



# CITY COUNCIL AGENDA ITEM

REQUESTED COUNCIL MEETING DATE: 11/04/08

---

**SUBJECT:** DISCUSSION OF SPECIAL ASSESSMENT RESOLUTIONS

**DEPARTMENT:** CITY MANAGER

---

**RECOMMENDED MOTION:**

To provide direction on which special assessment areas the City Council wishes to preserve its right to utilize the uniform method for collecting non-ad valorem special assessments.

---

**SUMMARY:**

There are a variety of capital improvements and programs under consideration by the City that may be funded by utilizing the uniform method for collecting non-ad valorem special assessments. Section 197.3632, Florida Statutes requires that the City hold a public hearing and adopt a resolution of intent in the calendar year prior to any such collection. For the City to preserve its right to utilize this method for the next tax year, a resolution of intent for each project must be adopted by the City Council no later than December 31, 2008. The resolutions, which do not obligate the City to use the method or impose a special assessment, must then be forwarded to the property appraiser, tax collector and Florida Department of Revenue by January 10, 2009.

The statute also requires that that notice of the public hearing to adopt the resolutions of intent be advertised in the newspaper for four consecutive weeks immediately before the date of the hearing. In order to meet this timeframe, advertising will need to begin the week of November 10. Prior to advertising, staff is asking direction from City Council on which projects are desired for advancement. Although the City Council adopted resolutions last year for most of the projects under consideration, the special assessment districts were not created in all but one case and the approval is not valid for future years. The projects for consideration include:

1. Williamson Business Park: This was the only project where a district was actually created. The City Council has approved a deferral of collections since the project is still wholly owned by the City. Adoption of a resolution of intent would still be needed to preserve the right to collect next tax year.
2. B-23 Canal: There has been a great deal of discussion regarding this project and its scope, but would likely include some degree of dredging or a combination of dredging and seawall restoration. The City continues to actively seek additional funding from grants and appropriations.
3. Riverwalk: Utilization of non-ad valorem special assessments for capital improvements in the Riverwalk Project Area may be necessary as a secondary pledge to Tax Increment Financing (TIF) revenues.

4. Town Center Transportation Concurrency Exception Area (TCEA): As part of the amendments creating the Port Orange Town Center TCEA, the City foreshadowed the use of special assessment revenues to fund various mobility strategies and enhancements should Tax Increment Financing (TIF) revenues, developer obligations and other financial sources provide insufficient revenue.
5. Yorktowne Boulevard: The City Council previously adopted a resolution of intent for this project as a funding mechanism for the developers constructing the additional roadway. The developers would be responsible for the payment of the assessments.
6. Fire Services: This would fund fire protection services within the incorporated area of the City.
7. Streetlights: This would fund streetlights within the incorporated area of the City.



The projects that the City Council wishes to proceed with will be schedule for public hearing on December 9, 2008.

---

**ATTACHMENTS:**     Ordinance             Resolution             Budget Resolution

Other                     Support Documents/Contracts Available for Review in Manager's Office

---

<b>DEPARTMENT HEAD</b>	Shannon M. Lewis 	Date 10/29/08
<b>FINANCE DEPARTMENT</b>	Approved as to Budget Requirements	Date
<b>CITY ATTORNEY</b>	Approved as to Form and Legality	Date
<b>CITY MANAGER</b> 	Approved Agenda Item For:	11/4/08

---

**COUNCIL ACTION:**     Approved as Recommended             Disapproved             Tabled Indefinitely

Continued to Date Certain             Approved with Modification: