Longboat Key

Canal Navigational Maintenance Assessment Program

DEFINITIONS

Tax Parcel -- means a parcel of real property to which the Property Appraiser has assigned a distinct ad valorem property tax identification number.

Lot -- means a building lot described on a map or plat recorded in the County’s Official Records.

Abutting Parcel – a parcel of land that is located next to a canal or a parcel that has access to commonly owned amenities owned by a homeowners association or condominium association for which they are a member.

Residential Parcel – parcel that is zone or used for residential purposes. It includes single family, duplex, triplex, quadraplex, townhomes, manufactured homes or other buildings that contain multiple dwelling units, including apartments and residential condominium units.

Non-Residential Parcel -- means a parcel that has been developed for any purpose other than residential, including commercial, industrial/warehouse, and institutional purposes.

Common Element Parcels - common area utilized exclusively for the benefit of members of a condominium complex or homeowners association (HOA).

* Note common element parcels do not get tax bills. Florida Statutes does not allow ad valorem taxes (property taxes) or non-ad valorem assessments (special assessment) to be imposed on common element parcels. All ad valorem taxes and non-ad valorem assessments must be reallocated to the lots within a Homeowners association or to units within a condominium complex. See sections 193.0235 and 718.120, Florida Statutes.
* Therefore, when developing a special assessment program and the common elements directly benefit from the services and improvements provided by a local government, the costs of services associated with the common element parcel must be reallocated to the condominium and HOA members.
	+ Typically special assessment programs reallocation the costs for common elements equally among residential condo units (and HOA parcels – if it can be determined who the members are of an HOA).

Dwelling Unit – means a building, or portion thereof, which is lawfully used for residential purposes, consisting of one or more rooms arranged, designed, used, or intended to be used as living quarters for one family only.

Waterfront Feet – linear feet that span the water’s edge of a land parcel.

Equivalent Residential Units (ERU) – a unit of measurement used to determine the impact of non-residential property based on the average single family residential parcel impact.

Allowable Boat Slip – the number of boat slips and boat docks allowed to be constructed on a parcel based on local rules and regulations.

Boat Dock/Slip – a structure of wood or metal where you park a boat.

Boat Lift – a device that can be used to secure a boat above the water, either at a private dock or at a marina.

Water Access Unit – means, collectively, the total number of actual or allowable boat slips, boat docks, and boat lifts.

General Benefit Canal – access channels that provide a general benefit to Longboat Key. The canals provide access to Longboat Key in general and not directly to the parcels that are abutting. These canals have been identified in “red” on the maps. The costs for maintaining the general or red canals will be paid with general fund money.

Cost-Share Benefit Canal - arterial channels that are used for both local and general purposes. These canals have been identified in “green” on the maps. All parcels that abut the cost-share canals will pay their proportionate share of their group’s assessment since they get a direct benefit from maintaining the navigability of the canals; however, the costs of maintenance activities for the green canals will be split between general fund and assessment. Splitting the costs 50% to direct benefit and 50% to general benefit is necessary to account for the non-local usage of the canals.

Local Benefit Canal – these are the canals that are predominantly used by the properties abutting the canal. These canals provide direct access to and are primarily used by the abutting properties. These are the canals that have been identified in “blue” on the maps. All costs associated with the direct benefit canals will be fairly apportioned to the properties that benefit.