

**R-13-142**

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF MANATEE COUNTY, FLORIDA, PROVIDING FOR THE CERTIFICATION OF NON-AD VALOREM ASSESSMENTS PURSUANT TO THE UNIFORM METHOD FOR THE LEVY, COLLECTION AND ENFORCEMENT OF NON-AD VALOREM ASSESSMENTS FOR ANNUAL SPECIAL ASSESSMENT PAYMENTS DUE WITH THE PAYMENT OF 2013 AD VALOREM TAXES**

**WHEREAS**, pursuant to Chapter 63-1582, Laws of Florida, as amended, certain non-ad valorem special assessment liens have been imposed by the Board of County Commissioners of Manatee County with collection to be amortized over a number of years; and

**WHEREAS**, pursuant to Section 125.01(1), Florida Statutes, Municipal Service Benefit Units (MSBU's) have been established pursuant to Ordinances of the County which provided for non-ad valorem assessments to be collected for a period of more than one (1) year; and

**WHEREAS**, those resolutions and ordinances duly adopted by the Board of County Commissioners of Manatee County, providing for the services and projects and establishing non-ad valorem assessments to be collected for a period of more than one (1) year or to be amortized over a number of years are identified on attached Exhibit "A"; and

**WHEREAS**, pursuant to agreement with the Property Appraiser and Tax Collector for Manatee County, non-ad valorem assessments for those projects and services are to be collected pursuant to the uniform method for the levy, collection and enforcement of non-ad valorem assessments.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of County Commissioners of Manatee County, Florida as follows:

1. The non-ad valorem assessment rolls attached hereto as Exhibit "B" (Road Assessment Projects), Exhibit "C" (Sewer Assessment Projects), Exhibit "D" (Canal Dredging Assessment Projects) and Exhibit "E" (Street Lighting Projects) are true and correct and show the non-ad valorem assessments to be collected pursuant to the uniform method established

**RESOLUTION R-13-142**

established under Section 197.3632, Florida Statutes, along with 2013 ad valorem taxes.

2. If the Tax Collector discovers errors or omissions on such rolls, as attached hereto, the Department charged with administering the project or services, is authorized to file a corrected roll or a correction of the amount of any assessment on behalf of the Board of County Commissioners of Manatee County.

3. The amount shown under payment due on attached Exhibit "B", unless modified or corrected as provided herein, shall be collected in the manner provided for the collection of non-ad valorem taxes under Section 197.3632, Florida Statutes.

4. The Clerk of the Circuit Court is hereby authorized and requested to provide a certified copy of this Resolution with Exhibits "A", "B", "C", "D" and "E" attached thereto to the Tax Collector and Property Appraiser for Manatee County.

ADOPTED, with a quorum present and voting this 10 day of September 2013.

BOARD OF COUNTY COMMISSIONERS  
OF MANATEE COUNTY, FLORIDA

*Larry Bustle*

Chairman



ATTEST: R.B. SHORE  
Clerk of Circuit Court

BY: *G. Acaredo*  
Deputy Clerk

REVISED September 10, 2013 - Regular Meeting  
Agenda Item #40

Subject

R-13-142 - Certification of Non-Ad Valorem Assessments for 2013

Briefings

None

Contact and/or Presenter Information

Sherri Robinson, Assessment Coordinator, x7334

Jeff Streitmatter III, P.E., Project Management Div. Manager - x7335

**APPROVED** in Open Session

Manatee County Board of County  
Commissioners

Action Requested

Adoption of Resolution R-13-142 providing for the certification of non-ad valorem assessments pursuant to the Uniform Method for levy, collection and enforcement of non-ad valorem assessments for annual special assessment payments due with the payment of 2013 ad valorem taxes.

Enabling/Regulating Authority

Chapter 197.3632, Florida Statutes provides for the use of the Uniform Method for the levy, collection and enforcement of non-ad valorem assessments imposed after January 1, 1990.

Background Discussion

- Pursuant to Chapter 197.3632, Florida Statutes, all assessments imposed after January 1, 1990, are to be collected as non-ad valorem assessments.
- During the Public Hearing process for each assessment project, the Chairman of the Board of County Commissioners (BCC) is authorized to execute an Agreement with the Property Appraiser and Tax Collector to take all necessary action to implement the levy, collection and enforcement of the assessments in the amounts and times set forth in the Resolution establishing the assessment roll. Section 2 of the Agreement states the following:

"In consideration of such collection, the County hereby agrees to reimburse the Property Appraiser and Tax Collector of reasonable fees and expenses including administrative overhead allocated to collection of such special assessments. The fees and expenses shall be 1.5% of the special assessment so collected to be paid to the Property Appraiser and 1.5% of the special assessment taxes so collected to be paid to the Tax Collector."

- The Property Appraiser and Tax Collector have requested the BCC certify the non-ad valorem assessment rolls by Resolution each year establishing the amounts to be collected for the year.]
- Attached is Exhibit "A" listing the projects which have been approved to be collected as non-ad valorem assessments. Since these projects have been through a Second Public Hearing process, the only requirement is that the assessment rolls be certified by the BCC prior to September 15th to be placed on the 2013 tax bills.

County Attorney Review

Not Reviewed (Utilizes exact document or procedure approved within the last 18 months)

Explanation of Other

Reviewing Attorney

N/A

Instructions to Board Records

Please send certified copies of the Resolution and Exhibit "A" to the following:

Public Works Department - Sherri Robinson

E-Mail: [sherri.robinson@mymanatee.org](mailto:sherri.robinson@mymanatee.org)

Property Appraiser's Office - Lizette Peterson

E-Mail: [lizette.peterson@mymanatee.org](mailto:lizette.peterson@mymanatee.org)

Tax Collector's Office - Sara Ackley

E-Mail: [SaraA@taxcollector.com](mailto:SaraA@taxcollector.com) - Snt cert copies via interoffice, emailed copy to NC & DB and added res to M Drive - 9/12 - SS

Cost and Funds Source Account Number and Name

Costs to be assessed to the benefiting property owners (Assessment/MSBU) - Source: 1xx-0000000 (Street Lighting), 101-0000000 (Roads), 157-0000000 (Dredging) and 401-0000000 (Sewer)

Amount and Frequency of Recurring Costs

N/A

Attachment: [Resolution R-13-142.pdf](#)

Attachment: [Exhibit A - List of Projects.pdf](#)

Attachment: [Exhibit B - Road Assessment Projects.pdf](#)

Attachment: [Exhibit C - Sewer Assessment Projects.pdf](#)

Attachment: [Exhibit D - Canal Dredging Assessment Projects.pdf](#)

Attachment: [Exhibit E - Street Lighting MSBUs.pdf](#)

Manatee County Government Administrative Center  
Commission Chambers, First Floor  
9:00 a.m. - September 10, 2013