

SUGGESTED AGENDA
AMENDED
TAYLOR COUNTY BOARD OF COUNTY COMMISSIONERS
PERRY, FLORIDA
REGULAR BOARD MEETING
TUESDAY, NOVEMBER 22, 2016
6:00 P.M.
201 E. GREEN STREET
TAYLOR COUNTY ADMINISTRATIVE COMPLEX
OLD POST OFFICE

NOTICE IS HEREBY GIVEN, PURSUANT TO FLORIDA STATUTES 286.0105, THAT ANY PERSONS DECIDING TO APPEAL ANY MATTER CONSIDERED AT THIS MEETING WILL NEED A RECORD OF THE MEETING AND MAY NEED TO ENSURE THAT A VERBATIM RECORD OF THE PROCEEDINGS IS MADE, WHICH RECORD INCLUDES THE TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL IS TO BE BASED.

ANY PERSON WISHING TO ADDRESS THE BOARD REGARDING AN AGENDAED ITEM WILL BE GIVEN THREE (3) MINUTES FOR COMMENT. A COMMENTER MAY ONLY SPEAK ONE (1) TIME FOR EACH AGENDAED ITEM.

1. Prayer
2. Pledge of Allegiance
3. RE-ORGANIZATION OF THE BOARD FOR FY 2016/2017:
 - A. ELECTION OF A CHAIRMAN
 - B. ELECTION OF A VICE-CHAIRMAN
 - C. DISCUSSION OF BOARD PERSONNEL
 - D. DISCUSSION REGARDING BOARD MEETING DATES AND TIMES
 - E. MISCELLANEOUS DISCUSSION (COMMITTEE APPOINTMENTS, ETC.)
 - F. THE BOARD TO APPROVE ITS RULES OF PROCEDURE
4. Approval of Agenda
5. THE BOARD TO RECEIVE AND ORDERED FILED THE REPORTS OF RECEIPTS, EXPENSES AND NET INCOME FOR SEPTEMBER 30, 2016, ON ALL CONSTITUTIONAL OFFICERS.

PUBLIC REQUESTS:

6. MONICA KELLOW TO ADDRESS THE BOARD REGARDING GRANTS FOR BIKE TRAILS AND CREATING A BIKE TRAIL THROUGH TAYLOR COUNTY.

COUNTY STAFF ITEMS:

7. THE BOARD TO CONSIDER APPROVAL OF AN EXPENDITURE FOR MULCH FOR TWO COUNTY PARKS, SUCH EXPENDITURE REQUIRING A TRANSFER FROM CONTINGENCY, AS AGENDAED BY THE COUNTY ADMINISTRATOR.
8. THE BOARD TO CONSIDER APPROVAL OF AN EMS COUNTY GRANT APPLICATION, RESOLUTION, AND REQUEST FOR GRANT FUND DISTRIBUTION TO BE SUBMITTED TO THE FLORIDA DEPARTMENT OF HEALTH EMS COUNTY GRANT PROGRAM ON BEHALF OF DOCTORS' MEMORIAL HOSPITAL, AS AGENDAED BY THE GRANTS DIRECTOR.

GENERAL BUSINESS:

9. THE BOARD TO CONSIDER A RECOMMENDATION FROM THE TAYLOR COUNTY DEVELOPMENT AUTHORITY TO APPROVE AN APPLICATION FOR ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION FOR PROSPECT DEVELOPMENT GROUP PURSUANT TO CHAPTER 70 ARTICLE II OF TAYLOR COUNTY ORDINANCES, AS AGENDAED BY THE COUNTY ADMINISTRATOR.
- 9A. THE BOARD TO CONSIDER A RESOLUTION HONORING FORMER COUNTY COMMISSIONER ED SADLER, AS AGENDAED BY COUNTY ADMINISTRATOR DUSTIN HINKEL.

COUNTY ADMINISTRATOR ITEMS:

10. THE BOARD TO CONSIDER TASKING THE COUNTY ATTORNEY TO PREPARE A RESOLUTION ELECTING TO USE THE UNIFORM METHOD OF COLLECTING NON-AD VALOREM SPECIAL ASSESSMENTS FOR THE PROVISION OF FIRE PROTECTION SERVICES LEVIED WITHIN THE UNINCORPORATED COUNTY AND ADVERTISE FOR ITS CONSIDERATION BY THE BOARD BY THE END OF THE 2016 CALENDAR YEAR, AS AGENDAED BY THE COUNTY ADMINISTRATOR.
11. THE BOARD TO DISCUSS THE PROCESS FOR SELECTION OF CANDIDATES TO FILL THE COUNTY ADMINISTRATOR VACANCY.
12. THE COUNTY ADMINISTRATOR TO DISCUSS INFORMATIONAL ITEMS.

COMMENTS AND CONCERNS FROM THE PUBLIC FOR NON-AGENDAED
ITEMS:

BOARD INFORMATIONAL ITEMS:

Motion to Adjourn

FOR YOUR INFORMATION:

- THE AGENDA AND ASSOCIATED DOCUMENTATION, IF APPLICABLE, IS AVAILABLE TO THE PUBLIC ON THE FOLLOWING WEBSITE: www.taylorcountygov.com
- IF YOU ARE A PERSON WITH A DISABILITY WHO NEEDS ANY ACCOMODATION IN ORDER TO PARTICIPATE IN THIS PROCEEDING, YOU ARE ENTITLED, AT NO COST TO YOU, TO THE PROVISION OF CERTAIN ASSISTANCE. PLEASE CONTACT MARGARET DUNN, ASSISTANT COUNTY ADMINISTRATOR, 201 E. GREEN STREET, PERRY, FLORIDA, 850-838-3500, EXT. 7, WITHIN TWO (2) WORKING DAYS OF THIS PROCEEDING.
- ANY PERSON WISHING TO ADDRESS THE BOARD REGARDING AN AGENDAED OR NON-AGENDAED ITEM WILL BE GIVEN THREE (3) MINUTES FOR COMMENT.
- BALLOTS USED TO APPOINT CITIZENS TO ADVISORY COMMITTEES AND ADVISORY BOARDS ARE AVAILABLE FOR PUBLIC INSPECTION AFTER THE MEETING AND ARE RETAINED AS PART OF THE PUBLIC RECORD.

124 D 1-7
Returned
(5)

STATE OF FLORIDA
CONSTITUTIONAL OFFICERS FINANCIAL REPORT FOR

Name of governmental unit

Taylor County Sheriff's Office

Address

108 North Jefferson Street, Suite 103

City and zip code

Perry, Florida 32347

Name of chief financial officer

L.E. "Bummy" Williams

Title of chief financial officer

Sheriff

Telephone number (850) 584-4225

Person who may be contacted regarding this report:

Name: **Dannielle Welch**

Telephone number (850) 584-4225



CERTIFICATION

I do solemnly swear that the information reported herein is a true, correct and complete report of all revenues and expenditures of my office for the year ending September 30, 2016.

L.E. "Bummy" Williams

(Signature)

Office of Sheriff

Taylor County

STATE OF FLORIDA

COUNTY OF Taylor

Sworn to and subscribed before me this 31st day

Of October, 2016, by L.E. "Bummy" Williams

Dannielle M. Welch
Signature of Notary Public - State of Florida

(Print, Type or Stamp Commissioned Name of Notary Public)

Personally Known X or Produced Identification _____

Type of Identification Produced _____

COMBINED STATEMENT OF POSITION
ALL FUND TYPES AND ACCOUNT GROUPS
REPORT AMOUNTS IN WHOLE DOLLARS ONLY

ASSETS AND OTHER DEBITS	Code	Governmental fund types	Proprietary fund types	Fiduciary Fund types	General fixed assets	General long-term debt	Total (memorandum only)
Cash	10X			104,174	XXXXXXXX	XXXXXXXX	
Taxes and assessments receivable (net)	11X				XXXXXXXX	XXXXXXXX	
Accounts receivable (net)	115			26,324	XXXXXXXX	XXXXXXXX	
Interfund receivables and advances	23X				XXXXXXXX	XXXXXXXX	
Receivables from other governments	133				XXXXXXXX	XXXXXXXX	
Other receivables (net)	12X				XXXXXXXX	XXXXXXXX	
Inventories	14X				XXXXXXXX	XXXXXXXX	
Investments (net)	151				XXXXXXXX	XXXXXXXX	
Prepaid items	155				XXXXXXXX	XXXXXXXX	
Other assets	156				XXXXXXXX	XXXXXXXX	
Fixed assets	16X	XXXXXXXXXX				XXXXXXXXXX	
Amount available in debt service	180	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX		
Amount to be provided	181	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX		
TOTAL ASSETS AND OTHER DEBITS				130,498			

(CONTINUED)

REPORTING ENTITY Taylor County Sheriff's OfficeID NUMBER 62-002

COMBINED STATEMENT OF POSITION
ALL FUND TYPES AND ACCOUNT GROUPS
REPORT AMOUNTS IN WHOLE DOLLARS ONLY

		Governmental fund types	Proprietary fund types	Fiduciary fund types	General fixed assets	General long-term debt	Total (memorandum only)
LIABILITIES	Code						
Accounts Payable	2XX				XXXXXXXX	XXXXXXXX	
Interfund payables	20X				XXXXXXXX	XXXXXXXX	
Payables to other governments	208				XXXXXXXX		
Other liabilities	23X			619	XXXXXXXX		
Deposits	220				XXXXXXXX	XXXXXXXX	
Obligations under reverse repurchase agreements	222				XXXXXXXX	XXXXXXXX	
Deferred revenue	223				XXXXXXXX	XXXXXXXX	
Bonded debt payable	25X				XXXXXXXX		
Other debt payable	22X				XXXXXXXX		
Compensated absences	21X				XXXXXXXX		
TOTAL LIABILITIES				619			

NOTE: Bonded debt payable should reflect the amount reported on the Schedule of Bonded Indebtedness.

REPORTING ENTITY Taylor County Sheriff's Office **ID NUMBER** 62-002

COMBINED STATEMENT OF POSITION
ALL FUND TYPES AND ACCOUNT GROUPS
REPORT AMOUNTS IN WHOLE DOLLARS ONLY

EQUITY AND OTHER CREDITS Code		Governmental fund types	Proprietary fund types	Fiduciary fund types	General fixed assets	General long-term debt	Total (memorandum only)
Fund balance - reserved	24X		XXXXXXXX		XXXXXXXX	XXXXXXXX	
Fund balance - unreserved	271		XXXXXXXX		XXXXXXXX	XXXXXXXX	
Contributed capital	250	XXXXXXXX			XXXXXXXX	XXXXXXXX	
Retained earnings - reserved	248	XXXXXXXX		XXXXXXXX	XXXXXXXX	XXXXXXXX	
Retained earnings - unreserved	272	XXXXXXXX		XXXXXXXX	XXXXXXXX	XXXXXXXX	
Investment in general fixed assets	280	XXXXXXXX	XXXXXXXX	XXXXXXXX		XXXXXXXX	
TOTAL EQUITY						XXXXXXXX	
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS				619			

FUND GROUP
REVENUES AND EXPENDITURES/EXPENSES

REPORTING ENTITY: TAYLOR COUNTY SHERIFF'S OFFICE

ID Number: 62-002

REPORTING FUND GROUP: General - Operating Account

REVENUES AND OTHER CREDITS
(311.000 THROUGH 390.000)

Whole Dollars Only[illegible]

TOTAL REVENUES AND OTHER CREDITS

6,242,223

Duplicate this page if additional lines are needed.

