

University Park Recreation District

Memo From District Management University Park Recreation District – Equalization Hearing



MEMORANDUM

TO: Supervisors of University Park Recreation District, Mark Barneby, District Counsel, and Carol Harris, Assistant District Manager

FROM: Hank Fishkind, Ph.D., District Manager

SUBJECT: University Park Recreation District – Equalization Hearing

DATE: December 7, 2018

VIA: Email only

1.0 Background

At our upcoming meeting on December 14, 2018 the Board will convene a public hearing to consider finalizing the special assessments and to make any adjustment to those assessments based on public testimony and this staff report. Pursuant to Chapter 170, the Supervisors will sit as the Board of Equalization and may adjust any individual assessment as it sees fit.

2.0 7320 Barclay Court – Property Appraiser Error

It has come to my attention that the Manatee County Property Appraiser (“PA”) made an error in determining the market value of the property in 2017. The PA did not realize that the home was purchased fully furnished. Upon notification the PA reduced the market value of the home from \$2,601,179 to \$2,207,431. The confirming email from the PA and the property and the supporting Property Information Card are provided in Appendix #1.

In light of this error I recommend that the Board reduce the 2017 market value for 7320 Barclay Court to \$2,207,431. If the Board so approves, the special assessment revenue would be reduced by -\$476 per year. This amount would be divided among the remaining 1,201 properties raising their assessments by an average of \$0.40 per year. This is not a material change, but it would reflect the PA’s correction to the market value of the property.

3.0 Other Questions Concerning the Special Assessments

Residents have raised other questions about the assessments that I have addressed below for the Board's consideration.

- A. What would happen if a home that now includes a vacant lot severs the lot and a new home is built on that lot?

It is my understanding that UPRD has 1,202 homes and is built out. However, if any additional homes were added to the UPRD total, those homes would be subject to the special assessment. The Board would impose the special assessment on the new homes following the same process as the original imposition under Chapter 170. The original assessments would be reduced as a result.

- B. What if new homes were built on vacant UPRD property?

Again, it is my understanding that this is not likely and probably not possible. Nevertheless, if the UPRD sold property and new homes were constructed, they would be subject to assessments as described previously. The funds UPRD receives could be used for any legal UPRD purpose including paying down debt.

- C. A home is renovated or knocked down and replaced with a more valuable home. Is the home re-assessed at its now higher value?

No. The assessments are fixed at their market values as of 2017 by the PA. Most years the market values of homes change due to market factors or from renovations, expansions or replacements. This was anticipated in the Master Methodology.

Appendix 1

From: Brian Teal <Brian.Teal@manateepao.com>
Sent: Wednesday, May 23, 2018 10:55 AM
To: Bernadette Caswell <BernadetteCaswell@michaelsaunders.com>;
spe23@me.com
Subject: 7320 Barclay Ct

Mr. Edwards,

Thank you for all the information that you provided me at our meeting on May 16th. Attached is the property information with the new value (minus the furniture package) for the single family home at 7320 Barclay Ct. in UPCC.

Should you have any further questions now or in the future do not hesitate to call me.

Brian J Teal, CFE
Senior Appraiser



Charles E. Hackney

Manatee County Property Appraiser

MANATEE COUNTY PROPERTY APPRAISER
PROPERTY INFORMATION CARD

WHO PRINTED, Local
Tax Year, 2018

Parcel ID: 1919919992
Owner(s): EDWARDS, JENNIFER
Address: 7120 BARCLAY CT

Use Code: 0100
Agricultural Use:
Sv/Tw/Sq: 25/155/15E
Map ID: 5CN26
Tax Dist: 9303
NBHD: 1745
Ag Status:
Revd/rans-1/

Subdivision: 1919986
Status Ind: 03
Zone: R2
Route: 185
Sale Y/I: UNRECORDED
Sale Date: 06/03/13
Sale Amt: 3,750,000
Books: 2475
Page: 4634
Qual Cd: QUAL FROM OWNER
Instr Type: WD

UNIVERSITY PARK PL 34201
Location: 7120 BARCLAY CT UNIVERSITY PARK

Short Legal Description:
LOT 5 ENCLOSURE/DCY 1919179.1890/2

Special Assessments (SA11)

Code	Name	Amount
FD03	SOUTHERN MANATEE FIRE RESC	765.76

Acres: 0.72
Create Date: 05/25/1999
Special Dist:
Map: see data worksheet under
long link: search assessment link
create tracking number: 0000

Assessed Values		Exemptions (E11)		TOTAL COUNTS: 1								
Land Market:	405,000	Excode Description	Yrbsq	Amount	Status							
Impry. Market:	1,802,431	10CAP 10A CAPPED S 2014	0	0	0							
Total Market:	2,207,431											
3A Mkt. Capped:	0	<u>Improvements</u> Total Cards: 1										
Final 3A Capped:	0	<u>Residential</u> Total Cards: 1										
Mkt. Non 3A Capped:	2,207,431	Card	Stories	Style	Effyr-Yrbit	Grade	CDG	SFLA	RCNLD			
Mkt. 10A Capped:	2,207,431	1	1		2011 2007	SL	EX	7879	1721551			
Final 10A Capped:	2,207,431	<u>Obv</u> Total Counts: 6										
Ag Use Value:	0	Line#	Card Type	Description	Effyr	Yrbit	Area	Int	RCNLD			
School Assessed:	2,207,431	1	1	HLR ELEVATOR-SHEL	2011	2007	1	17820				
Non-School Assessed:	2,207,431	2	1	GGG GARAGE DOOR	2011	2007	164	2180				
Exemptions:	0	3	1	ENE SINKS KITCHEN	2011	2007	1	12000				
		<u>Commercial</u> Total Cards: 0										
		Bldg#	Str	Effyr	Yrbit	CR	Units	Str	CR	Area	SP	BLDGVAL

DISCLAIMER: THIS INFORMATION IS BELIEVED CORRECT BUT SUBJECT TO CHANGE AND IS NOT GUARANTEED.

