

Board of County Commissioners Agenda Request

Date of Meeting: December 16, 2008
Date Submitted: December 5, 2008
To: Honorable Chairman and Members of the Board
From: Arthur Lawson, Assistant County Manager
Subject: Extension of the deadline for the Board to hold public hearings to consider adopting resolutions for non-ad valorem assessments pursuant to Section 197.3632(3)(a), Florida Statutes

Statement of the Issue:

Whether the Board of County Commissioners should agree to extend the deadline for the Board to hold public hearings to consider adopting resolutions for non-ad valorem assessments for the Quail Roost and Ames Barineau Road paving projects, and possibly other projects, pursuant to Section 197.3632(3)(a), Florida Statutes.

Background:

Because of logistical issues, the Board of County Commissioners has indicated that it wants to implement the Uniform Method of collecting special assessments for projects such as the Quail Roost and Ames Barineau Road paving projects. In November 2008, the County Manager directed that letters be sent to the Gadsden County Property Appraiser and the Gadsden County Tax Collector seeking agreement that the County could hold its public hearings between January 1, 2009 and March 1, 2009, in lieu of advertising for a special meeting of the Board of County Commissioners in late December.

The attached letters were issued over the Chairman's signature to the Gadsden County Property Appraiser and the Gadsden County Tax Collector and favorable responses (attached) were received.

Analysis:

Section 197.3632, Florida Statutes, provides an option for collection of special assessments through annual ad valorem tax bills via the "Uniform Method" and prescribes a hearing process to accomplish this process. The County Staff is proposing to collect the assessments for the Quail Roost and Ames Barineau Road paving projects via the Uniform Method under Section 197.3632, Florida Statutes.

AGENDA ITEM:

Extension of the deadline for the Board to hold public hearings to consider adopting resolutions for non-ad valorem assessments pursuant to Section 197.3632(3)(a), Florida Statutes

The Uniform Method is made available Section 197.3632(3)(a), Florida Statutes, which requires a local government electing to use the Uniform Method for the first time to adopt a resolution at a public hearing prior to January 1 or, if the property appraiser, tax collector, and local government agree, March 1. Section 197.3632(3)(a), Florida Statutes, also requires that a notice of intent to use the uniform method must be published weekly in a newspaper of general circulation within the county for 4 consecutive weeks preceding the hearing.

At this point, the 30-day notice requirements for the initial hearing make a hearing in 2008 no longer feasible. However, with the agreement of the Gadsden County Property Appraiser and the Gadsden County Tax Collector, the County may hold the hearings in January or February 2009. The attached letters were issued over the Chairman's signature to the Gadsden County Property Appraiser and the Gadsden County Tax Collector and favorable responses (attached) were received.

Upon the agreement of the Board of County Commissioners with the Gadsden County Property Appraiser and the Gadsden County Tax Collector, the deadline for the public hearing for the upcoming assessment will be extended to the end of February 2009.

County Code Sections 62-41 through 62-49 provide for a method of collection of assessments that is no longer available under Florida Law. The Staff will return to the Commission in the interim with an ordinance amendment to replace that collection method with the Uniform Method.

Options:

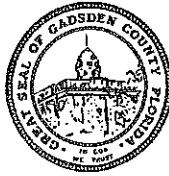
1. Approve Resolution No. 2008-077, agreeing that the County may hold the public hearings required by Section 197.3632(3)(a), Florida Statutes, between January 1 and March 1, 2009.
2. Disapprove Resolution No. 2008-077
3. Other direction.

