

M E M O R A N D U M

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.

RESOLUTION 2024-24

A RESOLUTION OF THE TOWN OF LONGBOAT KEY, FLORIDA, ELECTING TO USE THE UNIFORM METHOD OF COLLECTING NON-AD VALOREM SPECIAL ASSESSMENTS FOR MORE THAN ONE YEAR LEVIED WITHIN THE INCORPORATED AREA OF LONGBOAT KEY, FLORIDA; STATING A NEED FOR SUCH LEVY; PROVIDING FOR THE MAILING OF THIS RESOLUTION; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Town of Longboat Key, Florida (the "Town") is contemplating the imposition of special assessments for the provision of canal navigation maintenance services and improvements; and

WHEREAS, the Town intends to use the uniform method for collecting non-ad valorem special assessments for the cost of providing canal navigation maintenance services and improvements to property within the incorporated area of the Town as authorized by Section 197.3632, Florida Statutes, as amended, as this method will allow such special assessments to be collected annually commencing in November 2025, in the same manner as provided for ad valorem taxes; and

WHEREAS, the Town held a duly advertised public hearing prior to the adoption of this Resolution, proof of publication of such hearing being attached hereto as Exhibit B.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COMMISSION OF THE TOWN OF LONGBOAT KEY, FLORIDA, THAT:

SECTION 1. Commencing with the Fiscal Year beginning on October 1, 2025, and with the tax statement mailed for such Fiscal Year, and continuing thereafter until discontinued by the Town, the Town intends to use the uniform method of collecting non-ad valorem assessments authorized in Section 197.3632, Florida Statutes, as amended, for collecting non-ad valorem assessments for the cost of providing canal navigation maintenance services and improvements. Such non-ad valorem assessments shall be levied within the incorporated area of the Town. A legal description of such area subject to the assessment is attached hereto as Exhibit A and incorporated by reference.

SECTION 2. The Town hereby determines that the levy of the assessments is needed to fund the cost of canal navigation maintenance services and improvements within the incorporated area of the Town.

SECTION 3. Upon adoption, the Town Clerk is hereby directed to send a copy of this Resolution by United States mail to the Florida Department of Revenue, the Sarasota County Tax Collector, and the Sarasota County Property Appraiser by January 10, 2025.

SECTION 4. If any section, subsection, sentence, clause, or provision of this Resolution is held invalid, the remainder of the Resolution shall not be affected.

SECTION 5. This Resolution shall become effective immediately upon adoption.

Passed at a meeting of the Town Commission of Longboat Key, Florida, following the public hearing, this 2nd day of December, 2024.

ATTEST:

Town Clerk

Kenneth Schneier, Mayor

Attachments:

Exhibit A: Legal Description of the Town of Longboat Key

Exhibit B: Proof of Publication

EXHIBIT A
LEGAL DESCRIPTION OF THE
TOWN OF LONGBOAT KEY

The corporate limits of the Town of Longboat Key, Florida, in Sarasota and Manatee Counties, Florida, are hereby fixed, defined, established, and particularly described as:

Begin at Meander Corner No. 8 lying on the line between Section 15 and Section 22, as shown on the official Government Township Plat of Township 35 South, Range 16 East. Said meander corner lies approximately 145 feet east of the center line of Gulf of Mexico Drive (State Road 789).

- A. Thence run north 10°30'; east a distance of 7,560 feet for a point of beginning.
- B. Thence south 49°30' east 12,300 feet.
- C. Thence south 35° east 39,660 feet to the westerly line of the city limits of the City of Sarasota, Florida.
- D. Thence south along the city limits of the City of Sarasota, Florida, 1,860 feet.
- E. Thence south 41° west through New Pass and crossing the center line of New Pass Bridge 325 feet north of the center of the draw span 7,860 feet into the Gulf of Mexico.
- F. Thence north 35° west 40,380 feet.
- G. Thence north 49°30' west 15,330 feet to a point in the mouth of Longboat Pass.
- H. Thence north 69°44' east 5,300 feet.
- I. Thence north 40°30' east 4,470 feet to the point of beginning.

All lying and being in Manatee and Sarasota Counties, Florida, and containing 10,848 acres.

All of the foregoing bearings are referred to true north, and adjustments necessary to satisfy Calls (A) to (E) must be made by equal linear adjustments to Calls (C) to (F).

EXHIBIT B
PROOF OF PUBLICATION

Govt Public Notices

**NOTICE OF INTENT TO USE
UNIFORM METHOD OF
COLLECTING NON-AD
VALOREM SPECIAL
ASSESSMENTS AND
NOTICE OF PUBLIC HEARING**

The Town of Longboat Key, Florida (the "Town") hereby provides notice, pursuant to section 197.3632(3)(a), Florida Statutes, of its intent to use the uniform method of collecting non-ad valorem special assessments to be levied within the incorporated area of the Town, for the cost of providing canal navigation maintenance services and improvements commencing for the Fiscal Year beginning on October 1, 2025 and continuing until discontinued by the Town. The Town will consider the adoption of a resolution electing to use the uniform method of collecting such assessments authorized by section 197.3632, Florida Statutes, at a public hearing to be held at 1:00 p.m. on December 2, 2024 at the Commission Chambers, 501 Bay Isles Road, Longboat Key, Florida. Such resolution will state the need for the levy and will contain a legal description of the boundaries of the real property subject to the levy. Copies of the proposed form of resolution, which contains the legal description of the real property subject to the levy, are on file at the Town Clerk's Office located at 501 Bay Isles Road, Longboat Key, Florida. All interested persons are invited to attend. In the event any person decides to appeal any decision by the Town with respect to any matter relating

Public Notices

PUBLIC WORKSHOP

A public workshop will be held to discuss the proposed Preliminary Plat Application and Design Alternative Applications of 39.8+/- acres located east of N. Auburn Road, south of Border Road, west of I-75, and north of Fox Lea Drive in Venice, Florida. The preliminary plat application is for 60 dwelling units, 50 of which are on standard sized lots and 10 of which are on estate sized lots. The site plan is in accordance with Ordinance No. 2024-15. The design alternative applications are to request to (1) leave invasive species in the natural buffer, (2) decrease the width of the private road right of way in the proposed development, (3) decrease the width of the private sidewalk in the proposed development and (4) increase the height of the walls along the south and east property lines.

This is not a public hearing. The purpose of this meeting is to inform the neighboring property owners of the nature of the proposal and seek their comments. The meeting will be held November 21st, 2024 at 5:30p.m. at Venice Police Station Community Room, located at 1575 East Venice Ave., Venice FL, 34292. Contact person: Mariah Miller, Esq. at (941) 809-0120. November 5,6,7,8,9,10,11,12,13,14,15,16,17,18,19,20,21 2024
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to the consideration of the resolution at the above-referenced public hearing, a record of the proceeding may be needed and in such an event, such person may need to ensure that a verbatim record of the public hearing is made, which record includes the testimony and evidence on which the appeal is to be based. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Town Clerk at (941) 316-1999, at least five (5) days prior to the date of the hearing.

By Order of:
TOWN OF LONGBOAT KEY,
FLORIDA
11/8/2024, 11/15/2024, 11/22/2024,
11/29/2024 #10699035



Public Notices

End of Agenda Item