FUND GROUP
REVENUES AND EXPENDITURES/EXPENSES

REPORTING ENTITY: TAYLOR COUNTY SHERIFF'S OFFICE ID Number: 62-002

REPORTING FUND GROUP: General - Operating Account

EXPENSES AND OTHER DEBITS
(511 THROUGH 592)

Whole Dollars Only[illegible]

Duplicate this page if additional lines are needed.

WELLS FARGO BANK
63-2/630

33379

FRAUD MARK

TAYLOR COUNTY SHERIFF'S OFFICE
L. E. "BUMMY" WILLIAMS, SHERIFF
108 NORTH JEFFERSON STREET, SUITE 103
PERRY, FL 32347DATE
Oct 31, 2016

Check Number: 033379

AMOUNT

\$ 129,878.46

Memo:

One Hundred Twenty-Nine Thousand Eight Hundred Seventy-Eight and 46/100 Dollars

PAY
TO THE
ORDER
OF:Board of County Commissioners
108 North Jefferson Street
Perry, FL 32347

VOID AFTER 180 DAYS



AUTHORIZED SIGNATURE

⑈033379⑈ ⑈06300002⑈ ⑈2678304070234⑈

TAYLOR COUNTY SHERIFF'S OFFICE L. E. "BUMMY" WILLIAMS, SHERIFF

33379

Close Out FY 15-16 (Budget)

28,460.39

Close Out FY 15-16 (Revenue)

101,418.07

10/31/16

033379

Board of County Commissioners

\$129,878.4

LMP98 MP CHECK

Rev 2/14



102421

10242 (3/16) J119875

66, 202-50
Returned

STATE OF FLORIDA
CONSTITUTIONAL OFFICERS
FINANCIAL REPORT FOR FY 15/16

NAME AND ADDRESS OF OF GOVERNMENTAL UNIT:

TAYLOR COUNTY CLERK OF COURT
108 N. JEFFERSON STREET
P.O. BOX 620
PERRY, FL. 32348

NAME OF CHIEF FINANCIAL OFFICER:

ANNIE MAE MURPHY

TITLE OF CHIEF FINANCIAL OFFICER:

CLERK OF COURT

TELEPHONE NUMBER:

(850) 838-3506 x112

**PERSON WHO MAY BE CONTACTED
REGARDING THIS REPORT:**

ANNIE MAE MURPHY, Clerk

(850) 838-3506 x112

CERTIFICATION:

I do solemnly swear that the
information reported herein is a
true, correct and complete report
of all revenues and expenditures
of my office for the year ending
September 30, 2016.

Annie Mae Murphy
Annie Mae Murphy, Clerk

Office of Clerk of Court
Taylor County, Florida

STATE OF FLORIDA
COUNTY OF TAYLOR

SWORN TO AND SUBSCRIBED BEFORE ME, this 31st day of October, 2016
By ANNIE MAE MURPHY, who is Personally Known ☒ or Produced Identification ☐
Type of Identification Produced _____

Cynthia G. Mock
NOTARY PUBLIC
STATE OF FLORIDA

CYNTHIA G. MOCK
(Printed Name of Notary Public)



COVER SHEET

REVENUE & EXPENDITURES/EXPENSES

REPORTING ENTITY: CLERK OF COURT

REPORTING FUND GROUP: COUNTY/BCC FUND 054 FY 15/16

TOTAL EXPENDITURES AND REVENUE

[illegible]

REVENUE & EXPENDITURES/EXPENSES

REPORTING ENTITY: CLERK OF COURT

REPORTING FUND GROUP: COUNTY/BCC FUND 054 FY 15/16

REVENUES/OTHER CREDITS[illegible]

REVENUE & EXPENDITURES/EXPENSES

REPORTING ENTITY: CLERK OF COURT

REPORTING FUND GROUP: COUNTY/BCC FUND 054 FY 15/16

EXPENDITURES/DEBITS

[illegible]

\$25,811.75
Returned

STATE OF FLORIDA
CONSTITUTIONAL OFFICERS FINANCIAL REPORT FOR

Name of governmental unit
Taylor County Property Appraiser

Address
P.O. Box 936

City and Zip Code
Perry, Florida 32348

Name of chief financial officer
Bruce A. Ratliff

Title of chief financial officer
Property Appraiser

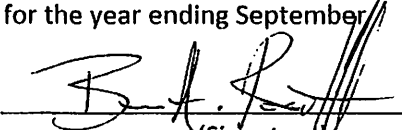
Telephone number (850) 838-3511

Person who may be contacted regarding this report.

Name: Shawna Beach
(850) 838-3511

CERTIFICATION

I do solemnly swear that the information reported
herein is a true, correct and complete report of all revenues
and expenditures of my office for the year ending September
30, 2016


(Signature)

Office of Property Appraiser
Taylor County

STATE OF FLORIDA
COUNTY OF TAYLOR

Sworn to and subscribed before me this 14th day
of October, 2016, by Bruce A. Ratliff

Signature of Notary Public - State of Florida

Shawna Beach, 
(Print, Type or Stamp Commissioned Name of Notary Public)

Personally Known X or Produced Identification

Type of Identification Produced



\$25,811.75
Returned

REPORTING ENTITY Taylor County Property Appraiser

ID NUMBER 59-1149022

**COMBINED STATEMENT OF POSITION ALL FUND
TYPES AND ACCOUNT GROUPS**
REPORT AMOUNTS IN WHOLE DOLLARS ONLY

LIABILITIES	CODE	Governmental fund types	Proprietary fund types	Fiduciary fund types	General fixed assets	General long- term debt	Total (memorandum only)
Accounts Payable	2XX				XXXXXX	XXXXXX	
Interfund payables	20X				XXXXXX	XXXXXX	
Payables to other governments	208				XXXXXX		
Other Liabilities	23X				XXXXXX		
Deposits	220				XXXXXX	XXXXXX	
Obligations under reverse repurchase agreements	222				XXXXXX	XXXXXX	
Deferred revenue	223				XXXXXX	XXXXXX	
Bonded debt payable	25X				XXXXXX		
Other debt payable	22X				XXXXXX		
Compensated Absences	21X				XXXXXX		
TOTAL LIABILITES							

Note: Bonded debt payable should reflect the amount reported on the Schedule of Bonded Indebtedness

REPORTING ENTITY Taylor County Property Appraiser

ID NUMBER 59-1149022

**COMBINED STATEMENT OF POSITION ALL FUND
TYPES AND ACCOUNT GROUPS**
REPORT AMOUNTS IN WHOLE DOLLARS ONLY

EQUITY AND OTHER CREDITS	CODE	Governmental fund types	Proprietary fund types	Fiduciary fund types	General fixed assets	General long- term debt	Total (memorandum only)
Funds balance - reserved	24X		XXXXXXX		XXXXXXX	XXXXXXX	
Fund balance - unreserved	271		XXXXXXX		XXXXXXX	XXXXXXX	
Contributed capital	250	XXXXXXX			XXXXXXX	XXXXXXX	
Retained earnings - reserved	248	XXXXXXX		XXXXXXX	XXXXXXX	XXXXXXX	
Retained earnings - unreserved	272	XXXXXXX		XXXXXXX	XXXXXXX	XXXXXXX	
Investment in general fixed assets	280	XXXXXXX	XXXXXXX	XXXXXXX		XXXXXXX	
TOTAL EQUITY		26228.40					
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS		26228.40					

COMBINED STATEMENT OF POSITION ALL FUND
TYPES AND ACCOUNT GROUPS
REPORT AMOUNTS IN WHOLE DOLLARS ONLY

ASSETS AND OTHER DEBITS	CODE	Governmental fund types	Proprietary fund types	Fiduciary fund types	General fixed assets	General long- term debt	Total (memorandum only)
Cash	10X	26228.40			XXXXXXX	XXXXXXX	
Taxes and assessments receivable (net)	11X				XXXXXXX	XXXXXXX	
Accounts receivable (net)	115				XXXXXXX	XXXXXXX	
Interfund receivables and advances	23X				XXXXXXX	XXXXXXX	
Receivables from other governments	133				XXXXXXX	XXXXXXX	
Other receivables (net)	12X				XXXXXXX	XXXXXXX	
Inventories	14X				XXXXXXX	XXXXXXX	
Investments (net)	151				XXXXXXX	XXXXXXX	
Prepaid items	155				XXXXXXX	XXXXXXX	
Other assets	156				XXXXXXX	XXXXXXX	
Fixed assets	16X	XXXXXXX				XXXXXXX	
Amounty available in debt service	180	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX		
Amount to be provided	181	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX		
TOTAL ASSETS AND OTHER DEBITS		26228.40					

(CONTINUED)

FUND GROUP
REVENUES AND EXPENDITURES/EXPENSES

REPORTING ENTITY: TAYLOR COUNTY PROPERTY APPRAISER

ID NUMBER: 59-1149022

REPORTING FUND GROUP: General - Operating Account

REVENUES AND OTHER CREDITS
(311.000 THROUGH 390.000)

WHOLE DOLLARS ONLY

Account Number	Description	Amount
338.001	Shared Revenue - Board of County Commissioners	714,068

TOTAL REVENUES AND OTHER CREDITS

714,068

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**FUND GROUP
REVENUES AND EXPENDITURES/EXPENSES**

ID NUMBER: 59-1149022

REPORTING ENTITY: TAYLOR COUNTY PROPERTY APPRAISER

REPORTING FUND GROUP: General - Operating Account

EXPENSES AND OTHER DEBITS

(511 THROUGH 592)

(personal services, operating expenses, capital outlay, non-operating expenses)