Recommendation:

Option 1:

Attachments:

- Attachment No. 1: Letters to Gadsden County Property Appraiser and the Gadsden County Tax Collector
- Attachment No. 2: Letters from Gadsden County Property Appraiser and the Gadsden County Tax Collector
- Attachment No. 3: Resolution No. 2008-077



GADSDEN COUNTY
Board of County Commissioners

COMMISSIONERS:
EUGENE LAMB, JR.
District 1
DOUGLAS M. CROLEY
District 2
GENE MORGAN
District 3
BRENDA A. HOLT
District 4
SHERRIE D. TAYLOR
District 5

EDWARD J. BUTLER
GADSDEN COUNTY GOVERNMENTAL COMPLEX

MARLON BROWN
County Manager
THORNTON J. WILLIAMS
County Attorney

2006 USDA Rural Development Community of the Year

December 1, 2008

Clay VanLandingham, CFA
Gadsden County Property Appraiser
16 South Calhoun Street
Quincy, Florida 32351

Re: Meeting of Gadsden County Board of County Commissioners pursuant to Section 197.3632(3)(a), Florida Statutes, to consider non-ad valorem assessments under the statute for the year 2009.

Dear Mr. VanLandingham:

The Gadsden County Board of County Commissioners intends to meet to consider adopting resolutions for non-ad valorem assessments for the Quail Roost and Ames Barineau Road paving projects, and possibly other projects, pursuant to Section 197.3632(3)(a), Florida Statutes. Given the Holidays and the busy schedules of all involved, this is to request that you agree that the meeting of the Gadsden County Board of County Commissioners be held after January 1, 2009, and before March 1, 2009.

Please provide your written response at your earliest convenience. For your convenience, enclosed is a suggested form of the language for your response.

Sincerely,

Eugene Lamb, Jr.
Chairman

EL:mb



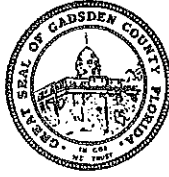
Eugene Lamb, Jr., Chairman
Gadsden County Board
of County Commissioners
9 East Jefferson Street
Quincy, Florida 32353

Re: Meeting of Gadsden County Board of County Commissioners pursuant to Section 197.3632(3)(a), Florida Statutes, to consider non-ad valorem assessments under the statute for the year 2009.

Dear Chairman Lamb:

This is in response to your letter of December 1, 2008.

This is to advise that the Gadsden County Tax Collector agrees that the Gadsden County Board of County Commissioners may meet to consider adopting resolutions for non-ad valorem assessments for the Quail Roost and Ames Barineau Road paving projects, and possibly other projects, pursuant to Section 197.3632(3)(a), Florida Statutes, after January 1, 2009, and before March 1, 2009.



GADSDEN COUNTY
Board of County Commissioners
EDWARD J. BUTLER
GADSDEN COUNTY GOVERNMENTAL COMPLEX

COMMISSIONERS:
EUGENE LAMB, JR.
District 1
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BRENDA A. HOLT
District 4
SHERRIE D. TAYLOR
District 5

MARLON BROWN
County Manager
THORNTON J. WILLIAMS
County Attorney

2006 USDA Rural Development Community of the Year

December 1, 2008

W. Dale Summerford
Gadsden County Tax Collector
16 South. Calhoun Street
P.O. Box 817
Quincy, FL 32353-

Re: Meeting of Gadsden County Board of County Commissioners pursuant to Section 197.3632(3)(a), Florida Statutes, to consider non-ad valorem assessments under the statute for the year 2009.

Dear Mr. Summerford:

The Gadsden County Board of County Commissioners intends to meet to consider adopting resolutions for non-ad valorem assessments for the Quail Roost and Ames Barineau Road paving projects, and possibly other projects, pursuant to Section 197.3632(3)(a), Florida Statutes. Given the Holidays and the busy schedules of all involved, this is to request that you agree that the meeting of the Gadsden County Board of County Commissioners be held after January 1, 2009, and before March 1, 2009.

Please provide your written response at your earliest convenience. For your convenience, enclosed is a suggested form of the language for your response.

Sincerely,

Eugene Lamb, Jr.
Chairman

EL:mb



Eugene Lamb, Jr., Chairman
Gadsden County Board
of County Commissioners
9 East Jefferson Street
Quincy, Florida 32353

Re: Meeting of Gadsden County Board of County Commissioners pursuant to Section 197.3632(3)(a), Florida Statutes, to consider non-ad valorem assessments under the statute for the year 2009.