TOTAL LAND LINES: 1

Land Lines (CA14)

Line#	Type	Code	Front	Depth	RTB	SV	Sub	Acres	Rank	Value	Limiting Notes	Second	AC 11	12	13
1	U	304				11000	1	0.722	405000	405000	ST-B				

TOTAL AG LINES: 0

AG Lines (FM11)

Line#	CA14 Line#	Crop	Type	Year Applied	Acres	Rate	Ag Value
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University Park Recreation District

**Consideration of Resolution 2019-15
Adopting the Final Assessment Roll**

RESOLUTION 2019-15

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE UNIVERSITY PARK RECREATION DISTRICT PROVIDING FOR A PORTION OF THE ESTIMATED COST OF THE IMPROVEMENTS TO BE DEFRAYED BY THE SPECIAL ASSESSMENT; PROVIDING FOR A FINAL ASSESSMENT PLAT; ADOPTING A FINAL ASSESSMENT ROLL; PLACEMENT OF ASSESSMENTS IN AN IMPROVEMENT LIEN BOOK; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the University Park Recreation District ("District") is a local unit of special-purpose government located in Manatee County, and established pursuant to Manatee County Ordinance 18-29 ("Ordinance") for the purposes of constructing, installing, acquiring, operating and/or maintenance public infrastructure improvements; and

WHEREAS, the Board of Supervisors (the "Board") of the District hereby determines to undertake, to purchase, construct or reconstruct, enlarge or extend, equip, operate, and/or maintain the recreation facilities ("Improvements") within the University Park Recreation District; and

WHEREAS, it is in the best interest of the District to pay the cost of the Improvements by special assessments levied on benefitted lands within the University Park Recreation District (hereinafter, the "Assessments"); and

WHEREAS, The District is empowered by the Ordinance and Chapter 170, Florida Statutes, to finance, fund, plan, establish, acquire, construct or reconstruct, enlarge or extend, equip, operate and maintain the improvements and to impose, levy and collect the Assessments; and

WHEREAS, on November 9, 2018, the Board adopted Resolution 2018-10 declaring special assessments in accordance with Section 170.03, Florida Statutes, for the assessment lien(s) levied against the property in accordance with Resolution 2018-10; and

WHEREAS, on December 14, 2018, the Board met as an equalization board and heard testimony and complaints as to the special assessments from affected property owners; and

WHEREAS, the Board then adjusted and equalized the assessments as deemed appropriate, based on considerations of justice and right.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE UNIVERSITY PARK RECREATION DISTRICT:

1. The Whereas Clauses are hereby adopted as findings of fact.

2. Assessments as identified in Exhibit "A" shall be amended as provided in Exhibit "A" attached hereto and incorporated herein by reference. All other assessments not so amended shall remain as set forth in Resolution 2018-10, and incorporated herein by reference; provided, however, they may be adjusted to reflect the action by the Board in its role as equalization board to ensure the total assessments shall defray the \$23,310,000.00 in estimated costs ("Final Assessments"). The Final Assessments, as provided herein, shall constitute the "Final Assessment Roll" as referenced in Section 170.08, Florida Statutes. The Final Assessment Roll may be amended by resolution to reflect the construction of new homes on vacant property or lots on an annual basis and may include an appropriate adjustment to ensure the total assessments shall remain at \$23,310,000.00.

3. A copy of the Final Assessment Roll shall be recorded by the District Manager in a special book to be known as the Improvement Lien Book held at the District Records Office and shall be legal, valid and binding first liens upon property against which assessments are made until paid.

4. The Final Assessments shall be levied on all lots and lands adjoining and contiguous and bounding and abutting such improvements or specially benefitted thereby and further designated by the assessment plat hereinafter provided for.

5. There shall be on file, at the District Records Office, an assessment plat showing the areas to be assessed, with certain plans and specifications describing the Improvements and the Estimated Costs of the Improvements, all of which shall be open to inspection by the public.

6. Commencing with the year in which the Assessments are confirmed, the Assessments shall be paid in not more than thirty (30) annual installments. The Assessments may be payable at the same time and in the same manner as ad-valorem taxes and collected pursuant to the Act and Chapter 197, Florida Statutes; provided, however, that in the event the uniform non ad-valorem assessment method of collecting the Assessments is not available to the District in any year, or if determined by the District to be in its best interest, the Assessments may be collected as is otherwise permitted by law.

7. This Resolution shall become effective upon its passage.

PASSED AND ADOPTED this 14th day of December, 2018.

ATTEST:

**BOARD OF SUPERVISORS
UNIVERSITY PARK
RECREATION DISTRICT**


Secretary/Assistant Secretary


Robert L. Wood, Chairman

Exhibit A
Amended Assessments

	Street No.	Street Name	2017 Market Value by Property (\$000)	Market Value Based Assessment Component	Fixed Fee Per Lot	Total Annual Assessment for 30-Years	Total Assessment Over 30 Years
Original	7320	Barclay CT	\$2,601.00	\$3,142.00	\$600.00	\$3,742.00	\$112,266.00
Updated	7320	Barclay CT	\$2,207.00		\$600.00		
Original	7311	Wimbledon CT	\$383.00	\$463.00	\$600.00	\$1,063.00	\$31,889.00
Updated		7311 Wimbledon CT			\$600.00		
Original							
Updated							
Original							
Updated							
Original							
Updated							