

RESOLUTION NO. 22- 59

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF PINELLAS COUNTY, FLORIDA, ADOPTING A NON-AD VALOREM ROLL UNDER THE STATE UNIFORM NON-AD VALOREM COLLECTION METHOD FOR A SPECIAL ASSESSMENT FOR THE COMPLETED DREDGING OF THE HIDDEN COVE II OAK STREET RETENTION AREA; REAFFIRMING THE BOARD'S PREVIOUS FINDING OF PUBLIC PURPOSE AND SPECIAL BENEFIT; DIRECTING THAT THE TOTAL ASSESSMENT AMOUNT BE SPLIT EQUALLY BETWEEN THE TWO ASSESSED PROPERTIES OVER TEN YEARS; DECLARING THAT THE ASSESSMENT IS SUBJECT TO COLLECTION ON THE TAX BILL IN ACCORDANCE WITH THE UNIFORM NON-AD VALOREM COLLECTION METHOD; AUTHORIZING THE BOARD CHAIR TO CERTIFY THE ASSESSMENT ROLL TO THE TAX COLLECTOR FOR TAX YEAR 2022; DIRECTING STAFF TO PREPARE ASSESSMENT ROLLS FOR CERTIFICATION IN THE SUBSEQUENT NINE TAX YEARS; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Chapter 110 of the Pinellas County Code (the "Code") authorizes special assessments for dredging projects to be levied and collected via the Uniform Non-Ad Valorem Collection Method (the "Uniform Method") prescribed in F.S. §§ 197.3632, 197.3635, so long as the Board of County Commissioners (the "Board") finds that a public purpose, apart from the special benefit received by the assessed properties, exists;

WHEREAS, the Hidden Cove II Oak Street (Stormwater) Retention Area (the "Oak Street Pond") is a private wet stormwater detention facility connected to the County's municipal separate storm sewer system (the "MS4");

WHEREAS, the northern half of the Oak Street Pond is part of Parcel I.D. Number 29-29-16-38602-000-0090, which also includes the single-family home located at 1836 Oak Street, Clearwater, FL 33760;

WHEREAS, the southern half of the Oak Street Pond is part of Parcel I.D. Number 29-29-16-38602-000-0100, which also includes the single-family home located at 1860 Oak Street, Clearwater, FL 33760;

WHEREAS, collectively, Parcel I.D. Numbers' 29-29-16-38602-000-0090 and 29-29-16-38602-000-0100 are referred to herein as the "Assessed Properties";

WHEREAS, over the past decade, significant sediment migrated into the Oak Street Pond, thereby decreasing its storage capacity;

WHEREAS, as the Oak Street Pond lost storage capacity, the quality of the water therein—which ultimately entered the MS4—decreased;

WHEREAS, as the Oak Street Pond lost storage capacity, it also presented flooding and aesthetic concerns for the Assessed Properties, threatening the property value of the Assessed Properties;

WHEREAS, in order to address the aforementioned concerns, the Board, consistent with F.S. § 197.3632(3)(a), adopted Resolution No. 21-114 at a public hearing on October 12, 2021;

WHEREAS, Resolution No. 21-114 declared the Board's intent to use the Uniform Method to impose a special assessment on the Assessed Properties (the "Assessment")—payable over ten years—to recover 100 % of the cost to dredge the Oak Street Pond (the "Project");

WHEREAS, subsequent to adoption of Resolution No. 21-114, the Board, consistent with F.S. § 197.3632(2), entered into written agreements with the Property Appraiser and Tax Collector to provide for reimbursement of necessary administrative costs incurred in Assessment implementation;

WHEREAS, Resolution No. 21-114, the Board's written agreements with the Property Appraiser, and the Board's written agreement with the Tax Collector, are attached hereto as Appendices A, B, and C respectively;

WHEREAS, on March 28, 2022, the Project was successfully completed at a total actual cost of \$29,654.71;

WHEREAS, the Board finds that the Assessed Properties more-or-less equally benefit from the Project; therefore, apportioning Project costs equally between them (over ten years) is reasonable;

WHEREAS, though not legally required, the owners of the Assessed Properties have signed letters indicating their consent to the Assessment;

WHEREAS, F.S. § 197.3632(4)(a)1. requires that the Board adopt a (non-ad valorem) roll for the Assessment at public hearing when the Assessment is levied for the first time;

WHEREAS, the Board accordingly wishes to adopt an Assessment Roll for Tax Year 2022 at this public hearing, notice for which has been duly published and mailed as per F.S. § 197.3632(4)(b); and

WHEREAS, the Board further wishes to direct County Staff to prepare Assessment rolls for the subsequent nine tax years, which shall annually be certified by the Board Chair to the Tax Collector as per F.S. § 197.3632(5)(a).

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF PINELLAS COUNTY, FLORIDA, AT A DULY ASSEMBLED MEETING HELD ON THIS 19TH DAY OF JULY, 2022, AS FOLLOWS:

Section 1. The recitals hereto are incorporated herein.

Section 2. As detailed in the recitals hereto and Resolution No. 21-114, the Board finds

that there is a public purpose for the Project, and that the Assessed Properties are specially benefitted thereby. As further outlined therein, the special benefits received by the Assessed Properties justify assessing 100% of the total actual Project cost to the Assessed Properties. Accordingly, the total actual Project cost, or \$29,654.71, is the total amount of the Assessment.

Section 3. As stated in the recitals hereto, the Board finds that the Assessed Properties receive a roughly equal special benefit from the Project. Accordingly, the Board directs that the total amount of the Assessment be assessed to each Assessed Property equally over a period of ten years, starting in Tax Year 2022. It follows that the total Assessment amount due from each Assessed Property is \$14,827.36, and that each Assessed Property must be billed \$1,482.74 per year for ten years (starting on the 2022 Tax Bill).

Section 4. In accordance with F.S. § 197.3632(8)(a), the Assessment is subject to all collection provisions of F.S. Chapter 197, including provisions relating to discount for early payment, prepayment by installment method, deferred payment, penalty for delinquent payment, and issuance and sale of tax certificates and tax deeds for nonpayment. Moreover, notwithstanding Section 3 of this Resolution, per F.S. § 197.3632(8)(b), either Assessed Property may prepay its total Assessment amount within thirty (30) days of the public hearing date that this Resolution is adopted, provided that the errors and insolvency procedures available for use in the collection of ad valorem taxes pursuant to F.S. 197.492 are followed.

Section 5. In accordance with the authority granted under F.S. § 197.3632 and Section 110-32 of the Code, the Board hereby approves the Tax Year 2022 Assessment Roll attached hereto as Appendix D. In accordance with F.S. 197.3632(5)(a), the Board directs the Board Chair to certify said roll to the Tax Collector by September 15, 2022. Further in accordance therewith, for the subsequent nine tax years, the Board directs County Staff to annually prepare an Assessment roll in a compatible electronic medium; the Board Chair shall certify each such roll to the Tax Collector by September 15 of that tax year. Pursuant to F.A.C. Ch. 12D-18.006(a), all Assessment rolls shall be certified using State Department of Revenue Form DR-408A. A partially completed Form DR-408A to be submitted with the Tax Year 2022 Assessment Roll is attached hereto as Appendix E.

Section 10. This Resolution is effective immediately upon its adoption.

Commissioner Long offered the Resolution and moved its adoption, which was seconded by Commissioner Eggers, and upon roll call the vote was:

Ayes: Justice, Long, Eggers, Flowers, Gerard, and Seel.

Nays: None.

Absent and not voting: Peters.

APPROVED AS TO FORM
By: Brendan Mackesey
Office of the County Attorney