



# **SPECIAL ASSESSMENT DISTRICT (SAD)**

*Where Nature and  
Culture Meet*

# Research Outline



- **Review Florida Statutes, Ordinances and Administrative Procedures**
- **Obtain information on the types of subdivisions and the varying rates of Non-Ad valorem assessment**
- **Purpose is not to assess condition of roads and priority of projects**

# Florida Statutes



- Florida Statutes 125.01 (1) (q) – Counties can establish, municipal service taxing or benefit units for any part or all of the unincorporated area of the county, within which may be provided including, but not limited to, streets; sidewalks; street lighting; drainage; and other essential facilities and municipal services from funds derived from service charges, special assessments. Subject to the consent by ordinance of the governing body of the affected municipality given either annually or for a term of years, the boundaries of a municipal service taxing or benefit unit may include all or part of the boundaries of a municipality.
- Florida Statutes 197.3632 (d) - “Non-ad valorem assessment roll” means the roll prepared by a local government and certified to the tax collector for collection.
- Florida Statutes 197.3632 (g) - “Capital project assessment” means a non-ad valorem assessment levied to fund a capital project, which assessment may be payable in annual payments with interest, over a period of years.
- Florida Statutes 197.432 (2) - “A lien created through the sale of a tax certificate may not be enforced in any manner except as prescribed in this chapter.

# **Alachua County Ordinances and Administrative Procedures**



- **Code of Ordinances, Part II, Subpart A,  
Title 3**
  - Chapter 37-Special Assessment  
District (SAD)
- **Administrative Procedures for Citizen  
initiated MSBU Program**
  - Resolution 16-50

# Chapter 37-SAD for Current Subdivisions



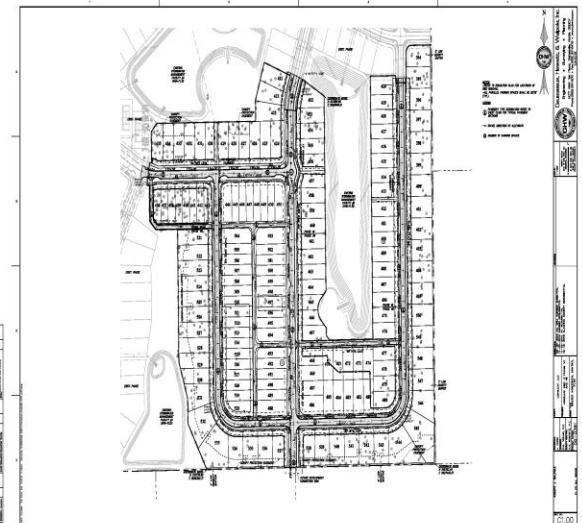
- Section 37.03- Board is authorized to establish special assessment districts
- Section 37.06- Real property owners can petition for a special assessment district with at least 50 percent signing of the property to be specially benefitted by the proposed improvement.
- Section 37.09 - Nothing in this section shall preclude the board from issuing a notice of intent to use uniform method to impose non-ad valorem assessment when no property owner interest poll has been taken or when a property owner interest poll results shows that less than the thresholds of responding property owners are in favor of the creation of a district.”



# Existing Subdivisions reviewed



- Town of Tioga 1996 to 2016 (West)
- Longleaf 2004 to 2013 (Southwest)
- Ellis Park 2004 to 2011 (Northwest)
- Jockey Club 1996-2001 (West)
- Hawks Ridge 2008 (Northwest)
- Hopewell Estates 2009 (Northwest)
- Lana's Place 2009 (Southeast)
- Durelle Heights 2007 (Southeast)
- Robinson Heights 1960 (Southeast)
- Coco-Plum Estates 1984 (Northeast)
- Lakeshore Homesites & Gathercole & Davis 1958 (East)



# Assumptions



- **Contingencies**
  - 5% for Road maintenance, Tree trimming, Street light replacement
- **Sidewalk repairs and maintenance-Used Actual costs from Cityworks database**
- **Cost per mile of milling and resurfacing includes design, construction, inspection and contingency**
- **20 years asphalt life span**
- **Annual distribution rates using 3% interest rate**
- **Assumed cost of construction inflation at the rate of 2.5% per year**

# Town of Tioga

- Total 5.32 centerline miles
- 10/12 foot wide lanes
  - Curb and gutter cross-section
- Number of Lots: 375
- Estimated Annual Assessment: \$483





# Longleaf

- Total 4.46 centerline miles
- 10/12 foot wide lanes
  - Curb and gutter cross-section
- Sidewalk maintenance cost-\$192,167
- Number of Lots-550
- Estimated Annual Assessment\$330





