

**RESOLUTION NO. R-21-104**

**A RESOLUTION OF MANATEE COUNTY, FLORIDA, AUTHORIZING THE IMPOSITION AND PAYMENT OF CERTAIN PAYMENTS IN LIEU OF TAXES UPON CERTAIN PROPERTY UTILIZED BY THE COUNTY'S UTILITY SYSTEM; PROVIDING FOR THE AMOUNT, SOURCE AND PRIORITY OF SUCH PAYMENT; AUTHORIZING THE PROPER OFFICERS OF THE COUNTY TO DO ALL OTHER THINGS DEEMED NECESSARY OR ADVISABLE IN CONNECTION WITH THE IMPOSITION AND COLLECTION OF SUCH PAYMENTS IN LIEU OF TAXES; AND PROVIDING FOR SEVERABILITY AND FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Constitution and applicable laws of the State of Florida authorize and empower Manatee County, Florida (the "County"), to adopt this Resolution; and

**WHEREAS**, the Board of County Commissioners of the County (the "Board") has acted pursuant to the Florida Constitution; Chapter 125, Florida Statutes, as amended and supplemented; Part VII of Chapter 159, Florida Statutes, as amended and supplemented; Chapter 63-1598, Laws of Florida, Acts of 1963, as amended and supplemented; Chapter 197, Florida Statutes, as amended and supplemented; Chapter 403, Florida Statutes, as amended and supplemented; Ordinance No. 85-11, enacted by the Board on April 23, 1985, Ordinance No. 91-25, No.91-26, and No. 91-27, each enacted by the Board on January 15, 1991, as such ordinances may be amended and supplemented from time to time; and other applicable provisions of law, (the "Act") to create a consolidated utility system (the "System"), which the County currently owns and operates; and

**WHEREAS**, the System, as a unit of the County, is exempt from all County taxation; and

**WHEREAS**, the System would be subject to County taxes if it were owned by a private enterprise; and

**WHEREAS**, the users of the System, both within and outside the County, benefit from the County ownership of the System; and

**WHEREAS**, the taxpayers of the County would pay higher taxes because the System is not privately owned in the absence of the impositions provided; and

**WHEREAS**, the proposed payments in lieu of taxes will not exceed the amount that would be paid if the County's applicable property tax rate was applied to the book value; and

**WHEREAS**, the Board has previously adopted R-91-021 authorizing the issuance of the first, second and third series of Manatee County Public Utilities Revenue Bonds in the initial aggregate principal amount of not exceeding \$200,000,000 for the purpose of refunding certain outstanding Manatee County, Florida, Water and Sewer Revenue Bonds

and making certain immediate additions, extensions, and improvements to the Manatee County Water and Sewer System prior to the creation of the Manatee County Public Utilities System; as amended and supplemented and as may be amended and supplemented in the future (collectively, the "Resolution"); and

**WHEREAS**, pursuant to the Resolution, the revenues, fees and charges derived from the operation of the System shall first be used to pay Operating Expenses, including payments in lieu of taxes, before the payment of principal, redemption premium, if any, and interest on the County's outstanding Public Utilities revenue bonds (the "Bonds"); and

**WHEREAS**, the Board of County Commissioners has previously adopted Resolution R-89-178 which authorizes payments in lieu of taxes from the Utilities System to the County's General Fund;

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MANATEE COUNTY, FLORIDA, as follow:**

**SECTION 1. Authority of this Resolution.** This Resolution is enacted pursuant to the "Act" and Resolution R-89-178

**SECTION 2. Imposition and Payments in Lieu of Taxes.** There is hereby imposed upon the System the obligation to pay to the County certain amounts in lieu of ad valorem taxes (the "Impositions"). The Impositions shall be payable in full, to the General Fund of Manatee County, for 2020-2021 fiscal year, in the amount of \$3,290,167 for the Water and Wastewater facilities and \$50,000 for the Solid Waste facilities on the effective date of this Resolution.

