

## **M E M O R A N D U M**

**To:** Town Commission  
**From:** Howard Tipton, Town Manager  
**Report date:** October 13, 2023  
**Meeting date:** December 11, 2023  
**Subject:** Resolution 2023-29, Electing to Use the Uniform Method of Collecting Non-Ad Valorem Special Assessments for Canal Navigation Maintenance Services and Improvements

### **Recommended Action**

Following public hearing, pass Resolution 2023-29.

### **Background**

At the November 6, 2023, Regular Meeting, staff and consultants from Taylor Engineering and Anser Advisory Group (formerly known as GSG) presented an update to the Canal Navigation Maintenance Assessment Program. Staff presented a method for funding canal maintenance for all 81 canals. The Commission requested that staff and consultants come back to the December Workshop with more information regarding the assessment methodology.

Resolution 2023-29 expresses the Town's intention to use the tax bill collection method for ongoing canal navigation maintenance service and improvement assessments, commencing with the tax bill mailed in November 2024. The Resolution does not impose any assessments or obligate the Town to impose any such assessments. Resolution 2023-29 simply complies with applicable Florida law in providing the mechanism for the Town to collect any future imposed assessments by use of the tax bill should the Town Commission elect to establish an assessment program.

Once adopted, Resolution 2023-29 will be supplied 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 for the purpose of complying with the statutory requirements that the Town may levy non-ad valorem assessments and use the uniform method of collection. The actual establishment of an assessment program, adoption of an assessment methodology and the creation of one or more dependent districts, and the levying and imposition of assessment(s) will be considered by the Town at separately advertised public meetings and hearings.

Please feel free to contact me if you have any questions.

### **Staff Recommendation**

Following public hearing, pass Resolution 2023-29.

### **Attachments:**

Resolution 2023-29 (Available in Town Clerk's Office)

**End of Agenda Item**