Dear Chairman Lamb:

This is in response to your letter of December 1, 2008.

This is to advise that the Gadsden County Tax Collector agrees that the Gadsden County Board of County Commissioners may meet to consider adopting resolutions for non-ad valorem assessments for the Quail Roost and Ames Barineau Road paving projects, and possibly other projects, pursuant to Section 197.3632(3)(a), Florida Statutes, after January 1, 2009, and before March 1, 2009.



GADSDEN COUNTY PROPERTY APPRAISER

Clay VanLandingham, CFA.

Property Appraiser

16 S. Calhoun St.
Quincy, Fl. 32351
Telephone: 850.627.7168

www.qpublic.net/gadsden

Post Office Box 585
Quincy, Fl. 32353
Fax: 850.627.0396

December 3, 2008

Eugene Lamb, Jr.
Chairman, Gadsden County BOCC
Post Office Box 1799
Quincy, Florida 32353-1799

Re: Meeting of the Gadsden County Board of County Commissioners pursuant to Section 197.3632(3)a, Florida Statutes, to consider non-ad valorem assessments under F.S. 197.3632 for the year 2009 regarding the Quail Roost and Ames Barineau Road paving projects.

Dear Chairman Lamb:

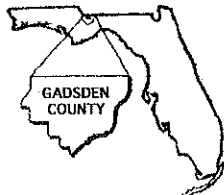
This is to advise you that the Gadsden County Property Appraiser agrees to the Gadsden County Board of County Commissioners meeting between the dates of January 1, 2009 and March 1, 2009 to consider adopting resolutions for the "non-ad valorem" assessments referenced above.

Sincerely,

A handwritten signature in black ink, appearing to read "Clay VanLandingham".

Clay VanLandingham, CFA
Gadsden County Property Appraiser

Appraiser's Responsibility - By state law, it is the responsibility of the Appraiser to locate, identify, and appraise, based upon current market value, all property subject to ad valorem taxes, maintain tax roll equity and process allowable exemptions. The appraiser has no jurisdiction or responsibility for area budgets, tax rates, special assessments or amounts of taxes paid. These matters are handled by the various taxing authorities performing services, such as the County Commission, City Councils, School Board and other taxing districts.



W. DALE SUMMERFORD, CFC

TAX COLLECTOR, GADSDEN COUNTY

WWW.GADSDENTAXCOLLECTOR.COM

Mr. Eugene Lamb Jr., Chairman
Gadsden County Board of County Commissioners
9 East Jefferson St
Quincy FL 32351

Re: Meeting of the Gadsden BOCC pursuant to Section 197.3632 (3)(a),
Florida Statutes to consider non- ad valorem assessments for road paving
projects for the year 2009.

Dear Chairman Lamb,

I am in receipt of your letter dated December 1, 2009 concerning the above referenced
subject.

Please be advised that the Gadsden County Tax Collector agrees that the Gadsden County
Board of County Commissioners may meet to consider adopting resolutions for non- ad
valorem assessments for the Quail Roost and Ames Barineau Road paving projects, and
possible other projects, pursuant to Section 197.3632 (3)(a), Florida Statutes, after
January 1, 2009 and before March 1, 2009.

Should you have any questions, please feel free to contact me.

Sincerely,


W. Dale Summerford
Tax Collector

RESOLUTION NO. 2008—077

A RESOLUTION OF THE GADSDEN COUNTY BOARD OF COUNTY COMMISSIONERS AGREEING TO HOLD PUBLIC HEARINGS TO CONSIDER ADOPTING RESOLUTIONS FOR NON-AD VALOREM ASSESSMENTS PURSUANT TO SECTION 197.3632(3)(A), FLORIDA STATUTES, AFTER JANUARY 1, 2009, AND BEFORE MARCH 1, 2009

