

M E M O R A N D U M

TO: Howard Tipton, Town Manager
FROM: Charles Mopps, Public Works Director
REPORT DATE: September 11, 2025
MEETING DATE: September 22, 2025
SUBJECT: Canal Navigation Maintenance Program Update

Background

At the June 9, 2025, Regular Meeting, the project team provided an update regarding options for simplified funding methodologies for the Canal Navigation Maintenance Program. At this meeting, the Commission provided consensus on the Millage plus Direct Assessment funding methodology.

Town staff and First Line Coastal (First Line) Consulting team will provide updates on the programmatic process, the community outreach plan, and the advancement of the Beneficial Use Dredge Material (BUDM) project in support of the Subaqueous Pipe Project.

The Team has continued to advance the creation of the needed items for the Funding Methodology. In doing so, First Line has secured the services of a licensed surveyor to develop the required legal description of the assessment areas for both counties.

On December 2, 2024, the Town adopted Ordinance 2024-13, which established a single, dependent special taxing district which encompasses all real property within the jurisdictional boundaries of the Town to be known as the Town-wide Canal Maintenance District ("Canal District"), amending Chapter 92, *Parks, Public Beaches, and Public Beach Accesses*, of the Town Code.

Ordinance 2024-13 created the Canal District by following the dependent special district adoption process requirements set forth in Chapter 189, Florida Statutes. Florida law outlines the required elements necessary to create a dependent special district, and those statutory requirements are followed in enumerated Sections 92.70 through 92.78. The new code sections include provisions setting forth the purpose of the Town-wide Canal Maintenance District; lists of the powers, functions, and duties of the special district; identification of the geographic boundaries of the special district as the entire Town; and the establishment of the legal powers and governance of the district.

The next step requires the adoption of a resolution (the "Intent Resolution") which expresses the Town's intention to use the tax bill collection method for the canal navigation maintenance service and improvement assessments, commencing with the tax bill to be mailed in November 2026. The Intent Resolution does not impose any assessments or obligate the Town to impose assessments. It simply provides a mechanism to collect any future imposed assessments by use of the tax bill. The Intent Resolution is generally required to be adopted prior to December 31, 2025, in order to meet the requirements for collection of the assessments on the November 2026 tax bills (FY2027 revenue). Notice of the Commission meeting at which the Intent Resolution will be considered must be published four times, once each week for the four weeks leading up to the meeting date.

The Intent Resolution will state the purpose of the assessment levy and will include a legal description of the "assessment area" within which the assessments will be levied and

collected. The project team has engaged a surveyor to prepare the required legal description of the assessment area.

Once adopted, signed copies of the Intent Resolution will be provided to the Florida Department of Revenue, the Manatee County Property Appraiser, the Manatee County Tax Collector, the Sarasota County Property Appraiser, and the Sarasota County Tax Collector for the purpose of complying with the statutory requirements that the Town may levy non-ad valorem assessments and use the uniform method of collection.

The timeline for implementation of the special assessment program is as follows:

- Receipt by Town staff of legal description by mid-October 2025.
- Preparation of the Intent Resolution, including finalized and proofed legal description of the Assessment Area, by Town staff and consultants by October 23, 2025.
- Text for notice/advertisement of the Commission meeting to consider the Intent Resolution provided to the Town Clerk by October 30, 2025.
- Clerk facilitates notice/advertisement publication on November 7, 14, 21, and 28, 2025.
- Public Hearing to consider Intent Resolution at the December 1, 2025, Regular Meeting.
- Public Outreach meetings will take place January – March 2026.

Initial and Final Assessment Resolutions with mailing of first-class notices to all affected property owners will take place shortly thereafter, with final adoption by Summer 2026, in time for TRIM notices. Town Staff and the Communications Consultant, Vancore Jones, have updated the public campaign material, and a brief description will be presented. It will include updated taxable values and assessment/millage information, demonstrating the first 5 years and then out into the maintenance portion of the program, which will be shared on an individual basis. Staff is in the process of scheduling the public outreach meetings, starting with a trial run with the Longboat Harbour Yacht Club and Homeowners Association (HOA) on November 4, 2025. The rest will be scheduled for late winter through early spring to maximize potential participation. This time frame is also in line with the requirements imposed by the Tax Collectors for receipt of assessment-related documents, resolutions, and approvals.

Finally, First Line will provide updates on the Beneficial Use Dredge Material project that will support this program and the Subaqueous Force Main project.

Next Steps

- Continue to schedule Community Outreach Meetings
- Prepare and finalize the legal description of the assessment area for the Intent Resolution.
- Continue with the BUDM project

Staff Recommendation

For information only. No action required at the current time.

Attachments (Available in the Town Clerk's Office)

PowerPoint Presentation

End of Agenda Item