

RESOLUTION 2025-32

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 IN LONGBOAT KEY, FLORIDA; STATING A NEED FOR SUCH LEVY; PROVIDING FOR THE MAILING OF THIS RESOLUTION; REPEALING AND SUPERSEDING TOWN RESOLUTION NO. 2024-24; AND PROVIDING FOR AN EFFECTIVE DATE.

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

SECTION 1. AUTHORITY. This Resolution of the Town of Longboat Key, Florida (the "Town") is adopted pursuant to Section 197.3632, Florida Statutes, and other applicable provisions of law.

SECTION 2. FINDINGS. It is hereby ascertained, determined, and declared as follows:

(A) The Town is contemplating the imposition of non-ad valorem special assessments to fund costs associated with canal navigation maintenance services and assessments.

(B) The Town Commission of the Town (the "Town Commission"), intends to use the uniform method for collecting such non-ad valorem special assessments for more than one year within the area of the Town described in Exhibit A and Exhibit C, as authorized by Section 197.3632, Florida Statutes, which will allow such assessments to be collected annually, commencing in November 2026, in the same manner as provided for ad valorem taxes.

(C) The Town Commission held a duly advertised public hearing for the purpose of considering the adoption of this Resolution, proof of publication of such hearing being attached hereto as Exhibit B.

SECTION 3. UNIFORM METHOD OF COLLECTING NON-AD VALOREM ASSESSMENTS.

(A) Commencing with the Fiscal Year beginning on October 1, 2026 and with the ad valorem tax bills issued in November, 2026, and continuing each year thereafter, the Town hereby announces its intention to use the uniform method of collecting non-ad valorem assessments for more than one year as authorized in Section 197.3632, Florida Statutes, as amended, for collecting non-ad valorem special assessments to fund the cost of providing canal navigation maintenance services and improvements. Such non-ad valorem assessments may be levied within all or a portion of the area described in Exhibit A and Exhibit C.

(B) The Town hereby determines that the levy of such assessments is needed to fund the cost of providing canal navigation maintenance services and improvements to the real property located within such area, which is specially benefited thereby.

(C) Adoption of this Resolution is solely for the purpose of complying with the statutory requirements that the Town publicly announce to the Florida Department of

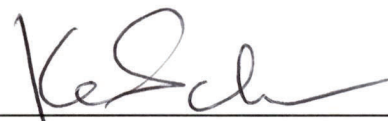
Revenue, the Manatee County Property Appraiser, the Manatee County Tax Collector, the Sarasota County Property Appraiser and the Sarasota County Tax Collector before January 1 that it may levy non-ad valorem assessments and use the uniform method of collection. Adoption of this Resolution shall not be deemed to commit or require the Town to impose any assessments.

(D) Upon adoption, the Town Manager, or his designee, is hereby directed to send a copy of this Resolution by United States mail 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.

SECTION 4. REPEAL OF RESOLUTION NO. 2024-24. Town Resolution No. 2024-24 adopted on December 2, 2024 is hereby repealed and superseded by this Resolution.

SECTION 5. CONSTRUCTION; EFFECTIVE DATE. This Resolution shall be liberally construed to effect the purposes hereof and shall become effective immediately upon adoption.

PASSED at a meeting of the Town Commission of Longboat Key, Florida, the 8th day of December, 2025.


Kenneth Schneier, Mayor

ATTEST:


Trish Shinkle, Town Clerk

REVIEWED AND APPROVED:


Maggie Mooney, Town Attorney

