

TIERRA VERDE COMMUNITY ASSOCIATION, INC. 1275 Pinellas Bayway • Tierra Verde, Florida 33715

1275 Pinellas Bayway • Tierra Verde, Florida 53/13
(727) 867-9362 • Fax (727) 867-2169 • Email tassn@tampabay.rr. RECEVED

November 20, 2020

**Board of County Commissioners** Attn: Pat Gerard, Chair 315 Court Street Clearwater, FL 33756

NOV 2 5 2020 PAT GERARD COMMISSIONER

Pinellas County Administrator Attn: Barry A. Burton 315 Court Street Clearwater, FL 33756

Pinellas County Tax Collector Attn: Charles W. Thomas 315 Court Street, 3rd Floor Clearwater, FL 33756

Mayor Rick Kriseman St. Petersburg City Hall 175 Fifth Street N. St. Petersburg, FL 33701

RE: DREDGING OF THE GRAND CANAL - FUNDING/ASSESSMENTS

Dear Ladies and Gentlemen:

This letter is written on behalf of the Tierra Verde Community Association, Inc. ("TVCA") which is a not for profit corporation organized pursuant to F.S. Chapter 720 which relates to homeowner associations. TVCA is comprised of (2225) members which membership consists primarily of residential property owners but also commercial property owners. Frulio, President of TVCA and am writing at the direction of and with the approval of the TVCA Board of Directors. Consider this letter as TVCA's objection to Pinellas County levying an assessment as against the property owners, specifically the members of TVCA, who are being considered as a funding source for the ensuing dredging project of that waterway commonly referred to as the Grand Canal. To be clear, while TVCA is fully supportive of the dredging and recognizes the need for same (it is critical that it take place and acknowledge that the County has obtained studies to show this), the TVCA Board is not in favor of assessments levied against our members for this project. There should be emphasis on acquiring funds from other sources given the substantial tax revenue obtained from our members, amount of monies received by the City of St Petersburg, Pinellas County, and the State due to receipts from ad valorem, non-ad valorem, sales, and "bed" tax revenue all of which stem from commercial and residential activities and valuations related directly and indirectly to the Grand Canal waterway. In other words, a disproportionate amount of tax revenue is realized by various governmental bodies due to the payments by the membership of TVCA and transactions which take place here.

On October 6, 2020, the Board of County Commissioners ("BCC") adopted and approved a resolution for staff to estimate cost of dredging, create a formula for special assessment, apportionment methodology and petition owners with riparian rights/interest to gauge support. It is crucial for staff to consider alternate funding sources for the dredging project such as reserves available from the Pinellas County Beach Renourishment fund, the Penny for Pinellas fund, you should also look to funds which have accrued due to the "Bed" Tax.

It would be a mistake not to consider opportunities for imposing on the City of St Petersburg for participation in the funding of this project. As you are aware, the City of St Petersburg benefits from the tax base on the entire northern end of the Tierra Verde island consisting primarily of commercial properties and the resulting tax revenue. The waterfront commercial properties that align the Grand Canal pay a substantial amount of tax dollars, much of which is "in reserve" for capital projects such as this and these should be exhausted before layering yet another tax on these property owners.

As you are further aware, an assessment must take into account the total amount to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the local government will collect by the assessment. F.S. Chapter 197.

Further, per Section 2.04(u) of the Pinellas County Charter, the BOCC is tasked with assessing such portion of the cost of the improvements as the board may designate against the properties specially benefited thereby and must find a public purpose for the proposed improvements. The BOCC MAY assess against the benefited properties that portion of the cost which the board designates, paying as a county charge any remaining cost. In other words, the BOCC is not directed to assess the entire cost of the dredging project against TVCA property owners. Accordingly, the TVCA board implores the BOCC to consider the alternate funding sources and then to find that the remaining costs are a county charge as provided in the Pinellas County Charter.

The State of Florida is the titular owner of submerged lands which would include the Grand Canal. Please confirm that state funding resources are given a priority here and provide us with your analysis of same and summary of efforts to obtain state funding.

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We look forward to your reply and will carefully consider any suggestions you have for offsetting the burden of an assessment as against our property owners, many of whom are already saddled with layers of tax liability and most who receive no income, specific benefit or exclusive use of the Grand Canal any different than members of the general public.

Sincerely,

Jerry Frulio, President

Tierra Verde Community Association, Inc. 1275 Pinellas Bayway S, 2<sup>nd</sup> Floor Tierra Verde, FL 33715 (727) 867-9362 tassn@tampabay.rr.com