**SECTION 3. Funds from Which Impositions Payable.** The impositions shall be payable by the System from monies available in the Revenue Funds, (as described in Part II, Section 4(D) of the Resolution), and subject to the limitations contained therein.

**SECTION 4. Additional Authorization.** The Chairman and Clerk of the Board and any other proper officials of the County, and each of them, is hereby authorized and directed to do and cause to be done all acts and things necessary or proper for carrying out the intent of this Resolution.

Such additional authorization shall include the initiation of rate studies from time to time and the adoption of rate resolutions on a timely basis to ensure that all obligations of the County under the Resolution, together with the payment of the Impositions, are satisfied.

**SECTION 5. Review of Appraisals.** A certified copy of this resolution shall be furnished to the Property Appraiser for Manatee County who is hereby requested to advise the Board in the event the impositions authorized by this resolution should appear to be in excess of the maximum that would be due and owing if the system was operated by a for-profit private enterprise.

**SECTION 6. Severability.** In the event any word, phrase, clause, sentence or paragraph hereof shall be held invalid by any court of competent jurisdiction, such holding(s) shall not affect the validity of any other work, clause, phrase, sentence or paragraph hereof.

**SECTION 7.** This resolution shall take effect immediately upon adoption and shall remain in effect to authorize annual payments for future fiscal years, subject to appropriation of funds in the adopted or amended budget, in the amount referenced herein until this resolution is rescinded or replaced.

ADOPTED IN OPEN SESSION WITH A QUORUM PRESENT AND VOTING THIS  
27<sup>th</sup> DAY OF JULY 2021.



BOARD OF COUNTY COMMISSIONERS  
MANATEE COUNTY, FLORIDA

BY: \_\_\_\_\_

A large, stylized handwritten signature in blue ink is written over the signature line.

ATTEST: Angelina M. Colonneso  
Clerk of Circuit Court

BY: \_\_\_\_\_

A handwritten signature in blue ink is written over the signature line.

Test as per provision in Resolution: " The Proposed Amounts will not exceed the amount that would be paid if the County's applicable property tax rate was applied to the Book Value.

Book Value x x		Total Millage (Countywide plus Unincorporated Millage)		
752,161,485	x	7.0435/1000	=	5,297,849.42

Current PILOT = \$3,209,167+ \$50,000 = \$3,340,167

	5,297,849	County's Applicable Property Tax (CAPT)
	3,340,167	Current Approved PILOT Amount
Difference	1,957,682	Current PILOT Less is than CAPT

Meets the Provision of " PILOT will NOT Exceed the Amount that would be paid if the County's applicable Property Tax Rate was applied to the Book Value of Utilities System.

Sort Order: Object then Fund; Period Reported: 10/01/20-09/30/21 ;Totals Only

SELECT Fund: 401,480 ; Object: 16@ ; Object Type: AS

=====	Prior	Debit	Credit	Period Bal.	YTD Balance
=====	=====	=====	=====	=====	=====
Total Fund 401 Water and Sewer Operating	-278,641.22	0.00*	0.00*	0.00	-278,641.22
Total Fund 480 Solid Waste	-106,945.00	0.00*	0.00*	0.00	-106,945.00
Total Object 167902 Accumulated Deprec-Auto/Trucks	-385,586.22	0.00*	0.00*	0.00	-385,586.22
Total Fund 401 Water and Sewer Operating	296,379.87	0.00*	0.00*	0.00	296,379.87
Total Object 169900 Construction in Progress	296,379.87	0.00*	0.00*	0.00	296,379.87

\*\* GRAND TOTAL \*\* 752,161,484.95 0.00 0.00 752,161,484.95  
 Ending Fund Balance \*\* 0.00

