

December 12, 2017 - Regular Meeting
Agenda Item #42

Subject

Uniform Method for Collecting Non-Ad Valorem Assessments

Briefings

None

Contact and/or Presenter Information

Sherri Robinson, Assessment Coordinator - x7334

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

Action Requested

Adoption of Resolution R-17-120 declaring an intent to place road paving, sanitary sewer, street lighting, reclaimed water, sidewalks, canal dredging, and landscape beautification projects on the tax bills as non-ad valorem assessments commencing in 2018.

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.

Background Discussion

- As of October 1, 1989, counties that wish to have special assessments collected on the tax bills as non-ad valorem assessments are required every year to conduct an annual Public Hearing and adopt a Resolution prior to January 1st declaring their intent to use the Uniform Method for the levy, collection, and enforcement of non-ad valorem assessments.
- On November 7, 2017, the Board of County Commissioners (BCC) authorized setting a Public Hearing for December 12, 2017.
- The Notice providing for the intent of the BCC to use the Uniform Method for the levy, collection, and enforcement of non-ad valorem assessments was published on November 10th, November 17th, November 24th, and December 1st.

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 a certified copy of Resolution R-17-120 by January 10, 2018, to the following:

Department of Revenue
5050 Tennessee Street
Tallahassee, FL 32399-0100

Sherri Robinson - Public Works - sherri.robinson@mymanatee.org

Cost and Funds Source Account Number and Name

All costs to be assessed to benefiting property owners. Source: Assessment/MSBU - 101-00000 (Road Paving), 401-0000000 (Sewer), 157-0000000 (Canal Dredging), 1xx-0000000 (Street Lighting)

Amount and Frequency of Recurring Costs

N/A

Attachment: [Resolution R-17-120.pdf](#)

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF MANATEE COUNTY, FLORIDA, PROVIDING THE INTENT OF THE BOARD TO USE THE UNIFORM METHOD OF COLLECTING NON-AD VALOREM ASSESSMENTS FOR ROAD PAVING, SANITARY SEWER, STREET LIGHTING, CANAL DREDGING, SIDEWALKS, RECLAIMED WATER, SIDEWALKS & LANDSCAPE BEAUTIFICATION PROJECTS AUTHORIZED PURSUANT TO CHAPTER 197, FLORIDA STATUTES; STATING THE NEED FOR THE LEVY OF NON-AD VALOREM ASSESSMENTS, INCLUDING A LEGAL DESCRIPTION OF THE BOUNDARIES OF THE REAL PROPERTY SUBJECT TO THE LEVY, AND PROVIDING AN EFFECTIVE DATE

WHEREAS, Chapter 63-1582, Laws of Florida, as amended and supplemented, Subsections (q) and (r) of Section 125.01(1) Florida Statutes, and other applicable provisions of law, authorize the Board of County Commissioners (“the Board”), to fund the cost of certain improvements and services by levying and collecting in the unincorporated areas of Manatee County special or non-ad valorem assessments on real property specially benefited thereby; and

WHEREAS, Section 197.3632, Florida Statutes, established a uniform method for the levy, collection and enforcement of non-ad valorem assessments; and

WHEREAS, the preferred method of collection of special or non-ad valorem assessments is placement of assessments on the tax bill as a non-ad valorem assessment;

WHEREAS, on November 7, 2017, the Board authorized publication on November 10, 2016, November 17, 2017, November 24, 2017 and December 1, 2017 of Notice of Intention to consider adoption of this Resolution in accordance with the requirements of Section 197.3632(3)(a), Florida Statutes, at a public hearing which was scheduled for the 12th day of December, 2017.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MANATEE COUNTY, FLORIDA, that:

1. Non-ad valorem assessments are necessary and proper for the funding and implementation of certain improvements, including but not limited to the paving and improvements of roads, streets and bridges and the construction of drainage and sewer distribution facilities, the provision of street lighting, canal dredging, drainage improvements, sidewalks and landscape beautification.
2. The improvements for which non-ad valorem assessments may be levied during 2018 and a legal description of the boundaries of all real property within each project are described as follows:

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- **ROAD ASSESSMENT PROJECTS**

Railside Industrial Park (17th Street East) – From 63rd Avenue East north to deadend & All unincorporated areas of Manatee County, Florida.

- **SANITARY SEWER ASSESSMENT PROJECTS**

All unincorporated areas of Manatee County, Florida.

- **RECLAIMED WATER ASSESSMENT PROJECTS**

All unincorporated areas of Manatee County, Florida.