# Ellis Park

- Total 1.64 centerline miles
- 11 foot wide lanes
  - Curb and gutter cross-section
- Sidewalk maintenance costs- \$68441
- Number of Lots-176
- Estimated Annual Assessment \$390





# Jockey Club

- Total 1.26 centerline miles
- 12 foot wide lanes
  - Swale, Curb and gutter cross-section
- Number of Lots-68
- Estimated Annual Assessment \$708





# Hawks Ridge

- Total 0.91 centerline miles
- 10 foot wide lanes
  - with swale cross-section
- Number of Lots-24
- Estimated Annual Assessment \$1248





# Hopewell Estates

- Total 0.83 centerline miles
- 10 foot wide lanes
  - with swale cross-section
- Number of Lots-20
- Estimated Annual Assessment \$1505



# Lana's Place

- Total 0.19 centerline miles
- 11 foot wide lanes
  - with curb and gutter cross-section
- Sidewalk maintenance
- Number of Lots-16
- Estimated Annual Assessment \$401





# Durelle Heights

- Total length of Road-0.13 miles
- 10 foot wide lanes with swale cross-section
- Number of Lots-12
- Estimated Annual Assessment \$356





# Robinson Heights

- Total 0.92 centerline miles
- 10 foot wide lanes
  - with sheet flow cross-section
- Number of Lots-96
- Estimated Annual Assessment \$319





# Coco Plum Estates

- Total 0.43 centerline miles
- 10 foot wide lanes
  - with swale cross-section
- Number of Lots-22
- Estimated Annual Assessment \$588





# Lakeshore Homesites and Gathercole & Davis



- Total 2.80 centerline miles
- 10 foot wide lanes
  - with curb & gutter
  - sheet flow cross-section
- Number of Lots-156
- Estimated Annual Assessment \$528



# **Current Process of NEW Subdivision approvals and Acceptance of maintenance**



- **Final Subdivision approval**
- **Plat approval by BoCC (within 1 year of Final Subdivision approval)**
- **Issuance of Construction Permit**
- **Certificate of completion for infrastructure**
- **Acceptance of maintenance after 1 year of certificate of completion**

# **Future Process of NEW Subdivision approvals and Acceptance of maintenance**



- **Final Subdivision approval**
- **Plat approval by BoCC (within 1 year of approval)**
- **Notice of Resolution and hearing to impose non-ad valorem assessment roll (public hearing same meeting as plat approval by BoCC)**
- **Adoption of assessment with \$0 assessment**
- **Certificate of completion for infrastructure**
- **Acceptance of maintenance after 1 year of certificate of completion**
- **Adoption of assessment with more than \$0 assessment**



# **Next steps for NEW Subdivisions**



- **Prepare and Adopt Ordinance**
- **Create Resolution for each NEW Subdivision at Plat approval**
- **Amend Land Development Regulations to require SADs for NEW subdivisions**
- **SADs should include road maintenance and capital, stormwater/drainage capital, street lighting, sidewalk maintenance, tree trimming.**

# **Board Policy Direction for Existing and New Subdivisions**



- **Staff is requesting Board direction for selection criteria to be used for EXISTING subdivisions. Funding source for upfront cost to be determined with input from the Office of Management and Budget.**
- **Staff is requesting Board direction for all NEW approved subdivisions. Funds will be collected after plat approval and over the assessed period.**

# Backup Material



- **Florida Statutes 125.01 (1) (q), 197.3632 (d), 197.3632 (g), 197.432 (2)**

[http://www.leg.state.fl.us/statutes/index.cfm?App\\_mode=Display\\_Statute&URL=0100-0199/0125/Sections/0125.01.html](http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&URL=0100-0199/0125/Sections/0125.01.html)

[http://www.leg.state.fl.us/Statutes/index.cfm?App\\_mode=Display\\_Statute&URL=0100-0199/0197/Sections/0197.3632.html](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&URL=0100-0199/0197/Sections/0197.3632.html)

[http://www.leg.state.fl.us/Statutes/index.cfm?App\\_mode=Display\\_Statute&Search\\_String=&URL=0100-0199/0197/Sections/0197.432.html](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0197/Sections/0197.432.html)

- **Alachua County Chapter 37- Special Assessment District**

[https://library.municode.com/fl/alachua\\_county/codes/code\\_of\\_ordinances?nodeId=PTIIADC O TIT3REFI CH37SPASDI S37.01DE](https://library.municode.com/fl/alachua_county/codes/code_of_ordinances?nodeId=PTIIADC O TIT3REFI CH37SPASDI S37.01DE)

- **Alachua County-Administrative Procedure for Citizen Initiated MSBU-Resolution 16-50**