

FILED FOR RECORD
R. B. SHORE

ORDINANCE NO. 06-73

2006 OCT 19 PM 3: 33

CLERK OF THE BOARD OF COUNTY COMMISSIONERS
MANATEE CO. FLORIDA

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF MANATEE COUNTY, FLORIDA, PROVIDING FOR AD VALOREM TAX DEFERRALS FOR CERTAIN RECREATIONAL AND COMMERCIAL WORKING WATERFRONT PROPERTIES; DESIGNATING THE TYPE AND LOCATION OF WORKING WATERFRONT PROPERTY FOR WHICH DEFERRALS MAY BE GRANTED; DESIGNATING THE GEOGRAPHIC AREAS OF THE COUNTY WHERE ELIGIBLE WORKING WATERFRONT PROPERTY MAY BE LOCATED; DESIGNATING THE AMOUNT OF THE DEFERRAL THAT MAY BE GRANTED; AND PROVIDING AN EFFECTIVE DATE.

2006 OCT 19 11:00 AM
CLERK OF THE BOARD OF COUNTY COMMISSIONERS
MANATEE COUNTY, FLORIDA

WHEREAS, there has been an unprecedented increase in real property values in Manatee County, Florida; and

WHEREAS, the resulting increase in property values has contributed to the loss of economic incentives for the operation of certain tourist accommodations in the State of Florida and Manatee County and the resulting conversion of properties providing tourist accommodations to other uses and caused concern about the potential loss of public access to navigable waters of the state; and

WHEREAS, tourism is a major contributor to the economy of Manatee County and access to the navigable waters of the state is a major contributor to tourism; and

WHEREAS, access to the navigable waters of the state contributes significantly to the enjoyment and quality of life of many residents of Manatee County; and

WHEREAS, pursuant to request for relief from the burden of rising ad valorem taxes from representatives of the Anna Maria Island and Longboat Key owners and operators of certain tourist accommodations, Manatee County requested relief from its legislative delegation; and

WHEREAS, the Florida Legislature adopted Chapter 2005-157, Laws of Florida, providing tax deferrals for working waterfronts and amendments contained in Sections 4 and 6 of Chapter 2006-220, Laws of Florida, expanding that tax deferral relief to hotels and motels.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF MANATEE COUNTY, FLORIDA, AS FOLLOWS:

Section 1. Tax Deferral Granted. Pursuant to § 197.303, Florida Statutes, an ad valorem tax deferral for recreational and commercial working waterfront property as defined in § 342.07, Florida Statutes, including all hotels and motels as defined in § 509.242(1), Florida Statutes, (hereinafter referred to as Working Waterfront Properties) is hereby authorized within the locations and geographic areas of Manatee County described in Section 2 and up to the amounts provided in Section 3 of this ordinance.

Section 2. Designation of Location, Geographic Area of the County, and Type of Properties Eligible for the Tax Deferral Provided Herein.

- A. Due to the geographic layout of Anna Maria Island and the portion of Longboat Key located in Manatee County, it is hereby found and determined that all hotels and motels provide access for the public to the navigable waters of the state and that all hotels and motels as defined in § 509.242(1), Florida Statutes, within this geographic area are eligible for ad valorem tax deferrals provided in this ordinance.
- B. Due to the geographic layout of the area commonly known as Cortez Village, lying south of Cortez Road and west of 102nd Street in Manatee County, Florida, it is hereby found and determined that all property described and used as recreational and commercial working waterfront in § 342.07(2), Florida Statutes, are eligible for the ad valorem tax deferrals provided in this ordinance.
- C. All hotels and motels within Manatee County abutting navigable water bodies of the state are eligible for the ad valorem tax deferrals provided in this ordinance.

Section 3. Amount of Deferral.

- A. As used in this section, the following terms shall have the meaning set forth below:
 - (1) Base Year means the Property Appraiser's value of the parcel of real property for the tax year 2002.
 - (2) Adjusted Base Year means an increase in value on the parcel of real property in each year since the Base Year in the lesser of an amount equal to 5% per year or the actual increase.
- B. The amount of the deferral shall be up to the full value of ad valorem taxes that would otherwise be due Manatee County minus the amount that would be due based upon the Property Appraiser's Adjusted Base Year, not to exceed the maximum allowed by Chapter 197, Florida Statutes.

Section 4. Applicability and Limitation. The deferral provided herein shall apply only to ad valorem taxes levied by Manatee County. The deferral granted herein shall remain in effect regardless of any change in the authority of Manatee County to grant the deferral so long as the use and ownership of the property as a working waterfront are maintained in compliance with this ordinance and the applicable statutes.

Section 5. Providing for Interpretation and Severability. It is the intent of the Board of County Commissioners of Manatee County that this ordinance be interpreted broadly to effectuate the purpose provided herein and if any part is deemed inconsistent with the provisions of § 342.07, Florida Statutes, and §§ 197.303-197.3045, Florida Statutes, such provision shall be deemed severable and this ordinance interpreted in accordance with the above-referenced statutes and the remaining provisions of this ordinance.

Section 6. Information to Applicants. The Manatee County Tax Collector is requested to provide clear, written notice to property owners seeking the tax deferral provided herein that all taxes

and interest are due and payable at the time the property is sold or the use changes and when possible retain a record signed by the owner showing that the owner has been so advised.

Section 7. Codification. The publisher of the County's Code of Laws, the Municipal Code Corporation, is directed to incorporate the above ordinance into the Code of Ordinances as Article X of Chapter 2-29.

Section 8. Effective Date. This ordinance shall take effect upon filing with the Department of State.

ADOPTED with a quorum present and voting this 15 day of August, 2006.

BOARD OF COUNTY COMMISSIONERS
OF MANATEE COUNTY, FLORIDA

By: Joe McClash
Chairman

ATTEST: R. B. SHORE
Clerk of the Circuit Court

By: Janice G. Romie
Deputy Clerk





STATE OF FLORIDA
DEPARTMENT OF STATE
STATE LIBRARY AND ARCHIVES OF FLORIDA

JEB BUSH
Governor

FILED FOR RECORD
R. B. SHORE
2006 OCT 26 AM 9:34
CLERK OF THE CIRCUIT COURT
MANATEE COUNTY
SUE M. COBB
Secretary of State

October 23, 2006

Honorable R. B. "Chips" Shore
Clerk of Circuit Court
Manatee County
Post Office Box 25400
Bradenton, Florida 34206

Attention: Vicki Tessmer, Deputy Clerk

Dear Mr. Shore:

Pursuant to the provisions of Section 125.66, Florida Statutes, this will acknowledge receipt of your letters dated October 11, 2006 and certified copies of Manatee County Ordinance Nos. 06-68 and 06-73, which were filed in this office on October 16, 2006.

Sincerely,

Liz Cloud
Program Administrator

LC/bpn

DIRECTOR'S OFFICE

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