SORT ORDER: Object then Fund; Period Reported: 10/01/20-09/30/21 ;Totals Only

SELECT Fund: 401,480 ; Object: 16@ ; Object Type: AS	Prior	Debit	Credit	Period Bal.	YTD Balance
=====	=====	=====	=====	=====	=====
Total Fund 401 Water and Sewer Operating	19,874,711.37	0.00*	0.00*	0.00	19,874,711.37
Total Fund 480 Solid Waste	4,992,349.00	0.00*	0.00*	0.00	4,992,349.00
Total Object 161900 Land	24,867,060.37	0.00*	0.00*	0.00	24,867,060.37
Total Fund 401 Water and Sewer Operating	28,133,195.16	0.00*	0.00*	0.00	28,133,195.16
Total Fund 480 Solid Waste	10,694,463.17	0.00*	0.00*	0.00	10,694,463.17
Total Object 162900 Buildings	38,827,658.33	0.00*	0.00*	0.00	38,827,658.33
Total Fund 401 Water and Sewer Operating	-10,576,269.12	0.00*	0.00*	0.00	-10,576,269.12
Total Fund 480 Solid Waste	-2,308,431.41	0.00*	0.00*	0.00	-2,308,431.41
Total Object 163900 Accumulated Deprec-Buildings	-12,884,700.53	0.00*	0.00*	0.00	-12,884,700.53
Total Fund 401 Water and Sewer Operating	10,745,418.02	0.00*	0.00*	0.00	10,745,418.02
Total Fund 480 Solid Waste	35,478,987.83	0.00*	0.00*	0.00	35,478,987.83
Total Object 164900 Improvements Other Than Bldgs	46,224,405.85	0.00*	0.00*	0.00	46,224,405.85
Total Fund 401 Water and Sewer Operating	96,218,236.49	0.00*	0.00*	0.00	96,218,236.49
Total Object 164906 Water System Components	96,218,236.49	0.00*	0.00*	0.00	96,218,236.49
Total Fund 401 Water and Sewer Operating	459,938,286.90	0.00*	0.00*	0.00	459,938,286.90
Total Object 164907 Sewer System Components	459,938,286.90	0.00*	0.00*	0.00	459,938,286.90
Total Fund 401 Water and Sewer Operating	646,195,147.50	0.00*	0.00*	0.00	646,195,147.50
Total Object 164908 Other System Components	646,195,147.50	0.00*	0.00*	0.00	646,195,147.50
Total Fund 401 Water and Sewer Operating	-530034821.31	0.00*	0.00*	0.00	-530034821.31
Total Fund 480 Solid Waste	-25,586,628.04	0.00*	0.00*	0.00	-25,586,628.04
Total Object 165900 Accumulated Deprc-Improvements	-555621449.35	0.00*	0.00*	0.00	-555621449.35
Total Fund 401 Water and Sewer Operating	17,702,669.55	0.00*	0.00*	0.00	17,702,669.55
Total Fund 480 Solid Waste	12,951,005.67	0.00*	0.00*	0.00	12,951,005.67
Total Object 166900 Equipment	30,653,675.22	0.00*	0.00*	0.00	30,653,675.22
Total Fund 401 Water and Sewer Operating	278,641.22	0.00*	0.00*	0.00	278,641.22
Total Fund 480 Solid Waste	106,945.00	0.00*	0.00*	0.00	106,945.00
Total Object 166902 Autos and Trucks	385,586.22	0.00*	0.00*	0.00	385,586.22
Total Fund 401 Water and Sewer Operating	-15,602,285.83	0.00*	0.00*	0.00	-15,602,285.83
Total Fund 480 Solid Waste	-6,950,929.87	0.00*	0.00*	0.00	-6,950,929.87
Total Object 167900 Accumulated Deprec-equipment	-22,553,215.70	0.00*	0.00*	0.00	-22,553,215.70