WHEREAS, the Gadsden County Board of County Commissioners has determined that the Uniform Method of collection of special assessments provided for under Section 197.3632(3)(a), Florida Statutes, should be used to collect the costs of the Quail Roost and Ames Barineau paving projects; and

WHEREAS, Section 197.3632(3)(a), Florida Statutes, requires the Board of County Commissioners, when electing to use the Uniform Method for the first time, to adopt a resolution at a public hearing prior to January 1 or, if the Property Appraiser, Tax Collector and Board of County Commissioners agree, March 1; and

WHEREAS, Section 197.3632(3)(a), Florida Statutes, also requires that a notice of intent to use the uniform method must be published weekly in a newspaper of general circulation within the county for 4 consecutive weeks preceding the hearing; and

WHEREAS, the Gadsden County Board of County Commissioners intends to hold public hearings to consider adopting resolutions for non-ad valorem assessments for the Quail Roost and Ames Barineau Road paving projects, and possibly other projects, pursuant to Section 197.3632(3)(a), Florida Statutes; and

WHEREAS, given the Holidays and the busy schedules of all involved, it has been proposed that such public hearings of the Board of County Commissioners be held after January 1, 2009, and before March 1, 2009; and

WHEREAS, the Gadsden County Property Appraiser and the Gadsden County Tax Collector have indicated their agreement that the hearings of the Board of County Commissioners pursuant to Section 197.3632(3)(a), Florida Statutes, be held after January 1, 2009, and before March 1, 2009.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF GADSDEN COUNTY, FLORIDA:

Section 1: FINDINGS/INTENT.

The above recitals set forth in the whereas clauses of this Resolution are hereby determined to be true and are adopted by the Board of County Commissioners of Gadsden

County as legislative findings and intent of the Board of County Commissioners.

Section 2: TITLE.

This Resolution shall be entitled: A Resolution of the Gadsden County Board of County Commissioners Agreeing to Hold Public Hearings to Consider Adopting Resolutions for Non-Ad Valorem Assessments Pursuant to Section 197.3632(3)(a), Florida Statutes, After January 1, 2009, and Before March 1, 2009.

Section 3: COMMISSION ACTION.

The Gadsden County Board of County Commissioners hereby agrees with the Gadsden County Property Appraiser and the Gadsden County Tax Collector that the Gadsden County Board of County Commissioners may hold public hearings to consider adopting resolutions for non-ad valorem assessments for the Quail Roost and Ames Barineau Road paving projects, and possibly other projects, pursuant to Section 197.3632(3)(a), Florida Statutes, after January 1, 2009, and before March 1, 2009.

Section 4: CONFLICTS.

All Resolutions or parts of Resolutions and any other prior actions by the Board of County Commissioners in conflict with this Resolution are hereby repealed.

Section 5: SEVERABILITY.

If any section, sentence, phrase, word, or portion of this Resolution is determined to be invalid, unlawful or unconstitutional, said determination shall not be held to invalidate or impair the validity, force or effect of any other section, sentence, phrase, word or portion of this Resolution not otherwise determined to be invalid, unlawful or unconstitutional.

Section 6: EFFECTIVE DATE.

This Resolution shall take effect immediately upon its adoption.

IN WITNESS WHEREOF, this Resolution has been duly adopted on this ___ day of December, 2008 by the Board of County Commissioners of Gadsden County.

**BOARD OF COUNTY
COMMISSIONERS OF GADSDEN
COUNTY, FLORIDA**

By: _____
EUGENE LAMB, Chairman

Date: _____

Attest:

Nicholas Thomas
Clerk of the Circuit Court

The undersigned hereby agree that the Gadsden County Board of County Commissioners may hold public hearings to consider adopting resolutions for non-ad valorem assessments for the Quail Roost and Ames Barineau Road paving projects, and possibly other projects, pursuant to Section 197.3632(3)(a), Florida Statutes, after January 1, 2009, and Before March 1, 2009.

Date: _____

Date: _____

Clay Vanlandingham, CFA
Gadsden County Property Appraiser

W. Dale Summerford
Gadsden County Tax Collector