- **STREET LIGHTING MUNICIPAL SERVICE BENEFIT UNITS (MSBU)**

All unincorporated areas of Manatee County, Florida.

- **LANDSCAPE MUNICIPAL SERVICE BENEFIT UNITS (MSBU)**

All unincorporated areas in Manatee County, Florida.

- **SIDEWALK MUNICIPAL SERVICE BENEFIT UNITS (MSBU)/ASSESSMENT**

All unincorporated areas in Manatee County, Florida.

PREVIOUSLY LEVIED ASSESSMENTS BEING AMORTIZED OVER A NUMBER OF YEARS OR COLLECTED FOR MORE THAN ONE YEAR

- **ROAD ASSESSMENT PROJECTS:**

ROAD ASSESSMENT PROJECT NO. 6033660 - POMELLO PARK - SECTION 28 - Lying and being in Section 28, Township 35 South, Range 20 East, Manatee County, Florida.

Assessment liens previously authorized for collection pursuant to the uniform method under Resolution R-01-89 (August 21, 2001).

ROAD ASSESSMENT PROJECT NO. 5165 - 24TH AVENUE EAST (OAKHURST) - From U.S. 301, north approximately 2,400 feet to 17th Street East (Memphis Road). Lying and being in Section 18, Township 34 South, Range 18 East, Manatee County, Florida.

Assessment liens previously authorized for collection pursuant to the uniform method under Resolution R-03-88 (May 13, 2003).

ROAD ASSESSMENT PROJECT NO. 6054660 - 29TH STREET EAST - From Ellenton Gillette Road, east to I-75. Lying and being in Section 9, Township 34

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South, Range 18 East, Manatee County, Florida.

Assessment liens previously authorized for collection pursuant to the uniform method under Resolution R-06-180 (September 12, 2006).

ROAD ASSESSMENT PROJECT NO. 6055160 - 35TH AVENUE DRIVE WEST (ALABAMA AVENUE) - From 10th Street West, southeast to deadend. Lying and being in Section 16, Township 34 South, Range 17 East, Manatee County, Florida.

Assessment liens previously authorized for collection pursuant to the uniform method under Resolution R-09-22 (April 21, 2009).

ROAD ASSESSMENT PROJECT NO. 6059060 – 55TH AVENUE EAST - From 24th Street East, west to the deadend. Lying and being in Section 18, Township 35 South, Range 18 East, Manatee County, Florida.

Assessment liens previously authorized for collection pursuant to the uniform method under Resolution R-08-117 (June 10, 2008).

- **SEWER ASSESSMENT PROJECTS:**

SEWER ASSESSMENT PROJECT NO. 6049680 - PEACOCK LANE (HOLMES BEACH) - From Gulf Drive, east to deadend. Lying and being in Sections 28, Township 34 South, Range 16 East, Manatee County, Florida.

Assessment liens previously authorized for collection pursuant to the uniform method under Resolution R-06-181 (September 12, 2006).

SEWER ASSESSMENT PROJECT NO. 6029080 - 33RD STREET WEST (PALMETTO) - From 5th Avenue West, east to Bayshore Road. Lying and being in Sections 2 & 11, Township 34 South, Range 17 East, Manatee County, Florida.

Assessment liens previously authorized for collection pursuant to the uniform method under Resolution R-07-51 (June 19, 2007).

SEWER ASSESSMENT PROJECT NO. 5106980 - 87TH STREET COURT NORTHWEST - From 9th Avenue Northwest, south to deadend. Lying and being in Section 25, Township 34 South, Range 16 East, Manatee County, Florida.

Assessment liens previously authorized for collection pursuant to the uniform method under Resolution R-08-112 (June 10, 2008).

SEWER ASSESSMENT PROJECT NO. 6054580 - WINTERLAND ESTATES - 80th Avenue East, 81st Avenue East and 82nd Avenue East in Ellenton. Lying and being in Section 11, Township 34 South, Range 18 East, Manatee County, Florida.

Assessment liens previously authorized for collection pursuant to the uniform method under Resolution R-9-054 (June 23, 2009).

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SEWER ASSESSMENT PROJECT NO. 6073980 – 47TH AVENUE EAST (DUDE RANCH ACRES) INCLUDING - 47th Avenue East east of 60th Street East (Caruso Road). Recorded in Plat Book 12, Page 29. Lying and being in Section 10 & 11, Township 35 South, Range 18 East, Manatee County, Florida.

Assessment liens previously authorized for collection pursuant to the uniform method under Resolution R-12-033 (March 13, 2012).

- **CANAL DREDGING ASSESSMENT PROJECT:**

CANAL DREDGING ASSESSMENT PROJECT NO. 5101500 – BRA-WIN PALMS - Lying and being in Section 33, Township 34 South, Range 18 East, Manatee County, Florida.

Assessment liens previously authorized for collection pursuant to the uniform method under Resolution R-11-028 – Previously R-10-075 (February 22, 2011).

CANAL DREDGING ASSESSMENT PROJECT NO. 6054402 – WARNER’S WEST BAYOU - Lying and being in Section 29, Township 34 South, Range 17 East, Manatee County, Florida.

Assessment liens previously authorized for collection pursuant to the uniform method under Resolution R-10-06 (February 9, 2010).

CANAL DREDGING ASSESSMENT PROJECT NO. 6054401 – WARNER’S EAST BAYOU - Lying and being in Section 28, Township 34 South, Range 17 East, Manatee County, Florida.

Assessment liens previously authorized for collection pursuant to the uniform method under Resolution R-10-07 (February 9, 2010).

- **STREET LIGHTING MUNICIPAL SERVICE BENEFIT UNITS (MSBUs):**

RUBONIA - Recorded in Plat Book 2, Page 42. Lying and being in Section 25, Township 33 South, Range 17 East, Manatee County, Florida.

Assessment liens previously authorized for collection pursuant to the uniform method under Ordinance 91-66 (August 13, 1991). Amended under Resolution R-96-195 (August 27, 1996), Resolution R-99-153 (September 7, 1999), Resolution R-01-142 (August 14, 2001), Resolution R-06-96 (June 6, 2006), Resolution R-09-152 (August 25, 2009) and Resolution R-14-124 (September 9, 2014).

CAPE VISTA - Recorded in Plat Book 12, Pages 73 & 74. Lying and being in Section 5, Township 35 South, Range 17 East, Manatee County, Florida.

Assessment liens previously authorized for collection pursuant to the uniform method under Ordinance 91-64 (August 13, 1991). Amended under Resolution R-96-183 (August 6, 1996), Resolution R-01-143 (August 14, 2001), Resolution R-07-86 (June 19, 2007) and Resolution R-09-153 (August 25, 2009).

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GULF & BAY ESTATES - Recorded in Plat Book 8, Page 109, Plat Book 8, Page 132, Plat Book 9, Page 9, Plat Book 10, Page 77 and Plat Book 15, Pages 20 through 22. Lying and being in Sections 8 & 9, Township 34 South, Range 17 East.

Assessment liens previously authorized for collection pursuant to the uniform method under Ordinance 91-65 (August 13, 1991). Amended under Resolution R-96-184 (August 6, 1996), Resolution R-98-210 (September 1, 1998), Resolution R-99-152 (September 7, 1999), Resolution R-03-102 (June 17, 2003), Resolution R-09-170 (August 25, 2009) and Resolution R-14-099 (August 12, 2014).

PIC-TOWN - Recorded in Plat Book 9, Pages 1, 62 & 63. Lying and being in Section 11, Township 35 South, Range 17 East, Manatee County, Florida.

Assessment liens previously authorized for collection pursuant to the uniform method under Ordinance 93-40 (August 26, 1993). Amended under Resolution R-96-179 (August 6, 1996), Resolution R-09-171 (August 25, 2009) and Resolution R-14-123 (September 9, 2014).

HOLIDAY HEIGHTS - Recorded in Plat Book 8, Page 143; Plat Book 9, Page 8; Plat Book 9, Page 27, Plat Book 12, Page 23. Lying and being in Section 10, Township 35 South, Range 17 East, Manatee County, Florida.

Assessment liens previously authorized for collection pursuant to the uniform method under Ordinance 95-39 (September 12, 1995). Amended under Resolution R-03-101 (June 17, 2003), Resolution R-05-44 (March 1, 2005) and Resolution R-09-172 (August 25, 2009).

TROPICAL HARBOR - Recorded in Plat Books 25 & 26, Pages 92 and 93. Lying and being in Section 17, Township 34 South, Range 18 East, Manatee County, Florida.

Assessment liens previously authorized for collection pursuant to the uniform method under Ordinance 98-37 (September 1, 1998). Amended under Resolution R-07-82 (June 19, 2007) and Resolution R-09-154 (August 25, 2009).

SUNNY SHORES - Recorded in Plat Book 8, Page 100 and Plat Book 15, Pages 43 and 44. Lying and being in Section 2, Township 35 South, Range 16 East, Manatee County, Florida.

