



Legislation Text

File #: ID 21-1840, Version: 1

Agenda Item: 7(a)	Prepared By: Guillermo Polanco
Business: Consent Agenda Resolution	Department: Finance

Subject:

Resolution Approving the Uniform Method for Collection of Non-Ad Valorem Assessments

BACKGROUND:

City Council is requested to consider a resolution adopting the Uniform Collection Method for certain non-ad valorem assessments. This resolution is a requirement of the State of Florida for the first time collection of assessments on the annual property tax bill and is required to be passed prior to January 1 of the year in which collection of a given assessment commences. This action is only one part of a series of required actions to allow for collection of the non-ad valorem assessments on next year's (November 2022) property tax bills mailed by the Collier County Tax Collector. This resolution provides for flexibility on all special assessments that Council may want to consider using in FY23.

City Council has provided various options to property owners in the repayment of assessments. One of these options is the ability to pay assessments over a period of time as a non-ad valorem assessment on the property tax bills. The option to pay assessments on the property tax bill is covered under Florida Statutes as the Uniform Collection Method. In order to use the Uniform Collection Method for the first time, City Council must conduct a public hearing and adopt a resolution expressing its intent to use the method. Collection of the assessments imposed within the city is scheduled for next year. Accordingly, it is necessary to consider adoption of a resolution providing for Uniform Collection in those districts. This resolution is solely for purposes of determining whether the assessments will be collected on the 2022 tax bill, with the preparation and submission of the actual assessment roll accomplished by a separate action in September 2022.

FUNDING SOURCE / FISCAL IMPACT: N / A

RECOMMENDATION: Staff recommends the approval of the resolution as this method of collection is consistent with City Council's direction for repayment options for any special assessments.

POTENTIAL MOTION: "I move approval of Resolution 21-52."