



## Legislation Text

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**File #:** RES. NO. 2019-R-13, **Version:** 1

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**TO:** Honorable Mayor & Members of the North Port Commission

**FROM:** Peter D. Lear, CPA, CGMA, City Manager

**TITLE:** Resolution 2019-R-13, Providing for Adoption of Non-Ad Valorem Assessment Methodology and Adoption of Assessment Rates

### **Recommended Action**

Approval of Resolution 2019-R-13 providing for adoption of non-ad valorem assessment methodology and adoption of assessment rates.

### **Background Information**

Ordinance 2014-01, Amending Chapter 66, Road and Drainage District Article III, Section 66-52, of the Code of the City of North Port, Florida, Enabling Legislation for the Road and Drainage District, requires the District to review the assessment methodology and rates at least once every four years. Staff recognized the need to revise the methodology and worked with Stantec Consulting Services, Inc. on the apportionment methodology, allocation, and rates.

On January 7, 2019, a Commission Workshop was held to discuss potential modifications to the Road and Drainage District's (District) Assessment Methodology. During that meeting, the Commission provided the following directives to staff:

- Continue using the existing Institute of Transportation Engineers Trip Generation Manual for Road Methodology.
- Keep the current Drainage methodology.
- Consolidate the Administrative charges.
- Absorb Mowing Services into the Road and Drainage Assessment.
  - ✓ Road Benefit: Clear line-of-sight for traffic safety, road signs, and hazards.
  - ✓ Drainage Benefit: Improved drainage network hydraulic functionality.

On April 1, 2019, a second Commission Workshop was held to review and discuss the impacts of the potential assessment structure modifications agreed upon by the Commission during their Workshop on January 7, 2019. After evaluating the impacts, Commission consensus was to continue with consolidating the administrative changes and absorbing the mowing services into road and drainage.

Fiscal Year 2018/2019 and Fiscal Year 2019/2020 Assessment Rate Comparisons:

Rate Comparison	FY 2018/2019	FY 2019/2020
Administrative		\$ 3.77
Road Admin	\$ 4.40	
Base Road	\$ 11.94	\$ 17.70
Enhanced Road	\$ 30.53	\$ 40.74
Drainage Admin	\$ 5.27	
Primary Drainage	\$ 34.50	\$ 32.18
Secondary Drainage	\$ 20.04	\$ 27.09
Tertiary Drainage	\$ 21.29	\$ 50.08
Mowing Admin	\$ 3.99	
Right-of-Way Mowing	\$ 51.64	

Pursuant to Section 66-55 of the Code of the City of North Port, Florida, the governing body shall have the duty, right, power and authority to levy by resolution and collect special assessments for benefits against all non-exempt, benefitted real property within its territorial bounds in order to provide funds for the purpose of the North Port Road and Drainage District.

Also, pursuant to Section 66-56 of the Code of the City of North Port, Florida, and in accordance with Florida Statutes Section 197.3632, the governing body shall, by resolution, state its intention to use the uniform method for the levy, collection, and enforcement of non-ad valorem assessments. The annual assessments shall be placed on the annual ad valorem property tax bill of the assessed property and shall be collected by the Tax Collector of Sarasota County.

Property owners were mailed a Road and Drainage Assessment Hearing Notice and Notice of the Hearing was published in the local newspaper.

This Resolution is for the adoption of the North Port Road and Drainage District Fiscal Year 2019-2020 Non-Ad Valorem Assessment Methodology Final Report and adoption of Road and Drainage District non-ad valorem assessment rates.

The City Attorney has reviewed and approved Resolution No. 2019-R-13 as to legal form.

### **Strategic Plan**

Infrastructure

### **Financial Impact**

Revenue of \$12,576,278 from non-ad valorem assessments in fiscal year 2019/2020.

### **Procurement**

Not applicable.

Attachments:

1. Resolution No. 2019-R-13
2. PowerPoint Presentation

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