

M E M O R A N D U M

TO: Town Commission
FROM: Howard Tipton, Town Manager
REPORT DATE: August 28, 2025
MEETING DATE: September 8, 2025
SUBJECT: Resolution 2025-18, Providing for Certification of the Annual Assessment Roll for Gulf of Mexico Drive (GMD) Utility Undergrounding Project

Background

Special assessments for the GMD Project were imposed in accordance with Ordinance 2015-30, adopted December 7, 2015, and Resolutions 2015-30 and 2016-03 passed by the Town Commission on December 7, 2015, and January 4, 2016, respectively. Ordinance 2015-30 requires the adoption of a resolution each year during the budget process to approve and certify the annual assessment roll. There has been no change to the original assessment calculations from the prior year.

Sections 2.08 and 2.14 of the Town's assessment Ordinance describe the situations where a mailed notice is required 20 days before adoption of the annual assessment resolution. The following conditions require a mailed notice:

1. **Error resulting in under-assessed property.** A property was included in the assessment program and received a mailed notice in the original mailout, but the property usage was improperly classified, or the number of EBUs attributed to the property in the original mailed notice and roll was wrong.
2. **Error resulting in omitted property.** Sometimes a property is completely missed. The property benefits from the improvements and should have been included in the assessment program, but was not noticed and/or left off the assessment roll by mistake. Mailed notice to the property owners is required before the property can be added to the assessment program and roll.
3. **Exemption no longer applies.** This can happen where a property was previously determined to be exempt or immune from the assessment, such that the property owner did not receive a notice during the original mailout, but then a change in use or ownership allows for assessment.
4. **Development.** A property develops to a greater intensity than was present when the original notice was mailed out, justifying the assignment of additional EBUs. The increase in the assessment amount requires a new notice.
5. **New parcels are created or added to the assessment program for the first time.** This typically happens through annexation, which generally would not be the case in Longboat Key, although it can also happen through subdivision, creation of a new condominium complex, etc.

We identified seventy-two (72) eligible new parcels that required us to issue notices based on these criteria. The Notice invites the property owner to attend the September 8, 2025,

Regular Meeting at 1:00 PM, with an opportunity to file written objections to the Town Commission at any time up to or during the public hearing.

Two (2) properties shown below are Condition 3 – Exemption no longer applies. The County’s secured roll listed no for both veteran and personal exemptions. Exemption status may change based on the sale of property or other life-changing events.

Parcel ID	Name	Address	*Assessment
0002141011	BERTLING ROBERT W SR	3802 GULF OF MEXICO DR UNIT A205	\$202.99
0013044048	DI NALLO ANTHONY J JR	100 SANDS POINT RD UNIT 223	\$197.11

The properties shown below are Condition 5 – New Parcels are created or added to the assessment program for the first time. The seventy (70) properties are new parcels added to the assessment program for the first time. St. Regis addresses account for sixty-eight (68) properties and include 1591, 1581, and 1561 Gulf of Mexico Drive.

Parcel ID	Name	Address	*Assessment
7990000059	LBK RENTALS LLC	5523 GULF OF MEXICO DR	\$197.11
0009044001	LANDRY G BARRIE (TTEE)	1591 GULF OF MEXICO DR UNIT 209	\$197.11
0009044002	HMC LBK LIMITED	1591 GULF OF MEXICO DR UNIT 214	\$197.11
0009044003	MIRNER KEVIN G	1591 GULF OF MEXICO DR UNIT 215	\$197.11
0009044004	SPENCER BRADFORD A	1591 GULF OF MEXICO DR UNIT 216	\$197.11
0009044005	KUKUSELIS MICHAEL CARL	1591 GULF OF MEXICO DR UNIT 218	\$197.11
0009044006	ZINMAN LANCE A	1591 GULF OF MEXICO DR UNIT 310	\$197.11
0009044007	WA ONE LLC	1591 GULF OF MEXICO DR UNIT 311	\$197.11
0009044008	ST REGIS JJR LLC	1591 GULF OF MEXICO DR UNIT 312	\$197.11
0009044009	CHIAPPETTA LAURA MORONE	1591 GULF OF MEXICO DR UNIT 313	\$197.11
0009044010	KUKUSELIS MICHAEL CARL	1591 GULF OF MEXICO DR UNIT 314	\$197.11
0009044011	BURKENTINE BRYAN PAUL	1591 GULF OF MEXICO DR UNIT 315	\$197.11
0009044012	KANES STEPHEN J	1591 GULF OF MEXICO DR UNIT 316	\$197.11
0009044013	ADKINS LBK STR 410 LLC	1591 GULF OF MEXICO DR UNIT 410	\$197.11

