182,084.06	\$183,942.06	\$185,800.06	

Ken Burton, Jr.  
Manatee County Tax Collector  
[www.taxcollector.com](http://www.taxcollector.com)

2012 Real Estate  
NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS  
TAXES BECOME DELINQUENT APRIL 1ST

PROPERTY I.D.	ESCROW COMPANY	TAX DIST	UNPAID PRIOR YEAR(S) TAXES NOT INCLUDED IN THIS BILL
1400910103		0021	

AMOUNT DUE IF POSTMARKED BY PLEASE PAY IN US FUNDS TO Ken Burton, Jr. Tax Collector * P.O. Box 25300 * Bradenton, FL 34206-5300					
12/06/2012	12/31/2012	01/31/2013	02/28/2013	03/31/2013	April - Adst fees due See <a href="http://www.taxcollector.com">www.taxcollector.com</a>
\$178,368.06	\$180,226.06	\$182,084.06	\$183,942.06	\$185,800.06	

BRADENTON CITY OF (LESSOR)  
CITY CLERK & TREASURER  
101 OLD MAIN ST  
BRADENTON, FL 34205

SEC: 32 TNSHP: 34S RNG: 18E  
LOTS 1,2,9,10,11,12 SUB OF NW1/4 OF SW1/4, FAIR  
OAKS SUB P-26-1 & P-26-2 P#14009.10103

PAD: 1701 27TH ST E Bradenton FL 34208

MAIL WHITE SECTION WITH YOUR PAYMENT

01 2012 00000001400910103 0000000000 0000000000 0 3

\*\*\*\*\* TAXES PAID - FOR YOUR RECORDS ONLY \*\*\*\*\*

Manatee County Tax Collector

Receipt #	Payment Receipt	
H11162012P011456	2012 Real Estate	<b>178,368.06</b>

**Parcel:** 1400910103      **Processed:** Remittance Processor      **District:** Bradenton  
**Assessed Value:** 9,281,650      **Exemptions:**      **Taxable:** 0  
**Date:** 11/16/2012

Legal: LOTS 1,2,9,10,11,12 SUB OF NW1/4 OF SW1/4, FAIR  
 OAKS SUB P-26-1 & P-26-2 Pl#14009.1010/3

**Assessed To:**  
 BRADENTON CITY OF (LESSOR) PITTSBURGH AT

CITY CLERK & TREASURER  
 101 OLD MAIN ST  
 BRADENTON FL 34205

Location: 1701 27TH ST E Bradenton FL 34208

Payments			Real Estate
Method	Check #	Paid By	Payment Amount
Check	334595		222,062.92

REVISED August 27, 2013 - Regular Meeting  
Agenda Item #18

Subject

Pirate City Property Taxes

**APPROVED IN OPEN SESSION** August 27, 2013  
**BOARD OF COUNTY COMMISSIONERS, MANATEE COUNTY**

Briefings

None

Contact and/or Presenter Information

Jim Seuffert, Director Financial Management Division, Ext 3760

Action Requested

Authorization to pay the City of Bradenton \$57,316.93 as return of County portion of County Property taxes paid on Pirate City property.

Enabling/Regulating Authority

Resolution R-94-270.

Background Discussion

- September 9, 2003, the Board of County Commissioners approved the concept of returning the County portion of property taxes paid by the City of Bradenton to the County on Pirate City Property.
- Due to a Florida Supreme Court ruling, municipalities had to begin paying property taxes on sports facilities that they lease to professional sports franchises.
- The County returned these taxes to the City of Bradenton last fiscal year (FY2011-2012).
- Actual taxes paid for the County portion of property taxes by the City to the County for this fiscal year (FY2012-2013) were \$57,316.93 and the City has again requested these funds be returned.

County Attorney Review

Not Reviewed (No apparent legal issues)

Explanation of Other

Reviewing Attorney

N/A

Instructions to Board Records Sent Via Email 8/28/13 (vj)

Signed copies to [candice.cruz@mymanatee.org](mailto:candice.cruz@mymanatee.org), Financial Management Department.

Cost and Funds Source Account Number and Name

001.0015700.581000 General County

Amount and Frequency of Recurring Costs

\$57,316.93

Manatee County Government Administrative Center  
Commission Chambers, First Floor  
9:00 a.m. - August 27, 2013

Attachment: [Pirate City Property Tax Reimbursement Request.pdf](#)