WHOLE DOLLARS ONLY

Account Number	Description	Amount
513.1011	OFFICIAL SALARY	0
513.1012	REGULAR SALARIES	364
513.1014	OVERTIME	1,000
513.1015	SPECIAL PAY	-
513.102152	FICA - REGULAR	290
513.102153	FICA - OTHER	230
513.102154	MEDICARE	67
513.102251	RETIREMENT - OFFICIAL	(50)
513.102252	RETIREMENT - EMPLOYEE	77
513.102253	RETIREMENT - SMS/SES	(3,739)
513.102254	RETIREMENT - DROP	-
513.1023	LIFE & HEALTH INSURANCE	16,460
513.3151	ERP SERVICES - SOFTWARE	5,837
513.3152	APPRAISAL SERVICES	(5,204)
513.3153	MAPPING SERVICES	335
513.3154	LEGAL SERVICES	2,866
513.3400	OTHER CONTRACTUAL SERVICE	-
513.4000	TRAVEL & PER DIEM	290
513.4100	COMMUNICATIONS/TELEP	73
513.4251	POSTAGE	(306)
513.4451	RENTALS & LEASES OFFICE	889
513.4651	REPAIR & MAINT. OFFICE	344
513.4652	REPAIR & MAINT. - VEH	1,876
513.4700	PRINTING & BINDING	1,765
513.4951	LEGAL ADVERTISEMENT	274
513.5100	OFFICE SUPPLIES	1,040
513.5453	EDUCATION	2,850
513.5454	DUES/MEMBERSHIP	(1,817)
513.6453	OFFICE EQUIP. CAPITAL	0
513.9300	SPECIAL CONTINGENCY	0
513.9400	EMERGENCY CONTINGENCY	0

TOTAL EXPENDITURES AND OTHER DEBITS

25,811

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*Returned
to BOC
eye 2014*

Taylor County Property Appraiser
Yearly Budget Balance Report
For the Twelve Months Ending September 30, 2016

Account ID	Description	Beginning Budget	Amended Budget	Year to Date	Difference
338.001	Shared Revenue - BCC	0.00	\$ 0.00	688,256.25	(688,256.25)
	Total Income	0.00	\$ 0.00	688,256.25	(688,256.25)
PERSONAL SERVICES					
513.1011	Payroll - Official	98,257.00	\$ 0.00	98,257.00	0.00
513.1012	Payroll - Employees	292,767.00	0.00	292,403.08	363.92
513.1014	Payroll - Overtime	1,000.00	0.00	0.00	1,000.00
513.102152	FICA - Regular	23,966.00	0.00	23,675.54	290.46
513.102153	FICA - Other	230.00	0.00	0.00	230.00
513.102154	Medicare	5,605.00	0.00	5,537.12	67.88
513.102251	Retirement - Official	41,533.00	0.00	41,582.50	(49.50)
513.102252	Retirement - Employee	12,571.00	0.00	12,494.33	76.67
513.102253	Retirement - SMS/SES	20,573.00	0.00	24,312.06	(3,739.06)
513.1023	Life & Health Insuranc	102,789.00	0.00	86,328.93	16,460.07
	Total Personal Services	599,291.00	0.00	584,590.56	14,700.44
OPERATING EXPENSES					
513.3151	EDP Services - softwar	41,500.00	0.00	35,663.19	5,836.81
513.3152	Appraisal Services	7,000.00	0.00	12,204.00	(5,204.00)
513.3153	Mapping Services	11,500.00	0.00	11,165.00	335.00
513.3154	Legal Services	5,000.00	0.00	2,133.56	2,866.44
513.3400	Other Contractuai Servi	4,000.00	0.00	4,000.00	0.00
513.4000	Travel & Per Diem	10,836.00	0.00	10,545.62	290.38
513.4100	Communications/Telep	3,200.00	0.00	3,127.40	72.60
513.4251	Postage	2,341.00	0.00	2,647.73	(306.73)
513.4451	Rentals & Leases Offic	1,600.00	0.00	711.00	889.00
513.4651	Repair & Main. Office	1,500.00	0.00	1,156.00	344.00
513.4652	Repair & Main. - Vehic	3,000.00	0.00	1,124.27	1,875.73
513.4700	Printing & Binding	4,800.00	0.00	3,034.84	1,765.16
513.4951	Legal Advernisement	1,300.00	0.00	1,025.96	274.04
513.5100	Office Supplies	3,065.00	0.00	7,025.26	1,039.74
513.5453	Education	4,635.00	0.00	1,785.00	2,850.00
513.5454	Dues/Memberships	4,500.00	0.00	6,316.86	(1,816.86)
	Total Expenses	114,777.00	0.00	103,665.69	11,111.31
CAPITAL OUTLAY					
	Total Capital Outlay	0.00	0.00	0.00	0.00
NON-OPERATING EXPENSES					
	Total Non-Operating E	0.00	0.00	0.00	0.00
	Total	714,068.00	\$ 0.00	688,256.25	25,811.75

TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:



MONICA KELLOW TO ADDRESS THE BOARD REGARDING GRANTS FOR BIKE TRAILS AND REGARDING THE CREATION OF A BIKE TRAIL THROUGH TAYLOR COUNTY.

MEETING DATE REQUESTED:

NOVEMBER 22, 2016

Statement of Issue: A BIKE TRAIL THROUGH THE COUNTY COULD INCREASE THE OVERALL HEALTH OF THE RESIDENTS AND COULD INCREASE TOURISM. THERE MAY BE GRANT OPPORTUNITIES TO FUND SUCH A BIKE TRAIL.

Recommended Action:

Fiscal Impact: UNDETERMINED

Budgeted Expense:

Submitted By: MONICA KELLOW, BIG BEND TRACK CLUB, INC. 850-843-0259

Contact:

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues:

Options:

Attachments:

TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:

THE BOARD TO CONSIDER APPROVAL OF AN EXPENDITURE FOR MULCH FOR TWO COUNTY PARKS, SUCH EXPENDITURE REQUIRING A TRANSFER FROM CONTINGENCY FUNDS, AS AGENDAED BY THE COUNTY ADMINISTRATOR.

MEETING DATE REQUESTED:

NOV 22, 2016

Statement of Issue: BOTH SOUTHSIDE PARK AND SHADY GROVE PARK ARE IN NEED OF MULCH ON THE PLAYGROUNDS FOR SAFETY. THESE PURCHASES WERE NOT INCLUDED IN THE FY 16/17 BUDGET.

Recommended Action: APPROVE THE TRANSFER

Fiscal Impact: \$6764 FOR MATERIALS ONLY

Budgeted Expense: NO

Submitted By: COUNTY ADMINISTRATOR

Contact: 838-3500 X 7

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues: THE COST FOR SOUTHSIDE PARK IS \$3202 (INCLUDING DELIVERY) AND THE COST FOR SHADY GROVE PARK IS \$3562 (INCLUDING DELIVERY). COUNTY STAFF WILL APPLY THE MULCH TO THE PLAYGROUNDS.

Options:

Attachments: QUOTES FOR BOTH SITES



GameTime
c/o Dominica Recreation Products, Inc.
P.O. Box 520700
Longwood, FL 32752-0700
800-432-0162 * 407-331-0101
Fax: 407-331-4720
www.playdrp.com

QUOTE
#76827

10/12/2016

Bulk EWF - Area 1

Shady Grove Park

Ship To Zip: 32347

Taylor County BOC
Attn: Danny O'Quinn
587 U.S. Highway 27
Perry, FL 32347
Phone: 850-672-1550
danny.oquinn@taylorcountygov.com

Quantity	Part #	Description	Unit Price	Amount
154	EWf	GT-Impax - Cubic Yards EWF	\$18.00	\$2,772.00
SubTotal:				\$2,772.00
Freight:				\$790.00
Total Amount:				\$3,562.00

This quote was prepared by Jennifer Cassidy, Customer Service.
For questions or to order please call - 800-432-0162 ext. 105 jenniferc@gametime.com

Payment Terms: Governmental Purchase Order.

Purchases in excess of \$1,000.00 to be supported by your written purchase order made out to GameTime.

Net 30 days subject to approval by GameTime Credit Manager. A completed Credit Application and Bank Reference Authorization, must be received with the order. The decision on credit is the sole discretion of GameTime/PlayCore. A 1.5% per month finance charge will be imposed on all past due accounts.

Multiple Invoices: Invoices will be generated upon services rendered. When equipment ships it will be invoiced separately from installation and/or other services. Terms are Net 30 for each individual invoice.

This Quotation is subject to policies in the current GameTime Park and Playground Catalog and the following terms and conditions. Our quotation is based on shipment of all items at one time to a single destination, unless noted, and changes are subject to price adjustment.

Pricing: Firm for 60 days from date of quotation.

Shipment: F.O.B. factory, order shall ship within 45 days after GameTime's receipt and acceptance of your purchase order, color selections, approved submittals, and receipt of payment.

Taxes: State and local taxes will be added at time of invoicing, if not already included, unless a tax exempt certificate is provided at the time of order entry.

Exclusions: Unless specifically discussed, this quotation excludes all sitework and landscaping; removal of existing equipment; acceptance of equipment and off-loading; storage of goods prior to installation; security of equipment (on site and at night); equipment assembly and installation; safety surfacing; borders; drainage; signed/sealed drawings; or permits.

ORDER INFORMATION

Bill To: _____ Ship To: _____
Contact: _____ Contact: _____
Address: _____ Address: _____
Address: _____ Address: _____
City, State, Zip: _____ City, State, Zip: _____
Tel: _____ Fax: _____ Tel: _____ Fax: _____

SALES TAX EXEMPTION CERTIFICATE #:
(PLEASE PROVIDE A COPY OF CERTIFICATE)

Bulk EWF - Area 1

**QUOTE
#76827**

10/12/2016

Acceptance of quotation:

Accepted By (printed): _____

P.O. No: _____

Signature: _____

Date: _____

Title: _____

Phone: _____

E-Mail: _____

Purchase Amount: \$3,562.00



GameTime
c/o Dominica Recreation Products, Inc.
P.O. Box 520700
Longwood, FL 32752-0700
800-432-0162 * 407-331-0101
Fax: 407-331-4720
www.playdrp.com

QUOTE
#76828

10/12/2016

Bulk EWF - Area 2

Southside Park

Ship To Zip: 32347

Taylor County BOC
Attn: Danny O'Quinn
587 U.S. Highway 27
Perry, FL 32347
Phone: 850-672-1550
danny.oquinn@taylorcountygov.com

Quantity	Part #	Description	Unit Price	Amount
134	EWf	GT-Impax - Cubic Yards EWF	\$18.00	\$2,412.00
SubTotal:				\$2,412.00
Freight:				\$790.00
Total Amount:				\$3,202.00

This quote was prepared by Jennifer Cassidy, Customer Service.
For questions or to order please call - 800-432-0162 ext. 105 jenniferc@gametime.com

Payment Terms: Governmental Purchase Order.

Purchases in excess of \$1,000.00 to be supported by your written purchase order made out to GameTime.

Net 30 days subject to approval by GameTime Credit Manager. A completed Credit Application and Bank Reference Authorization, must be received with the order. The decision on credit is the sole discretion of GameTime/PlayCore. A 1.5% per month finance charge will be imposed on all past due accounts.

Multiple Invoices: Invoices will be generated upon services rendered. When equipment ships it will be invoiced separately from installation and/or other services. Terms are Net 30 for each individual invoice.