Parcel ID	Name	Address	*Assessment
0009044014	ADLER LISA K (TTEE)	1591 GULF OF MEXICO DR UNIT 411	\$197.11
0009044015	WATSON THOMAS H	1591 GULF OF MEXICO DR UNIT 412	\$197.11
0009044016	UNICORP CONDO I LLC	1591 GULF OF MEXICO DR UNIT 413	\$197.11
0009044017	CHALOUPE PROPERTIES LLC	1591 GULF OF MEXICO DR UNIT 414	\$197.11
0009044018	SCHECHTER JASON	1591 GULF OF MEXICO DR UNIT 415	\$197.11
0009044019	GUCCI PLIE LLC	1591 GULF OF MEXICO DR UNIT 416	\$197.11
0009044020	DUHAIME PAUL J (TTEE)	1591 GULF OF MEXICO DR UNIT 510	\$197.11
0009044021	PIERRE SCOTT R	1591 GULF OF MEXICO DR UNIT 511	\$197.11
0009044022	CHAMPAGNE VACATION CLUB LLC	1591 GULF OF MEXICO DR UNIT 512	\$197.11
0009044023	BEARISON FRED	1591 GULF OF MEXICO DR UNIT 513	\$197.11
0009044024	ROOT DARREN	1591 GULF OF MEXICO DR UNIT 514	\$197.11
0009044025	BURKENTINE BRYCE G	1591 GULF OF MEXICO DR UNIT 515	\$197.11
0009044026	CHALOUPE PROPERTIES LLC	1591 GULF OF MEXICO DR UNIT 516	\$197.11
0009044027	AKMAKJIAN SAM	1591 GULF OF MEXICO DR UNIT 614	\$197.11
0009044028	CROASDAILE CONSTANCE	1591 GULF OF MEXICO DR UNIT 617	\$197.11
0009044029	LITTLE MONIES RE LBK LLC	1591 GULF OF MEXICO DR UNIT 618	\$197.11
0009044030	TEKSCAPE HOLDINGS LLC	1591 GULF OF MEXICO DR UNIT 619	\$197.11
0009044031	MAKRIDES CHRISTAKIS	1581 GULF OF MEXICO DR UNIT 205	\$197.11
0009044032	CANTON ANN M (TTEE)	1581 GULF OF MEXICO DR UNIT 206	\$197.11
0009044033	FAHLEN JAMES A	1581 GULF OF MEXICO DR UNIT 207	\$197.11
0009044034	1620GOMD208 LLC	1581 GULF OF MEXICO DR UNIT 208	\$197.11
0009044035	CAMPISANO LAURIE PATRICIA (TTEE)	1581 GULF OF MEXICO DR UNIT 305	\$197.11

