**Memorandum**

**To:** Town Commission

**From**: Howard Tipton, Town Manager

**Report date:** November 20, 2024

**Meeting date:** December 2, 2024

# Subject: Resolution 2024-24, Electing to Use the Uniform Method of Collecting Non-Ad Valorem Special Assessments for Canal Navigation Maintenance Services and Improvements

## Recommended Action

Following public hearing, pass Resolution 2024-24.

## Background

Resolution 2024-24 expresses the Town’s intention to use the tax bill collection method for the canal maintenance service and improvement assessments, commencing with the tax bills mailed in November 2025. The Resolution does not impose any assessments or obligate the Town to impose assessments. Resolution 2024-24 simply provides a mechanism to collect any future imposed assessments by use of the tax bill. This Resolution is required to be filed by December 31, 2024 in order to meet the requirements for the November 2025 tax bills (FY2026 revenue).

Once adopted, Resolution 2024-24 will be supplied to the Florida Department of Revenue, the Manatee County Property Appraiser, the Manatee County Tax Collector, the Sarasota County Property Appraiser and the Sarasota County Tax Collector for the purpose of complying with the statutory requirements that the Town may levy non-ad valorem assessments and use the uniform method of collection.

Please feel free to contact me if you have any questions.

## Staff Recommendation

Following public hearing, pass Resolution 2024-24.

## Attachments

Resolution 2024-24.