This Quotation is subject to policies in the current GameTime Park and Playground Catalog and the following terms and conditions. Our quotation is based on shipment of all items at one time to a single destination, unless noted, and changes are subject to price adjustment. Pricing: Firm for 60 days from date of quotation.

Shipment: F.O.B. factory, order shall ship within 45 days after GameTime's receipt and acceptance of your purchase order, color selections, approved submittals, and receipt of payment.

Taxes: State and local taxes will be added at time of invoicing, if not already included, unless a tax exempt certificate is provided at the time of order entry.

Exclusions: Unless specifically discussed, this quotation excludes all sitework and landscaping; removal of existing equipment; acceptance of equipment and off-loading; storage of goods prior to installation; security of equipment (on site and at night); equipment assembly and installation; safety surfacing; borders; drainage; signed/sealed drawings; or permits.

ORDER INFORMATION

Bill To: _____ Ship To: _____
Contact: _____ Contact: _____
Address: _____ Address: _____
Address: _____ Address: _____
City, State, Zip: _____ City, State, Zip: _____
Tel: _____ Fax: _____ Tel: _____ Fax: _____

SALES TAX EXEMPTION CERTIFICATE #: _____
(PLEASE PROVIDE A COPY OF CERTIFICATE)

Bulk EWF - Area 2

**QUOTE
#76828**

10/12/2016

Acceptance of quotation:

Accepted By (printed): _____

P.O. No: _____

Signature: _____

Date: _____

Title: _____

Phone: _____

E-Mail: _____

Purchase Amount: **\$3,202.00**

TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:

Requesting approval of EMS County Grant Application, Resolution, and Request For Grant Fund Distribution to be submitted to the Florida Department of Health EMS County Grant Program on behalf of Doctors' Memorial Hospital (DMH) EMS.

MEETING DATE REQUESTED:

November 22, 2016

Statement of Issue: The County is eligible to submit grant application on behalf of Doctors' Memorial Hospital EMS up to the amount of \$2,323.

Recommended Action: Approve EMS County Grant Application, Resolution, and Request For Grant Fund Distribution.

Fiscal Impact: \$2,323 to the County to be used only for pre-hospital EMS supplies and equipment. There is no match required.

Budgeted Expense: Not Applicable

Submitted By: Melody Cox

Contact: Melody Cox

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues: The County is eligible to receive a grant up to \$2,323 to be used for pre-hospital equipment, supplies, improvements, or expansion of the County's emergency medical services. The County is required to be the applicant and administrator of this grant. The County has been the administrator of this grant program on behalf of DMH for twelve years. The EMS director has indicated that there is a great deal of need for the emergency response vehicles to be equipped with GPS units particularly to reach patients in the outlying areas of the County.

Attachments: EMS County Grant Application, Resolution, and Request For Grant Fund Distribution



EMS COUNTY GRANT APPLICATION

FLORIDA DEPARTMENT OF HEALTH
Emergency Medical Services Program
Complete all items

ID. Code (The State EMS Program will assign the ID Code – leave this blank) C50

1. County Name: Taylor County Board of Commissioners
Business Address: 201 East Green Street
Perry, Florida 32347
Telephone: 850-838-3553
Federal Tax ID Number (Nine Digit Number). VF 59-6000879

2. Certification: (The applicant signatory who has authority to sign contracts, grants, and other legal documents for the county) I certify that all information and data in this EMS county grant application and its attachments are true and correct. My signature acknowledges and assures that the County shall comply fully with the conditions outlined in the Florida EMS County Grant Application.	
Signature:	Date: Nov. 22, 2016
Printed Name:	
Position Title: Chairman	

3. Contact Person: (The individual with direct knowledge of the project on a day-to-day basis and has responsibility for the implementation of the grant activities. This person is authorized to sign project reports and may request project changes. The signer and the contact person may be the same.)	
Name: Melody Cox	
Position Title: Grants Director	
Address: 201 East Green Street	
Perry, Florida 32347	
Telephone: 850-838-3553	Fax Number: 850-838-3563
E-mail Address: melody.cox@taylorcountygov.com	

4. Resolution: Attach a resolution from the Board of County Commissioners certifying the grant funds will improve and expand the county pre-hospital EMS system and will not be used to supplant current levels of county expenditures. We <u>cannot process</u> for funds without a <u>current</u> resolution.
--

5. Budget: Complete a budget page(s) for each organization to which you shall provide funds. List the organization(s) below. (Use additional pages if necessary)
Doctors' Memorial Hospital Emergency Medical Services, Taylor County

'BUDGET PAGE

A. Salaries and Benefits:

For each position title, provide the amount of salary per hour, FICA per hour, other fringe benefits, and the total number of hours.	Amount
TOTAL Salaries =	\$ 0.00
TOTAL FICA & Other Benefits =	
Total Salaries & Benefits =	\$ 0.00

B. Expenses: These are travel costs and the usual, ordinary, and incidental expenditures by an agency, such as, commodities and supplies of a consumable nature excluding expenditures classified as operating capital outlay (see next category).

List the item and, if applicable, the quantity	Amount
Total Expenses =	\$ 0.00

C. Vehicles, equipment, and other operating capital outlay means equipment, fixtures, and other tangible personal property of a non consumable and non expendable nature with a normal expected life of one (1) year or more.

List the item and, if applicable, the quantity	Amount
5 each Garmin nuvi 3597 LMTHD 5-inch	\$2,323.00
Portable Bluetooth Vehicle GPS with lifetime maps	
\$464.60 each	
Total Veh. & Equipment =	\$ 2,323.00
<u>Grand Total =</u>	<u>\$ 2,323.00</u>

**FLORIDA DEPARTMENT OF HEALTH
EMERGENCY MEDICAL SERVICES (EMS) GRANT SECTION**

REQUEST FOR GRANT FUND DISTRIBUTION

In accordance with the provisions of Section 401.113(2) (a), *Florida Statutes*, the undersigned hereby requests an EMS grant fund distribution for the improvement and expansion of pre-hospital EMS.

DOH Remit Payment To:

The agency name and mailing address **must** be in the state MyFloridaMarketPlace (MFMP) system.

Name of Agency: Taylor County Board of Commissioners

Mailing Address: P.O. Box 620

Perry, FL 32348

Federal Identification number: 59-6000879

Authorized County Official: _____

Signature

Date

Chairman

Type or Print Name and Title

Sign and return this page with your application to:

*Florida Department of Health
Emergency Medical Services Section, Grants
4052 Bald Cypress Way, Bin A-22
Tallahassee, Florida 32399-1722*

Do not write below this line. For use by State Emergency Medical Services Program

Grant Amount for State to Pay: \$ _____ Grant ID: Code: C50

Approved By : _____
Signature of State EMS Grant Officer Date

State Fiscal Year: 2016 - 2017

<u>Organization Code</u>	<u>E.O.</u>	<u>OCA</u>	<u>Object Code</u>	<u>Category</u>
64-61-70-30-000	05	SF005	750000	059998

Federal Tax ID: VF _ _ _ _ _

Grant Beginning Date: _____ Grant Ending Date: _____



TAYLOR COUNTY BOARD OF COUNTY COMMISSIONERS

ANNIE MAE MURPHY, Clerk
Post Office Box 620
Perry, Florida 32348
(850) 838-3506 Phone
(850) 838-3549 Fax

DUSTIN HINKLE, County Administrator
201 East Green Street
Perry, Florida 32347
(850) 838-3500, extension 7 Phone
(850) 838-3501 Fax

CONRAD C. BISHOP, JR., County Attorney
Post Office Box 167
Perry, Florida 32348
(850) 584-6113 Phone
(850) 584-2433 Fax

Upon motion of Commissioner _____ with second by Commissioner _____ and a vote of _____ the Board of Taylor County Board of County Commissioners, adopt the following resolution:

RESOLUTION

WHEREAS, THE STATE OF FLORIDA, DEPARTMENT OF HEALTH HAS ESTABLISHED THE COUNTY EMERGENCY MEDICAL SERVICES GRANT PROGRAM, AND;

WHEREAS, TAYLOR COUNTY BOARD OF COMMISSIONERS IS ELIGIBLE TO RECEIVE AN AWARD UNDER THIS PROGRAM, TO IMPROVE THE COUNTY'S PRE-HOSPITAL EMERGENCY MEDICAL SERVICES SYSTEM;

THEREFORE BE IT RESOLVED, THAT THE TAYLOR COUNTY BOARD OF COMMISSIONERS CERTIFIES THAT GRANT FUNDS RECEIVED FROM THE COUNTY EMERGENCY MEDICAL SERVICES AWARD WILL IMPROVE AND EXPAND PRE-HOSPITAL EMERGENCY MEDICAL SERVICES AND THE THAT THE GRANT MONIES WILL NOT BE USED TO SUPPLANT EXISTING COUNTY EMERGENCY MEDICAL SERVICES BUDGET ALLOCATIONS.

DONE AND ORDERED IN REGULAR SESSION AT PERRY, FLORIDA THIS 22nd DAY OF NOVEMBER 2016, A.D.

*Board of County Commissioners
Taylor County, Florida*

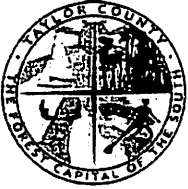
Attest: _____
Annie Mae Murphy, Clerk

By: _____
, Chairman

ITEMS TO BE APPROVED BY BOCC FOR REMOVAL FROM FIXED ASSET INVENTORY

<u>Dept. Name</u>	<u>Item Description</u>	<u>Location</u>	<u>Serial #</u>	<u>Asset#</u>	<u>Reason for Disposition</u>
Dept. 0903-Tax Collector	Chevrolet Chevrolet Blazer SUV	Tax Collector	1GNDT13XX4K167975	6686	Trade-In on New Vehicle

8 A.



DISPOSITION OF ASSET REPORT
TAYLOR COUNTY, FLORIDA

TO: BOARD OF COUNTY COMMISSIONERS

Clerk Asset Number:

6686
Board Asset Number:

FROM: Tax Collector
Department Name

DEPT 0903
Number

DATE: 10-13-16

To Whom It May Concern:

The following changes have occurred in the property in my custody. This information should be entered on your Property Record.

IDENTIFICATION DATA

Name of Item <u>Chevrolet Blazer</u>	Room #	Make <u>Chevrolet</u>
Model <u>Blazer</u>	Year <u>Purchased in 2005</u>	Serial Number <u>1GNDT13 XX4K167975</u>
Other Description:		
Purchased with Grant: Yes/No? <input type="checkbox"/> Yes <input type="checkbox"/> No If 'Yes' please explain reason to allow disposition below.		