Assessment liens previously authorized for collection pursuant to the uniform method under Ordinance 01-39 (August 21, 2001) and Resolution R-09-173 (August 25, 2009).

SYLVAN OAKS (PALMETTO) - Lying and being in Section 13, Township 34 South, Range 17 East, Manatee County, Florida. Assessment liens previously authorized for collection pursuant to the uniform method under Ordinance 07-23 (January 23, 2007). Amended under Resolution R-08-139 (September 9, 2008), Resolution R-09-063 (March 17, 2009) and Resolution R-09-155 (August 25, 2009).

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APOLLO PARK (9TH AVENUE DRIVE EAST – NORTH OF 29TH STREET EAST) AND 29TH STREET EAST – FROM 5TH AVENUE EAST TO 16TH AVENUE EAST – Located in Palmetto, Florida. Lying and being in Section 12, Township 34 South, Range 17 East, Manatee County, Florida.

Assessment liens previously authorized for collection pursuant to the uniform method under Ordinance 08-54 (July 29, 2008), Resolution R-09-156 (August 25, 2009), and Resolution R-12-153 (August 21, 2012).

28TH AVENUE EAST (BRADENTON) – From 5th Street East, east to 9th Street East, 6TH STREET EAST – From 28th Avenue East, south to 30th Avenue East. 6TH STREET COURT EAST – From 26th Avenue East, south to 30th Avenue East. 7TH STREET EAST – From 28th Avenue East, south to 30th Avenue East. Lying and being in Section 1, Township 35 South, Range 17 East, Manatee County, Florida.

Assessment liens previously authorized for collection pursuant to the uniform method under Ordinance 06-52 (July 25, 2006). Amended under Resolution R-07-169 (September 11, 2007), Resolution R-09-064 (August 25, 2009) and Resolution R-14-122 (September 9, 2014).

HERNANDO AVENUE - Lying and being in Section 35, Township 35 South, Range 17 East, Manatee County, Florida.

Assessment liens previously authorized for collection pursuant to the uniform method under Ordinance 06-30 (June 6, 2006). Amended under Resolution R-08-120 (August 12, 2008), Resolution R-09-058 (August 25, 2009), Resolution R-12-141 (July 24, 2012) and Resolution R-14-100 (August 12, 2014).

LAKE PARK (PALMETTO) - Lying & being in Section 12, Township 34 South, Range 17 East, Manatee County, Florida.

Assessment liens previously authorized for collection pursuant to the uniform method under Ordinance 06-91 (December 12, 2006). Amended under Resolution R-08-115 (August 26, 2008) and Resolution R-09-157 (August 25, 2009).

OAKWOOD SUBDIVISION INCLUDING – 18TH STREET EAST – From 21st Avenue East to 26th Avenue East, 18TH STREET COURT EAST – From 21st Avenue East to 25th Avenue East, 19TH STREET EAST – From 21st Avenue East to 26th Avenue East, 21ST AVENUE EAST – From 18th Street East to 19th Street East and 25TH AVENUE EAST – From 18th Street East to 19th Street East. Lying and being in Section 31, Township 34 South, Range 18 East, Manatee County, Florida.

Assessment liens previously authorized for collection pursuant to the uniform method under Ordinance 10-038 (May 11, 2010). Amended under Resolution R-11-173 (September 6, 2011).

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STREET LIGHTING MUNICIPAL SERVICE BENEFIT UNIT – WASHINGTON GARDENS AND PALMETTO VILLAS (PALMETTO) – Lying and being in Section 12, Township 34 South, Range 17 East, Manatee County, Florida.

Assessment liens previously authorized for collection pursuant to the uniform method under Ordinance 11-033 (August 23, 2011), Resolution R-12-192 (September 11, 2012) and Resolution R-14-101 (August 12, 2014).

3. Commencing with the 2018 tax bills, the Board intends to use the uniform method for the levy, collection and enforcement of non-ad valorem assessments for the above projects as authorized by, and in accordance with, the provisions of Chapter 197, Florida Statutes.
4. The Clerk for the Board is authorized and requested to provide a copy of this resolution by United States Mail to the Property Appraiser and Tax Collector for Manatee County, and the Florida Department of Revenue by **January 10, 2018**.

PASSED AND DULY ADOPTED with a quorum present and voting this the _____ day of _____, 2017.

**BOARD OF COUNTY COMMISSIONERS
MANATEE COUNTY, FLORIDA**

Chairman

**ATTEST: Angelina “Angel” Colonnese
Clerk of the Circuit Court**
