
**SEMINOLE COUNTY GOVERNMENT
AGENDA MEMORANDUM****SUBJECT:** Resolution of Intent to Use Uniform Method of Collection**DEPARTMENT:** Fiscal Services**DIVISION:** MSBU**AUTHORIZED BY:** Lisa Spriggs**CONTACT:** Kathy Moore**EXT:** 7179**MOTION/RECOMMENDATION:**

Approve and authorize the Chairman to execute the "Resolution of Intent to Use the Uniform Method of Collection" for non-ad valorem assessment for stormwater management and other authorized purposes.

County-wide

Kathy Moore

BACKGROUND:

The "uniform method of collection" is the use of the annual property tax bill for billing and collecting ad valorem taxes and non-ad valorem assessments. The "uniform method" for collecting non-ad valorem assessments involves the adoption and certification of an assessment roll by the Board, submittal of the certified roll to the local tax collector, and billing and collecting of the levied amount by the local tax collector. In advance of using the uniform method of collection, as per Section 197.3632, Florida Statutes, the Board must provide notification to the tax collector, the property appraiser, and the public of intent to use the uniform method for collecting non-ad valorem assessments. The form of notification requires the adoption of a resolution at a public hearing prior to March 1.

The Board has engaged a consultant to prepare and present a study regarding the stormwater management in unincorporated Seminole County. In the event that the Board should create an MSBU and imposes a stormwater assessment, this Resolution satisfies the statutory requirements noted in Section 197.3632, Florida Statutes, for notifying the tax collector, the property appraiser, and the public that the Board would collect such an assessment via the uniform method of collection.

As presented, this Resolution further confirms the Board's continued intent to use the uniform method of collection for all non-ad valorem assessment levied by the Board for all purposes set forth by Seminole County Administrative Code Section 22.10 and/or Florida Statutes 197.3632 and 125.01(1)(q). The Resolution relates only to the Board's selection of a method of collection of such assessments; the Resolution does not require the Board to levy an assessment. Should the Board choose to levy a non-ad valorem assessment at a later date for any authorized purpose, the assessment would be the subject of a separately advertised public hearing and notification of proposed assessment.

STAFF RECOMMENDATION:

Staff recommends that the Board approve and authorize the Chairman to execute the "Resolution of Intent to Use the Uniform Method of Collection" for non-ad valorem assessment for stormwater management and other authorized purposes.

ATTACHMENTS:

1. Resolution

Additionally Reviewed By:

County Attorney Review (Matthew Minter)

RESOLUTION NO. 2009-R-_____

SEMINOLE COUNTY, FLORIDA

THE FOLLOWING RESOLUTION WAS ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS OF SEMINOLE COUNTY, FLORIDA, AT THEIR REGULARLY SCHEDULED MEETING ON FEBRUARY 24, 2009.

WHEREAS, section 125.01(1)(q), Florida Statutes (2008), empowers the Board of County Commissioners of Seminole County, Florida (the "County") to establish, merge or abolish municipal service benefit units (MSBU) for any part or all of the unincorporated area of the county, within which may be provided essential facilities and municipal services, including stormwater drainage facilities and services; and

WHEREAS, the County is contemplating the implementation of one or more ordinances to create a stormwater MSBU as a means of funding, through non-ad valorem assessments, capital, operational and management expenses related to stormwater drainage issues in unincorporated Seminole County; and

WHEREAS, the County has previously engaged a consultant to prepare and present a study regarding the possible establishment of the above-described MSBU; and

WHEREAS, any such MSBU and stormwater assessments will be established through adoption of a County ordinance, following a separately noticed public hearing to consider such ordinance; and

WHEREAS, in the event that the Board of County Commissioners (the "Board"), after consideration of the consultant's report, adopts any such stormwater MSBU and assessment ordinance, the Board intends to use the uniform method of collection of such non-ad valorem assessments within unincorporated Seminole County, as authorized by Section 197.3632, Florida Statutes (2008). This collection method allows such assessments to be collected in the same manner as provided for ad valorem taxes; and

WHEREAS, the Board further intends to re-authorize, and continue to use the uniform method of collection of non-ad valorem assessments for all other categories of MSBU's described in Resolution No. 2006-R-

19, both as to previously approved assessments and as to yet-to-be approved assessments within those categories; and

WHEREAS, the Board held a duly advertised public hearing prior to the adoption of this Resolution,

NOW, THEREFORE, BE IT RESOLVED by the Board, as follows:

1. For the next Fiscal Year and with the tax statement mailed for such Fiscal Year, and for each Fiscal Year thereafter, the County intends to use the uniform method of collecting non-ad valorem assessments authorized in Section 197.3632, Florida Statutes (2008), for collecting such stormwater drainage assessments as may be established by ordinance of the Board following a public hearing. The legal description of the boundaries of such assessment levy shall be those parcels located within the boundary lines of unincorporated Seminole County which lie within the boundary lines of Seminole County as established by Section 7.57, Florida Statutes (2008), or within such smaller district or area as established by any ordinance establishing the stormwater drainage MSBU.

2. The need for the levy of such assessments, subject to revision by the Board after review and consideration of the consultant's study referenced above, is to fund capital, operational and management expenses related to stormwater control and treatment within unincorporated Seminole County.

3. The Board further hereby re-authorizes its intent to use the uniform method of collection of non-ad valorem assessments for all other categories of MSBU's described in Resolution No. 2006-R-19, both as to previously approved assessments and as to yet-to-be approved assessments within those categories. These categories of assessment, in addition to stormwater, include: aquatic weed control and lake/retention pond restoration, solid waste collection and/or disposal, construction improvements of roadways, drainage, sidewalks, water and/or sewer transmission lines and related conveyance requirements, neighborhood walls, street lighting, and any other category authorized and eligible for non-ad valorem assessment funding under Florida Statutes.

4. Upon adoption, the Clerk of the Court/Commission Records is hereby directed to send a copy of this Resolution by United States mail to the Seminole County Property Appraiser, the Seminole County Tax Collector, and the Florida Department of Revenue, by March 10, 2009.

BE IT FURTHER RESOLVED that this resolution shall be effective immediately upon its adoption.

ADOPTED this _____ day of _____, 2009.

ATTEST:

BOARD OF COUNTY COMMISSIONERS
SEMINOLE COUNTY, FLORIDA

MARYANNE MORSE
Clerk to the Board of
County Commissioners of
Seminole County, Florida.

By: _____
BOB DALLARI, Chairman

Date: _____

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