DISPOSITION DATA

Type of Disposition: TRADE IN

**** Property that is missing or unable to locate shall be presented to the County Commission by the Property Custodian immediately.**

Explanation for Disposal: (required) OLD WORN OUT

Location: (required) _____

APPROVED ☐ DENIED ☐ By the Taylor County Board of Commission: _____ Date _____

[Signature]
Department Head

Chairman Signature

County Administrator Approval

Date Removed From Asset Records

Fixed Assets Manager

TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:



THE BOARD TO CONSIDER A RECOMMENDATION FROM THE TAYLOR COUNTY DEVELOPMENT AUTHORITY TO APPROVE AN APPLICATION FOR ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION FOR PROSPECT DEVELOPMENT GROUP PURSUANT TO CHAPTER 70 ARTICLE II OF TAYLOR COUNTY ORDINANCES

MEETING DATE REQUESTED:

NOVEMBER 22, 2016

Statement of Issue:

STAFF HAS RECEIVED AN APPLICATION, RECOMMENDATION, AND REPORT FOR AD VALOREM TAX EXEMPTION FROM THE TCDA

Recommended Action:

APPROVE AND TASK THE COUNTY ATTORNEY TO DRAFT ENACTING LEGISLATION

Fiscal Impact:

\$46,040.40 ANNUAL EXEMPTION FOR 10 YEARS

Budgeted Expense:

NO

Submitted By:

DUSTIN HINKEL, COUNTY ADMINISTRATOR

Contact:

838-3500

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues: PROSPECT DEVELOPMENT GROUP IS PROPOSING THE CONSTRUCTION OF A GATED APARTMENT COMPLEX WITH AMENITIES WITHIN THE CITY OF PERRY. PHASE 1 IS ESTIMATED TO RESULT IN AN INVESTMENT OF \$15 MILLION TOWARDS IMPROVEMENTS TO REAL PROPERTY. THE PROJECT WOULD CREATE 100 CONSTRUCTION JOBS AND 4-5 PERMANENT ON SITE JOBS. THE DEVELOPER HAS REQUESTED AND THE TCDA HAS RECOMMENDED A 75% TAX ABATEMENT LASTING 10 YEARS FROM THE POINT OF PROJECT COMPLETION IN 2017.

Options:

APPROVE THE APPLICATION AND TASK THE COUNTY ATTORNEY TO DRAFT AN ORDINANCE PURSUANT TO CHAPTER 70 ARTICLE II

**DENY THE APPLICATION
MODIFY THE APPLICATION**

Attachments:

**DR-418 APPLICATION
RECOMMENDATION FROM TCDA
REPORT FROM THE TCDA DIRECTOR**

DR-418
R. 12/99

1 Business name Prospect Perry Apartments LLC		Mailing address PO Box 520267	
2 Please give name and telephone number of owner or person in charge of this business. Name Mark Filburn		Longwood, FL 32752 Telephone number 407-502-2959	
3 Exact Location (Legal Description and Street Address) of Property for which this return is filed 2640 Byron Butler Parkway S, Perry, FL 32348 - RE# 05767-000 (See Attached Legal Description)			4 Date you began, or will begin, business at this facility Est 01/01/18
5 Description of the improvements to real property for which this exemption is requested Construction of 152 Unit Multi Family Apartment Village and Amenities			Date of commencement of construction of improvements Est 03/01/17
6 Description of the improvements to real property for which this exemption is requested			

6 Description of the tangible personal property for which this exemption is requested and date when property was, or is to be purchased						APPRaiser's USE ONLY	
Class or Item	Age	Date of Purchase	Original Cost	Taxpayer's Estimate of		Cond*	
				Cond*	Fair Market Rent		
Tangible Personal Property Used in Completion	0	TBD	\$		\$		\$
			\$		\$		\$
			\$		\$		\$
			\$		\$		\$
			\$		\$		\$
			\$		\$		\$
			\$		\$		\$
			\$		\$		\$
			\$		\$		\$
			\$		\$		\$
Average value of inventory on hand: \$2			\$		\$		\$

Property Appraiser's Use Only	
I	Total revenue available to the county or municipality for the current fiscal year from ad valorem tax sources
II	Revenue lost to the county or municipality for the current fiscal year by virtue of exemptions previously granted under this section
III	Estimate of the revenue which would be lost to the county or municipality during the current fiscal year if the exemption applied for were granted and the property for which the exemption is requested would otherwise have been subject to taxation
IV	Estimate of the taxable value lost to the county or municipality if the exemption applied for was granted
V	I have determined that the property listed above meets the definition, as defined by Section 196.012(15) or (16), Florida Statutes, as a
VI	Last year for which exemption may be applied

Signature/Property Appraiser



NORTH FLORIDA'S RISING STAR

11/03/2016

Board of Directors

Taylor County Development Authority

Prospect Development Group submitted an application for an Economic Development Ad Valorem Property Tax Exemption, State of Florida form DR-418, to my office dated November 3rd, 2016 requesting Abatement of Ad Valorem Taxes related to their proposed development, Prospect Perry Apartments, LLC, in Taylor County. I have reviewed the application and found that it is complete, the applicant has provided the required information, and the applicant satisfies the requirements of section 70-38 of the enacting ordinance.

The proposed development would occur at 2640 Byron Butler Parkway in two phases. Phase I, which this application is in reference to, will result in an estimated investment in the county of over ten million dollars and a total cost of over 15 million dollars. Phase II would bring the total investment to over twenty million dollars. The developer has agreed to use local sources of materials and labor when feasible, further increasing the economic impact to the county. The development will result in immediate increases in both Ad Valorem and other County Revenue sources. The development will support over 100 estimated construction jobs and 4-5 estimated permanent on site jobs as well as increasing revenues to local service, retail, and hospitality industries during and after construction.

As the approval of the abatement is vital to the commencement of the project, as Director of the TCDA I recommend and request that the TCDA board approve the attached recommendation to the County Commission recommending approval of the application at a 75% Abatement for a period of 10 Years.

Scott Frederick

Director

Taylor County Development Authority

TAYLOR COUNTY DEVELOPMENT AUTHORITY

103 E. Ellis St., Perry, FL 32348 | floridarisingstar.com | 850-584-5627



NORTH FLORIDA'S RISING STAR

11/15/2016

Taylor County Commission

Prospect Development Group submitted an application for an Economic Development Ad Valorem Property Tax Exemption, form DR-418, to the Taylor County Development Authority dated November 3rd, 2016 requesting Abatement of Ad Valorem Taxes related to their proposed development, Prospect Perry Apartments, LLC, in Taylor County. TCDA has reviewed the application and found that it is complete, the applicant has provided the required information, and the applicant satisfies the requirements of section 70-38 of the ordinance.

The proposed development would occur at 2640 Byron Butler Parkway in two phases. Phase I, which this application is in reference to, will result in an estimated investment in the county of over ten million dollars and a total cost in excess of 15 million dollars. Phase II would bring the total investment to over twenty million dollars. The developer has agreed to use local sources of materials and labor when feasible, further increasing the economic impact to the county. The development will result in immediate increases in both Ad Valorem and other County Revenue sources. The development will support over 100 estimated construction jobs and 4-5 estimated permanent on site jobs as well as increasing revenues to local service, retail, and hospitality industries during and after construction. Additionally, the Development will remove a major roadblock to future development in the surrounding area due to the lack of quality workforce housing.

Based on estimates from the Taylor County Property Appraiser, Phase I of the development will result in an estimated \$173,248.95 in total assessed Ad Valorem Taxes of which an estimated \$61,387.20 would consist of County Ad Valorem Taxes. A full assessment would be performed by the property appraiser after the completion of Phase I. The property is currently vacant and is not providing any significant Ad Valorem Taxes as 2016 taxes totaled \$80.53.

The TCDA hereby recommends and requests that the County Commission pass an ordinance approving the applicant at a 75% Abatement of the eligible taxes under its jurisdiction for a period of 10 Years. This will result in immediate increases to county revenues, while providing the support needed to ensure that development proceeds.

Alan Dodimead

Chairman

Taylor County Development Authority

TAYLOR COUNTY DEVELOPMENT AUTHORITY

103 E. Ellis St., Perry, FL 32348 | floridarisingstar.com | 850-584-5627

ARTICLE II. - ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTIONS^[2]*Footnotes:*

--- () ---

Businesses, ch. 18; economic incentive program, § 18-241 et seq.

DIVISION 1. - GENERALLY

Sec. 70-31. - Short title.

This article shall be known as the "Economic Development Ad Valorem Tax Exemption Ordinance of the Taylor County Board of County Commissioners."

(Ord. No. 2009-08, § 1, 5-4-2009)

Sec. 70-32. - Authority.

The board of county commissioners is authorized and empowered to enact this article pursuant to Article VII, Section 3, of the Constitution of the State of Florida and F.S. § 196.1995. In a referendum duly held on January 29, 2008, the electorate of Taylor County authorized the board of county commissioners to grant economic development ad valorem tax exemptions.

(Ord. No. 2009-08, § 2, 5-4-2009)

Sec. 70-33. - Intent and purpose.

It is the intent and purpose of the board of county commissioners in enacting this article to facilitate and foster the following:

- (1) Provide an incentive to those new or expanded businesses which make a positive contribution to the economy of Taylor County in terms of new jobs and improvements to real and personal property;
- (2) Promote the economy by creating jobs in Taylor County in such a manner so as to not disadvantage existing businesses while recognizing that productive competition assists economic growth;
- (3) Enhance the quality of life for the residents of Taylor County by attracting new businesses or fostering expansion of existing businesses;
- (4) Provide incentives to certain eligible businesses (statutorily defined) of diverse industries having a positive impact on the economy of Taylor County;
- (5)

Promote the public purpose of enhancing economic growth in Taylor County so as to benefit the county's corporate and residential citizens;

- (6) Provide an open, rational, nonarbitrary, nondiscriminatory basis by which the county commission may grant or deny economic development ad valorem tax exemptions, pursuant to the economic development goals of Taylor County; and
- (7) Grant economic development ad valorem tax exemptions in accordance with the factors and requirements of this article and to consider any other factors which could result in economic growth within Taylor County.

(Ord. No. 2009-08, § 3, 5-4-2009)

Sec. 70-34. - Discretion of board of county commissioners.

The board of county commissioners shall have the sole and absolute authority and discretion, as provided by law, to grant or deny economic development ad valorem tax exemptions pursuant to this article.

(Ord. No. 2009-08, § 4, 5-4-2009)

Sec. 70-35. - Eligible businesses.

The following businesses are eligible for consideration of the economic development ad valorem tax exemption pursuant to this article:

(1) New businesses which shall mean:

- a. A business establishing ten or more quality jobs to employ ten or more full-time employees in Taylor County, which manufactures, processes, compounds, fabricates, or produces for sale items of tangible personal property at a fixed location and which comprises an industrial or manufacturing plant; or
- b. A business establishing 25 or more quality jobs to employ 25 or more full-time employees in Taylor County, the sales factor of which, as defined by F.S. § 220.15(5), for the facility with respect to which it requests an economic development ad valorem tax exemption is less than 0.50 for each year the exemption is claimed; or
- c. An office space in Taylor County owned and used by a business newly domiciled in Taylor County; provided such office space houses 50 or more full-time employees of such business; provided that such business or office first begins operation on a site clearly separate from any other commercial or industrial operation owned by the same business.
- d. Any business located in an enterprise zone that first begins operation on a site clearly separate from any other commercial or industrial operation owned by the same business.