Parcel ID	Name	Address	*Assessment
0009044036	SOCIETE EN COMMANDITE LONGBOAT KEY/LONGBOAT KEY LTD PARTNERSHIP	1581 GULF OF MEXICO DR UNIT 306	\$197.11
0009044037	BATEAU 307 LLC	1581 GULF OF MEXICO DR UNIT 307	\$197.11
0009044038	LANDRY G BARRIE (TTEE)	1581 GULF OF MEXICO DR UNIT 308	\$197.11
0009044039	VOGELBAUM MICHAEL A	1581 GULF OF MEXICO DR UNIT 405	\$197.11
0009044040	WEISZ STEPHEN P	1581 GULF OF MEXICO DR UNIT 406	\$197.11
0009044041	VOSS VIRGINIA EILEEN (TTEE)	1581 GULF OF MEXICO DR UNIT 407	\$197.11
0009044042	CACCIAVILLANI CARMINE	1581 GULF OF MEXICO DR UNIT 408	\$197.11
0009044043	BAKALAR JOHN STEPHEN (CO-TTEE)	1581 GULF OF MEXICO DR UNIT 505	\$197.11
0009044044	CARTER THOMAS S	1581 GULF OF MEXICO DR UNIT 506	\$197.11
0009044045	SPEED WING INVESTMENT COMPANY LLC	1581 GULF OF MEXICO DR UNIT 507	\$197.11
0009044046	ST REGIS LONGBOAT CONDO LLC	1581 GULF OF MEXICO DR UNIT 508	\$197.11
0009044047	KRUSE MITCHELL D (TTEE)	1581 GULF OF MEXICO DR UNIT 605	\$197.11
0009044048	LYNCH ROBERT F (TTEE)	1581 GULF OF MEXICO DR UNIT 606	\$197.11
0009044049	BRETTI JOHN S	1581 GULF OF MEXICO DR UNIT 607	\$197.11
0009044050	QUATTRONE ROBYN C (TTEE)	1581 GULF OF MEXICO DR UNIT 608	\$197.11
0009044051	VAIL PROPERTIES LLC	1561 GULF OF MEXICO DR UNITS 20	\$197.11
0009044053	STRAMAGLIA DOMINIC P (TTEE)	1561 GULF OF MEXICO DR UNIT 203	\$197.11
0009044054	GHORMLEY JASON	1561 GULF OF MEXICO DR UNIT 204	\$197.11
0009044055	KLETT GEORGE M (TTEE)	1561 GULF OF MEXICO DR UNIT 301	\$197.11
0009044056	SR LBK LLC	1561 GULF OF MEXICO DR UNIT 302	\$197.11
0009044057	BURKENTINE PAUL D	1561 GULF OF MEXICO DR UNIT 303	\$197.11
0009044058	WIM HOLDINGS LLC	1561 GULF OF MEXICO DR UNIT 304	\$197.11

Parcel ID	Name	Address	*Assessment
0009044059	CAYO LANCHA LLC	1561 GULF OF MEXICO DR UNIT 401	\$197.11
0009044060	WHITE RANDALL EARL	1561 GULF OF MEXICO DR UNIT 402	\$197.11
0009044061	UNICORP CONDO I LLC	1561 GULF OF MEXICO DR UNIT 403	\$197.11
0009044062	BAER ANNE C	1561 GULF OF MEXICO DR UNIT 404	\$197.11
0009044063	501 STRLBK LLC	1561 GULF OF MEXICO DR UNIT 501	\$197.11
0009044064	STERLING PROPERTIES LK LLC	1561 GULF OF MEXICO DR UNIT 502	\$197.11
0009044065	HAMM BRANDON D (TTEE)	1561 GULF OF MEXICO DR UNIT 503	\$197.11
0009044066	ESS ERIC (TTEE)	1561 GULF OF MEXICO DR UNIT 504	\$197.11
0009044067	SR LBK LLC	1561 GULF OF MEXICO DR UNIT 601	\$197.11
0009044068	SR LBK LLC	1561 GULF OF MEXICO DR UNIT 603	\$197.11
0009044069	COSTELLO KEVIN S (TTEE)	1561 GULF OF MEXICO DR UNIT 604	\$197.11
0007041016	OLHA MAR LLC	2721 GULF OF MEXICO DR UNIT 308	\$197.11

* Annual Payment, billed through the annual tax bill from the County, includes principal and interest at an assumed annual rate of 6.0%. The actual rate of interest will be adjusted at the completion of the project. The maximum annual payment amount set forth above includes annual collection and administration costs, which are not expected to exceed 8% of the annual principal and interest payment.

Resolution 2025-18 provides for compliance with the administrative provision for the Gulf of Mexico Drive assessment roll, and must be passed prior to September 15, 2025, at which time the certified tax rolls are due to the County Appraisers' offices.

Such a process was utilized in preparing the annual assessment roll to be approved by Resolution 2025-18, as well as the assessment rolls approved in prior years.

Please feel free to contact me if you have any questions.

Staff Recommendation

Following the public hearing, pass Resolution 2025-18.

Attachments (Available in the Town Clerk's office)

- A. Resolution 2025-18
- B. Sample Notice Letter

End of Agenda Item