# Manatee County, BCC

## Operating Detailed Revenue Report

For Year to Date Ending 09/30/2021

001 General Fund Account Key	Object	Original Budget	Final Est Revenues	Current Year Revenues	Unencumbered
Intergovernmental					
0010000000	339000 Pay in-lieu tax	3,340,167.00	3,340,167.00	0.00	3,340,167.00
	Total Intergovernmental	<u>3,340,167.00</u>	<u>3,340,167.00</u>	<u>0.00</u>	<u>3,340,167.00</u>
	General Fund total	<u>3,340,167.00</u>	<u>3,340,167.00</u>	<u>0.00</u>	<u>3,340,167.00</u>
	<b>Report Total:</b>	<u>3,340,167.00</u>	<u>3,340,167.00</u>	<u>0.00</u>	<u>3,340,167.00</u>

**Manatee County, BCC**  
**Operating Detailed Expenditure Report**  
For Year to Date Ending 09/30/2021

Account Key	Object	Original Budget	Final Appropriations	Current Year Expenditure	Unencumbered
401 Water and Sewer Operating					
Operating expenses					
4010008200	552015 Pmt Lieu Of Tax	3,290,167.00	3,290,167.00	0.00	3,290,167.00
	Total Operating expenses	<u>3,290,167.00</u>	<u>3,290,167.00</u>	<u>0.00</u>	<u>3,290,167.00</u>
	Water and Sewer Operating total	<u>3,290,167.00</u>	<u>3,290,167.00</u>	<u>0.00</u>	<u>3,290,167.00</u>



**Manatee County, BCC**  
**Operating Detailed Expenditure Report**  
For Year to Date Ending 09/30/2021

Account Key	Object	Original Budget	Final Appropriations	Current Year Expenditure	Unencumbered
480 Solid Waste					
4800010900	552015 Pmt Lieu Of Tax	50,000.00	50,000.00	0.00	50,000.00
	Total Operating expenses	50,000.00	50,000.00	0.00	50,000.00
	Solid Waste total	50,000.00	50,000.00	0.00	50,000.00
	<b>Report Total:</b>	<b>3,340,167.00</b>	<b>3,340,167.00</b>	<b>0.00</b>	<b>3,340,167.00</b>

# Budget in Brief

## Where Does Your Tax Dollar Go?

One (1) mill equals \$1.00 of tax for each \$1,000 of taxable value. Of that \$1.00, \$0.44 goes towards Manatee County Operations and \$0.02 goes towards Children's Services. The remaining \$0.54 goes to other agencies and the School Board.

\*This represents millages that are levied county-wide. This does not include millages that are levied by cities, fire districts, or for the unincorporated MSTU (municipal services taxing unit). Also, assessments for fire protection, street lighting, water, sewer, and road improvements are not included with this information.



## Tax Bill

Manatee County's residents pay taxes based on the millage rates levied by each entity. The millage rates assessed by Manatee County are reflected below. For this example, a single-family home valued at \$150,000 (after exemptions), who live in a municipality would pay \$964.89 to

Manatee County and additional taxes to the municipality. For those who live in the unincorporated area they would pay an additional \$91.64 for a total of \$1,056.53. Those who live within the Palm-Aire MSTU area would pay an additional \$38.19 or \$1,094.72 total to Manatee County.

### Millage

The Millage is the amount of tax levied for each \$1,000 of taxable value

Millage		Taxes	
Countywide Operating	** 6.4326	Countywide Operating	\$ 964.89
<b>Municipality Subtotal</b>	<b>6.4326</b>	<b>Municipality Subtotal</b>	<b>\$ 964.89</b>
Unincorporated MSTU	** 0.6109	Unincorporated MSTU	\$ 91.64
<b>Unincorporated Subtotal</b>	<b>7.0435</b>	<b>Unincorporated Subtotal</b>	<b>\$ 1,056.53</b>
Palm-Aire MSTU	0.2546	Palm-Aire MSTU	\$ 38.19
<b>Palm-Aire MSTU Subtotal</b>	<b>7.2981</b>	<b>Palm-Aire MSTU Subtotal</b>	<b>\$ 1,094.72</b>