(2) Expansion of an existing business, which shall mean:

- a. A business establishing ten or more quality jobs to employ ten or more full-time employees in Taylor County, which manufactures, processes, compounds, fabricates, or produces for sale items of tangible personal property at a fixed location and which comprises an industrial or manufacturing plant; or
- b. A business establishing 25 or more quality jobs to employ 25 or more full-time employees in Taylor County, the sales factor of which, as defined by F.S. § 220.15(5), for the facility with respect to which it requests an economic development ad valorem tax exemption is less than 0.50 for each year the exemption is claimed; provided that such business increases operations on a site collocated with a commercial or industrial operation owned by the same business, resulting in a net increase in employment of not less than ten percent or an increase in productive output of not less than ten percent.
- c. Any business located in an enterprise zone that increases operations on a site collocated with a commercial or industrial operation owned by the same business.

(Ord. No. 2009-08, § 5, 5-4-2009)

Sec. 70-36. - Definitions.

The following words or phrases shall have the meanings ascribed to them, unless the context clearly indicates otherwise:

Applicant means any person, firm, partnership, corporation, or other business entity or organization who files an application with the county commission seeking an economic development ad valorem tax exemption.

Commission means the Board of County Commissioners of Taylor County, Florida.

Economic development committee means the Taylor County Development Authority.

Enterprise zone means an area designated as an enterprise zone pursuant to F.S. § 290.0065.

Improvements means physical changes made to raw land, and structures placed on or under the land surface.

Sales factor generally means a fraction of which the numerator is the total sales of the taxpayer in the State of Florida during the taxable year or period and the denominator is the total sales of the taxpayer everywhere during the taxable year or period, pursuant to F.S. § 220.15(5).

Quality job is defined by Taylor County Ordinance 2006-1, codified as § 18-241 et seq. of this Code.

(Ord. No. 2009-08, § 6, 5-4-2009)

Sec. 70-37. - Exemption established.

- (a) *Established.* There is hereby established an economic development ad valorem tax exemption. The exemption is a local, optional tax incentive for new and expanding businesses which may be granted or denied at the sole discretion of the commission.
- (b) *Effective date.* The exemptions shall not accrue to improvements to real property made by or for the use of new or expanding businesses when such improvements have been on the tax rolls prior to the effective date the specific ordinance granting the ad valorem tax exemptions to the business.
- (c) *Maximum exemption.* The commission, at its discretion, may exempt from ad valorem taxation up to 100 percent of the assessed value of all improvements to real property made by or for the use of a new business of all tangible personal property of such new business, or up to 100 percent of the assessed value of all added improvements to real property made to facilitate the expansion of an existing business and of the net increase in all tangible personal property acquired to facilitate such expansion of an existing business.
- (d) *Replacement of property.* Property acquired to replace existing property shall not be considered to facilitate a business expansion and therefore, such replacement property, shall not be exempt from ad valorem taxation.
- (e) *Time period.* Any such exemption granted under this article shall remain in effect for up to ten years from the date of adoption of the ordinance granting the exemption.

The time period of the exemption shall be determined at the sole discretion of the commission, and nothing herein shall be construed as requiring the commission to grant an exemption for the ten-year maximum time period.

- (f) *Land not exempt.* No ad valorem tax exemption shall be granted for the land upon which new or expanded businesses are to be located. The sole intent of this article being to exempt from ad valorem taxation only certain improvements to real property and tangible personal property of new or expanded businesses.
- (g) *Applicable taxes.* The exemption shall apply only to taxes levied by the Taylor County Board of County Commissioners. The exemption shall not apply to taxes levied by the United States, State of Florida, school district, water management district or any other taxing district, or to taxes levied for the payment of bonds or taxes authorized by a vote of the electors pursuant to Section 9 and Section 12, Article VII of the Florida Constitution.
- (h) *Granted by article.* Any exemption granted under this article shall be by a separate duly adopted ordinance of the commission.

(Ord. No. 2009-08, § 7, 5-4-2009)

Sec. 70-38. - Application.

Any applicant desiring an economic development ad valorem tax exemption shall, on or before March 1 of the year in which the exemption is requested, file with the commission's designee, (Taylor County Development Authority) Form DR-418 prescribed by the Florida Department of Revenue, or any amendment or replacements thereto, and any supplemental form prescribed by the county (together referred to as "applicant"). The Application shall request that the commission adopt an ordinance granting the applicant an exemption pursuant to this article and shall include the following information:

- (1) The name and location of the new business or the expansion of an existing business;
- (2) A description of the improvements to real property for which an exemption is requested and the date of commencement of construction of such improvements;
- (3) A description of the tangible personal property for which an exemption is requested and the dates when such property was or is to be purchased;
- (4) Proof, to the satisfaction of the commission, that the applicant is a new business or an expansion of an existing business as defined in section 70-35.
- (5) The following information:
 - a. The anticipated number of employees of the business;
 - b. The expected numbers of employees of the business who will reside in Taylor County;
 - c. The average wage of the employees of the business;
 - d. The type of industry or business;
 - e. The environmental impact of the business;
 - f. The anticipated volume of business or production;
 - g. Whether relocation or expansion of the business would occur without the exemption;
 - h. Whether the business is/or will be located within an enterprise zone or redevelopment area;
 - i. The cost and demand for services or product produced by the business;
 - j. The source of supplies of the business and whether other businesses in the county will be used to meet the supply demands of the business.

(Ord. No. 2009-08, § 8, 5-4-2009)

Sec. 70-39. - Application process.

Upon receipt of an application for the economic development ad valorem tax exemption, the application shall be reviewed in the following manner:

- (1) *Prescreening.* The Taylor County Development Authority (TCDA) Director, or his/her designee, shall review the application within ten days of submission to determine whether the application has satisfied all the requirements of section 70-38. Once the application is determined to be complete,

the director shall schedule a meeting of the TCDA board of directors. The meeting shall be held within 30 days of determining the application is complete, or as soon as practical thereafter.

- (2) *Preliminary analysis.* No later than ten days prior to the Taylor County Development Authority (TCDA) board of directors meeting, the TCDA director shall prepare, in writing, a recommendation of the applicant's eligibility for an exemption and prepare an economic impact analysis of the application. The recommendation and analysis shall be forwarded to the TCDA board of directors immediately upon completion.
- (3) *Economic development committee review.* The TCDA board of directors shall review the application and the director's recommendation and analysis to determine whether the applicant is eligible for an exemption and shall recommend to the commission approval or denial of the application (with or without conditions), and the degree and length of the exemption if approval is recommended.
- (4) *Property appraiser review.* Upon receipt and careful review of the original application, the property appraiser shall report the following information to the commission within 30 days:
 - a. The total revenue available to the county for the current fiscal year from ad valorem tax sources, or an estimate of such revenue if the actual total revenue available cannot be determined;
 - b. Any revenue lost to the county for the current fiscal year by virtue of exemptions previously granted, or an estimate of such revenue if the actual revenue lost cannot be determined;
 - c. An estimate of the revenue which would be lost to the county during the current fiscal year if the exemption applied for were granted had the property for which the exemption is requested otherwise been subject to taxation; and
 - d. A determination as to whether the property for which an exemption is requested is to be incorporated into a new business or the expansion of an existing business, or into neither, which determination the property appraiser shall also affix to the face of the application.
- (5) *Final review/adoption by commission.* Upon receipt of the property appraiser's report, the TCDA director shall schedule the application on the next available commission meeting. At that meeting, the commission shall consider the application, recommendation of the TCDA board of directors, recommendation and analysis of the TCDA director, and the property appraiser's report to determine whether or not to consider the adoption of an ordinance granting an economic development ad valorem tax exemption to the applicant. The ordinance, if adopted, shall be adopted in the same manner as any other ordinance of the county and shall include, at a minimum, the following:
 - a. The name and address of the new business or expansion of an existing business to which the exemption is granted;
 - b. The total amount of revenue available to the county from ad valorem tax sources for the current fiscal year, the total amount of revenue lost to the county for the current fiscal year by virtue of economic development ad valorem tax exemptions currently in effect, and the

estimated revenue loss to the county for the current fiscal year attributable to the exemption of the business named in the ordinance;

- c. The period of time for which the exemption will remain in effect and the expiration date of the exemption;
- d. A finding that the business meets the definition of a new business or an expansion of an existing business as set forth in section 70-35; and
- e. A statement that the exemption is subject to the terms and conditions of this article and/or other terms and conditions required by the commission.

(Ord. No. 2009-08, § 9, 5-4-2009)

Sec. 70-40. - Precedent non-binding.

Applications for exemptions shall be considered by the commission on a case-by-case basis, after consideration by commission of the recommendations of the TCDA board of directors, and the property appraisers report. No precedent shall be implied or inferred by the granting or denial of an exemption pursuant to this article.

(Ord. No. 2009-08, § 10, 5-4-2009)

Sec. 70-41. - All exemptions granted are conditional.

All exemptions granted pursuant to this article shall be conditioned upon the applicant maintaining the new business or the expansion of an existing business, as defined in section 70-35, for the duration of time in which the exemption was granted. In addition the application is conditioned upon the applicant submitting an annual report to the commission evidencing the satisfaction of this condition. The report shall be on a form adopted by the county. The report shall be received by the commission no later than January 31 of each year. The applicant shall also submit any other information or reports as the commission deems reasonably necessary for purposes of determining whether the applicant is complying with the terms, conditions, and intent and purpose of this article, the terms and conditions of the ordinance granting the exemption, and any representations made in the application process.

(Ord. No. 2009-08, § 11, 5-4-2009)

Sec. 70-42. - Revocation of exemption/recovery of funds.

The commission reserves the right to revoke by ordinance any economic development ad valorem tax exemption granted pursuant to this article if an applicant fails to comply with any term or condition set forth in this article or the ordinance granting the exemption. If an exemption is revoked, the commission

may recover any ad valorem taxes previously exempted by this article. In addition, the county shall have the right to recover any and all costs and damages (including reasonable attorney fees) incurred in recovering ad valorem taxes from the applicant.

(Ord. No. 2009-08, § 12, 5-4-2009)

Secs. 70-43—70-60. - Reserved.

DIVISION 2. - AD VALOREM TAX EXEMPTION FOR LANCE MFG, INC.

Sec. 70-61. - Purpose.

This division shall create an ad valorem tax exemption for Lance Mfg, Inc.

(Ord. No. 2006-2, § 1, 4-3-2006)

Sec. 70-62. - Exemption granted.

An economic development ad valorem tax exemption is hereby granted to Lance Mfg, Inc., expanding in Taylor County, on the increase in tangible personal property purchased as manufacturing equipment.

- (1) The total amount of revenue available to Taylor County from ad valorem tax sources for the current fiscal year is \$10,183,002.00. Zero dollars is lost to Taylor County for the current fiscal year by virtue of exemptions currently in effect from previous years.
- (2) The tax exemption hereby granted shall be for a term of ten years, commencing with the first year the new improvements and personal property are added to the assessment roll, and lasting ten years thereafter, for 50 percent annually of the increase in tangible personal property ad valorem taxes, up to \$36,000.00 annually.
- (3) In accordance with the findings of the board of county commissioners and the property appraiser, the property hereby exempted from ad valorem tax exemption meets the definition of an expansion of an existing business, as defined by F.S. § 196.012.
- (4) Lance Foods, Inc. shall submit to the county an annual report providing evidence of continued compliance with the definition of a new business or an expansion of an existing business for each of the ten years during which Lance Foods, Inc. is eligible to receive ad valorem tax exemption. The annual report shall be submitted to the county administrator by January 31 of each year. If the annual report is not received, or if the annual report indicates that Lance Foods, Inc. no longer meets the criteria of F.S. § 196.012, the county administrator shall make a report to the board of county commissioners for consideration of revocation of this ordinance granting the tax exemption.

(Ord. No. 2006-2, § 2, 4-3-2006)

Secs. 70-63—70-70. - Reserved.

DIVISION 3. - AD VALOREM TAX EXEMPTION FOR THULE MFG, INC.

Sec. 70-71. - Purpose.

This division shall create an ad valorem tax exemption for Thule Mfg, Inc.

(Ord. No. 2010-07, § 1, 8-2-2010)

Sec. 70-72. - Exemption granted.

An economic development ad valorem tax exemption is hereby granted to Thule Mfg, Inc., expanding in Taylor County, on the 28,000 square foot expansion of the building located at 606 Industrial Park Drive.

- (1) The total amount of revenue available to Taylor County from ad valorem tax sources for the current fiscal year is \$9,485,484.00. \$26,290.77 is lost to Taylor County for the current fiscal year by virtue of exemptions currently in effect from previous years.
- (2) The tax exemption hereby granted shall be for a term of five years, commencing with the first year the new improvements and personal property are added to the assessment roll, and lasting four years thereafter, for 100 percent annually of the increase in taxes due to the 28,000 square foot expansion to the building, up to \$6,000.00 annually.
- (3) In accordance with the findings of the board of county commissioners and the property appraiser, the property hereby exempted from ad valorem tax exemption meets the definition of an expansion of an existing business, as defined by F.S. § 196.012.
- (4) Thule Mfg. Inc. shall submit to the county an annual report providing evidence of continued compliance with the definition of a new business or an expansion of an existing business for each of the four years during which Thule Mfg. Inc. is eligible to receive ad valorem tax exemption. The annual report shall be submitted to the county administrator by January 31 of each year. If the annual report is not received, or if the annual report indicates that Thule Mfg. Inc. no longer meets the criteria of F.S. § 196.012, the county administrator shall make a report to the board of county commissioners for consideration of revocation of this ordinance granting the tax exemption.

(Ord. No. 2010-07, § 2, 8-2-2010)

TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:



THE BOARD TO CONSIDER TASKING THE COUNTY ATTORNEY TO PREPARE A RESOLUTION ELECTING TO USE THE UNIFORM METHOD OF COLLECTING NON-AD VALOREM SPECIAL ASSESSMENTS FOR THE PROVISION OF FIRE PROTECTION SERVICES LEVIED WITHIN THE UNINCORPORATED COUNTY AND ADVERTISE FOR ITS CONSIDERATION BY BOARD BY THE END OF THE 2016 CALENDAR YEAR, AS AGENDAED BY THE COUNTY ADMINISTRATOR.

MEETING DATE REQUESTED:

NOVEMBER 22, 2016

Statement of Issue:

BOARD TO CONSIDER TASKING THE COUNTY ATTORNEY TO DRAFT AND ADVERTISE A RESOLUTION

Recommended Action:

APPROVAL

Fiscal Impact:

\$0

Budgeted Expense:

N/A

Submitted By:

DUSTIN HINKEL, COUNTY ADMINISTRATOR

Contact:

838-3500

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues: THIS ITEM WAS TABLED FROM THE PREVIOUS BOARD MEETING FOR CONSIDERATION BY THE NEW BOARD OF COUNTY COMMISSIONERS. APPROVAL OF THIS ITEM MEANS THE TASKING OF THE COUNTY ATTORNEY TO DRAFT A RESOLUTION FOR THE BOARD'S LATER CONSIDERATION. APPROVAL THE RESOLUTION WOULD INITIATE THE PROCESS OF STUDYING AND PROPOSING A SPECIAL ASSESSMENT FEE TO FUND SPECIFICALLY THE FIRE RESCUE SERVICE. FIRE RESCUE CONSTITUTES NEARLY 90% OF ALL MSTU FUND EXPENDITURES AND THE VAST MAJORITY OF NEEDED CAPITAL EXPENDITURES. ESTABLISHING A FIRE ASSESSMENT WOULD ESTABLISH A DEDICATED FUNDING STREAM TO MEET THE GROWING OPERATIONAL AND CAPITAL DEMANDS OF THIS PUBLIC SAFETY SERVICE. THE SPECIAL ASSESSMENT WOULD RESULT IN A FLAT FEE ASSESSED ON ALL PROPERTY INSTEAD OF A MILLAGE RATE OF THE PROPERTY VALUE.

Options:

APPROVE
DENY

Attachments:

2010 RESOLUTION
FIRE ASSESSMENT PRESENTATION

RESOLUTION NO.

A RESOLUTION OF TAYLOR COUNTY, FLORIDA ELECTING TO USE THE UNIFORM METHOD OF COLLECTING NON-AD VALOREM SPECIAL ASSESSMENTS FOR THE PROVISION OF FIRE PROTECTION SERVICES LEVIED WITHIN THE UNINCORPORATED AREA OF THE COUNTY; STATING A NEED FOR SUCH LEVY; PROVIDING FOR THE MAILING OF THIS RESOLUTION; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Taylor County, Florida (the "County") is contemplating the imposition of special assessments for the provision of fire protection services; and

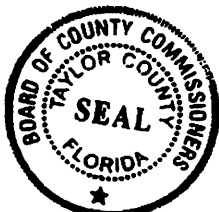
WHEREAS, the County intends to use the uniform method for collecting non-ad valorem special assessments for the cost of providing fire protection services to property within the unincorporated area of the County as authorized by section 197.3632, Florida Statutes, as amended, because this method will allow such special assessments to be collected annually commencing in November 2010, in the same manner as provided for ad valorem taxes; and

WHEREAS, the County held a duly advertised public hearing prior to the adoption of this Resolution, proof of publication of such hearing being attached hereto as Exhibit A.

NOW, THEREFORE BE IT RESOLVED:

1. Commencing with the Fiscal Year beginning on October 1, 2010, and with the tax statement mailed for such Fiscal Year, the County intends to use the uniform method of collecting non-ad valorem assessments authorized in section 197.3632, Florida Statutes, as amended, for collecting non-ad valorem assessments for the cost of providing fire protection services. Such non-ad valorem assessments shall be levied within the unincorporated area of the County. A legal description of such area subject to the assessment is attached hereto as Exhibit B and incorporated by reference.
2. The County hereby determines that the levy of the assessments is needed to fund the cost of fire protection services within the unincorporated area of the County.
3. Upon adoption, the County Clerk is hereby directed to send a copy of this Resolution by United States mail to the Florida Department of Revenue, the Taylor County Tax Collector, and the Taylor County Property Appraiser by January 10, 2010.
4. This Resolution shall be effective upon adoption.

DONE AND ORDERED in regular session at Perry, Taylor County, Florida, this 15th day of December, 2009.



BOARD OF COUNTY COMMISSIONERS
TAYLOR COUNTY, FLORIDA

BY: 

MARK WIGGINS, CHAIRMAN

ATTEST:


ANNIE MAE MURPHY, CLERK

Taylor County Funding Essential County Services

August 24, 2015

Topics of Discussion

- **Types of Revenue Sources**
 - Authorized in Constitution
 - Authorized by the Legislature
 - Based on Home Rule Authority
- **Funding Essential Services**
 - Fire Protection
 - Emergency Medical Services
 - Sheriff
 - Stormwater/Drainage/Canal Maintenance
 - Other Essential Services
 - Mosquito Control
 - Animal Control
 - Recreation
 - Economic Development

Types of Revenue Sources

Authorized by Constitution

Ad Valorem Property Taxes

- **Constitutional Constraints**

 - Millage Caps

 - Uniformity

 - Dual Tax Concerns

- **Municipal Service Taxing Units (“MSTUs”)**

Municipal Service Taxing Units

- May Include All Or Portion Of County
- Additional 10 Mills For Municipal Services and Facilities
- No Referendum
- Section 125.01, Florida Statutes

Authorized by the Legislature

Taxes Shared with Local Governments

- Revenue sharing
- E-911 fee
- SHIP

- **Other Local Revenues**

- Communications Service Tax
- Local Fuel Taxes
- Tourist Development Tax
- Local Discretionary Sales Tax

Home Rule Revenue Sources

What is a home rule revenue source?

- Any government charge
 - Except a tax
 - That is not inconsistent with general or special law

Types of home rule revenue sources

- Impact Fees
- User Fees
- Special Assessments

Special Assessments

Definition:

Charges assessed against the *property* of some particular locality because that *property* derives some *special benefit* from the expenditure of the money.

Special Assessments

Is a Special Assessment a Tax?
No.

Similarities

- Both generate revenue to pay for services and facilities
- Both are mandatory and can be collected on the tax bill

Differences

- Assessments must benefit property; taxes need not
- Authorization for special assessments come from the Home Rule powers of the local government; taxes must be provided by general law
- Local governments may develop the rate of assessments and the manner of apportioning costs; taxes must be prescribed by Legislature

Special Assessments

Case Law Requirements

- Special benefit to property
- Fair and reasonable apportionment
 - Logically and factually driven method must be developed to spread the costs among the benefited properties.
 - Does method of apportionment make sense in terms of what is being provided?
 - Legislative determination receives judicial deference.

Special Assessments

Examples of Special Benefit:

- Fire Protection
- Road Improvements
(Paving and O&M)
- Beautification
- Sidewalks
- Street lighting
- Downtown Redevelopment
- Solid Waste
- Water and Sewer Improvements
- Stormwater
- Canal dredging
- Parking Facilities

Special Assessments

No Special Benefit

Case Law:

- Public Hospitals
- Public Health Units
- Emergency Medical Services

Not litigated yet:

- Law enforcement
- Parks and Recreation

Methods of Apportionment

- Physical Use of Property
- Relative Proximity to Facility
- Amount of Service/Facility Required
- Linear Front Foot
- Per Parcel or Unit
- Square Footage of Improvements
- Relative Value of Property
- Trip Generation
- Combination of Factors

Collection Methods

- **Uniform Method**
 - Tax Bill - Section 197.3632, Fla. Stat.
- **Separate Bill**
 - Lien and Foreclosure Method
- **Utility Bill**
- **Combination of Methods**

Collection Methods —

Pros and Cons

	Tax Bill	Separate. Bill	Utility Bill
Pro's	<ul style="list-style-type: none"> • Highest collection rate (95 – 98%) • One bill with all charges • Use tax roll data from PA 	<ul style="list-style-type: none"> • Deadlines set by local government • Time frame set by local government • Use tax roll from PA • Can use for government property 	<ul style="list-style-type: none"> • Deadlines set by local government • Time frame set by local government • Easier to charge exempt property • Can use for government
Con's	<ul style="list-style-type: none"> • Strict deadlines • Strict time frame • Exempt property information missing • Cannot use for government property 	<ul style="list-style-type: none"> • Lowest collection rate (70 – 90%) • More expensive to implement • No full picture of charges • Exempt property information missing 	<ul style="list-style-type: none"> • Collection issues regarding non-payment • Utility bill gets crowded • Difficult to correlate utility accounts to property uses (methodology issues) • May miss vacant property or those without an utility account.

Typical Procedures

- Notice of Intent (Uniform Method of Collection)
- Define benefit or service area
- Develop apportionment methodology
- Calculate rates
- Adopt procedural ordinance
- Adopt initial resolution
- Provide for public notice
- Adopt final rates
- Collect assessment (Uniform Method or Alternative)

Funding Essential services

Funding Fire Services

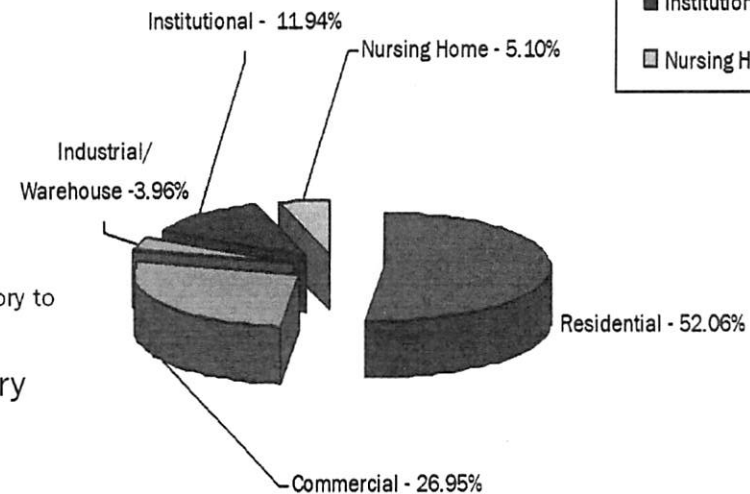
- Countywide millage
- MSTU
- Special Assessment

Development of Fire Assessment Program

1. Project Initiation
 - Data collection and review
 - Kickoff meeting
 - Identify project goals and strategies
2. Detailed Fire Call Data Analysis
3. Identify Full Cost of Service and Revenue Requirements
 - Develop five-year assessable budget
 - Including: Capital Improvement Project costs, service enhancements, indirect costs, etc.
4. Develop Initial Assessment Roll Database
 - Identify benefitted parcels
 - Determine fair and reasonable apportionment methodology
5. Calculate Proforma Assessment Rate Scenarios
6. Prepare and Present Fire Assessment Memorandum

Historical Demand Methodology

- Develop Call and Incident Profile
 - Determine Fire vs. EMS calls/incidents
 - Assign fire calls/incidents to property categories
- Determine Appropriate Property Categories
 - Residential
 - Single Family
 - Multi-Family
 - Non-Residential
 - Commercial
 - Industrial/Warehouse
 - Institutional
 - Nursing Homes
- Utilize Net Assessment Budget
 - Apply the percentages of incidents per property category to assessable budget
- Determine Number of Units for Each Category
 - Dwelling units
 - Square Footage



■ Residential - 1,696
■ Commercial - 878
■ Industrial/Warehouse - 129
■ Institutional - 389
■ Nursing Home - 166

Category	Number of Incidents	Percentage of Calls	Percentage of FY 2008-09 Assessable Costs	Number of Units Dwelling Units/Square Feet	Rate Per Unit
Residential	1,696	52.06%	\$2,603,000	14,875	\$175.00
Commercial	878	26.95%	\$1,347,500	3,850,000	\$0.35
Industrial/Warehouse	129	3.96%	\$198,000	2,200,000	\$0.09
Institutional	389	11.94%	\$597,000	1,326,000	\$0.45
Nursing Home	166	5.10%	\$255,000	204,000	\$1.25
Total	3,258	100.00%	\$5,000,000		

Variations to Historical Demand Methodology

- Type and Number of Property Use Categories
- Residential Dwelling Units (based on size of dwelling unit - within “tiers”)
- Billing Units Used for Non-Residential Properties
- Cap on Building Sizes
- Call Weighting
- Service Zones

Alternative Methodology

- **Recently Upheld by the Florida Supreme Court**
- **Two-Tiered Methodology**
 - Value of Structures
 - Unimproved Land Charge
 - Base Charge

Implementation Procedures

1. Resolution of Intent
2. Home Rule Ordinance
3. Initial Assessment Resolution
4. Public Notice (mailed and newspaper)
5. Final Assessment Resolution
6. Certify Assessment Roll to Tax Collector

Funding EMS Services

- **Countywide millage**
- **EMS Tax Assessment**
 - Section 125.271, Florida Statutes
 - Definition of “County”
 - Area of Critical State Concern
 - Population of less than 75,000 and levied 10 mills
 - Ordinance authorizing EMS assessment prior to 1/1/02
- **EMS costs many be funded through a special assessment, which has been legislatively authorized as a tax**

Funding Sheriff Services

- Countywide millage
- MSTU
- Cannot use Special Assessments

Funding Stormwater/Drainage/Canal Maintenance

- MSTU
- Special Assessments

Other Essential Services

- Mosquito Control
- Animal Control
- Recreation
- Economic Development

GSG's Tools

- Interactive Rate/Revenue Database
 - Shows impact of assessment and ad valorem rates for each parcel based on various rate scenarios

Sample Rate Table for Interactive Database		
Fire Funding Options		
Fire MSTU Millage Rate	1	
1 Mill generates approximately \$XXX		
Fire Assessment - MSBU Rates	Rate	Unit Type
Residential	\$226.75	dwelling unit
Non-Residential		square foot
Commercial	\$0.11	
Industrial/Warehouse	\$0.02	
Institutional	\$0.62	
Total MSTU Revenue	\$875,376.04	
Total MSBU Revenue	\$3,968,283.25	
Combined Revenue	\$4,841,659.29	
Residential MSTU Revenue	\$464,590.15	
Residential MSBU Revenue	\$2,500,145.50	
Commercial MSTU Revenue	\$402,838.57	
Commercial MSBU Revenue	\$873,623.85	
Industrial/Warehouse MSTU Revenue	\$72,168.11	
Industrial/Warehouse MSBU Revenue	\$60,754.10	
Institutional MSTU Revenue	\$25,899.13	
Institutional MSBU Revenue	\$631,769.80	

Sample Assessment Roll Database

PID	Owner Name	Situa	Taxable Value	Bldg Count	Total MSTU	Total MSBU	MSBU Charge by Category				Units by Category			
							Residential	Commercial	Industrial/Warehouse	Institutional	Residential	Commercial	Industrial/Warehouse	Institutional
XXXXXXXX	Jim Jones		\$3,885,138.00	16	\$3,885.14	\$27,469.71	\$27,210.00	\$259.71	\$0.00	\$0.00	120	2,361	0	0
XXXXXXXX	Mike Smith		\$303,156.00	1	\$303.16	\$335.28	\$0.00	\$335.28	\$0.00	\$0.00	0	3,048	0	0
XXXXXXXX	Jill Small		\$531,003.00	1	\$531.00	\$883.30	\$0.00	\$883.30	\$0.00	\$0.00	0	8,030	0	0

TAYLOR COUNTY BOARD OF COMMISSIONERS

County Commission Agenda Item

SUBJECT/TITLE:



THE BOARD TO DISCUSS PROCESS FOR SELECTION OF CANDIDATES TO FILL THE COUNTY ADMINISTRATOR VACANCY, AS AGENDAED BY THE COUNTY ADMINISTRATOR

MEETING DATE REQUESTED:

NOVEMBER 22, 2016

Statement of Issue: BOARD TO CONSIDER APPROVAL OF A PROPOSED PROCESS AND SCHEDULE

Recommended Action: APPROVAL

Fiscal Impact: \$0

Budgeted Expense: N/A

Submitted By: DUSTIN HINKEL, COUNTY ADMINISTRATOR

Contact: 838-3500

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues: THE APPLICATION WINDOW FOR THE COUNTY ADMINISTRATOR VACANCY CLOSES ON THURSDAY, DECEMBER 1. STAFF PROPOSES THE FOLLOWING PROCESS AND SCHEDULE FOR THE BOARD'S CONSIDERATION:

1. EACH BOARD MEMBER IS PROVIDED COPIES OF ALL APPLICATIONS RECEIVED BY FRIDAY, DECEMBER 2.

2. THE BOARD HOLD A SPECIAL MEETING ON TUESDAY, DECEMBER 6, TO DISCUSS AND DEBATE THE APPLICATIONS RECEIVED AND CONSIDER APPROVAL OF A SHORT-LIST OF CANDIDATES TO MOVE FORWARD TO INTERVIEWS OR TO RE-OPEN THE APPLICATION PERIOD.

3. SHOULD THE BOARD APPROVE A SHORT-LIST OF CANDIDATES, STAFF WILL SCHEDULE INDIVIDUAL INTERVIEWS FOR EACH BOARD MEMBER WITH EACH CANDIDATE.

4. ONCE INTERVIEWS HAVE BEEN COMPLETED, THE BOARD WILL HOLD ANOTHER MEETING IN WHICH THEY WILL DEBATE MAKING AN OFFER TO A CANDIDATE OR FURTHER SHORT-LISTING THE CANDIDATES.

5. SHOULD THE BOARD ELECT TO FURTHER SHORT-LIST THE CANDIDATES STAFF WILL SCHEDULE THE CANDIDATES TO PRESENT AND TAKE QUESTIONS FROM THE BOARD AT A SPECIAL MEETING.

Options:

Attachments: