



Board of County Commissioners Leon County, Florida

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Workshop Request Executive Summary

January 18, 2011

Title: Workshop on the County's 2/3 Program

Staff:

Parwez Alam, County Administrator
Alan Rosenzweig, Assistant County Administrator
Tony Park, P.E., Director of Public Works
Scott Ross, Director, Office of Management and Budget

Issue Briefing:

This item provides an update on the County's 2/3 program including: private road repair program and the Homestead Loss Prevention Program created to prevent homesteaded property owners from losing their property due to the inability to pay the annual tax bill for the property because of the cost of the assessment. The item also considers the utilization of a portion of the local infrastructure sales tax extension to fund a portion of the paving of private dirt roads to bring them to current County standards.

Fiscal Impact:

This item has a fiscal impact. If the Homestead Loss Prevention Program is modified to include homesteaded properties with a value up to \$75,000, the estimated cost to pay for currently outstanding paving assessments should not exceed \$140,000. This cost will increase as additional tax certificates are sold. In addition, if the Board approves the modifications to the Rainbow Acres Assessment methodology, the County would not collect \$56,769 of the project cost (or approximately 5% of the total amount due).

Staff Recommendation:

Recommendation #1: Require 100% of the ROW be donated for a 2/3's 2/3's project. This approach is consistent with the City of Tallahassee's program. Through this requirement, there would not be any uncertainty related to ROW acquisition as part of the assessment. Staff anticipates that in a voluntary situation, the ROW could all be acquired in less than a year thereby not delaying the project. This approach also addresses some property owners benefiting at the expense of the other owners.

Recommendation #2: If the road paving assessment amount based on the cost construction estimate exceeds 15% of the original petition amount, require the neighborhood to have the petition redone. Recommendation #1 above will reduce the time from petition to construction and will provide some cost certainty. However, there may be other mitigating circumstances that

were not included in the original cost estimate (ie additional stormwater needs) that increase the cost. At this point in time, even with the higher cost the project still proceeds without the original petitioners having a chance to agree to the increased cost. If the petition is redone, but does not meet the necessary threshold, the County would have the fiscal exposure of the design cost (assuming the 100% donated ROW is implemented).

Recommendation #3: Direct staff to include the consideration of funding private dirt roads that meet newly established criteria through any infrastructure sales tax extension at the April 12, 2011 Board workshop.

Recommendation #4: Consolidate the Private Dirt Road Repair Program and Private Paved Road Preventative Maintenance and Repair Program into one program. Having operated under the two separate policies for several years, staff believes that these two policies can and should be merged into one.

Recommendation #5: Unless otherwise directed, staff will proceed with turning the Whispering Pines East delinquent accounts over to the County's collection agency. In addition, it is recommended that this policy be permanently sun-setted.

Recommendation #6: Revise the Homestead Loss Prevention Program (Policy No. 06-03), to include changing the Save Our Homes Assessed Value of a homestead property up to \$75,000. State in the policy that the funds provided by the County are only to support that portion of the tax certificate associated with the paving non-ad valorem assessment. All other taxes and assessments are the obligation of the property owner and must be paid by the property owner. Modify the program to allow for the complete payment of the balance of the road assessment to prevent future tax certificates being issued.

Recommendation #7: Change the administration of the Homestead Loss Prevention Program from Public Works to Health & Human Services. The administration of the program has functionally been transferred to the Housing department.

Recommendation #8: Utilize \$140,000 from the Special Assessment Paving Fund Balance to establish an account in support of the revised Homestead Loss Prevention Program.

Recommendation #9: Direct staff to make the modifications to the method of imposing the Rainbow Acres Special Improvement Assessment Liens as presented herein and to proceed with the necessary statutory process for adopting a new non-ad valorem assessment roll reflecting such modifications.

Report and Discussion

Background:

In 1982, the County enacted Chapter 16, Article II of the Leon County Code of Laws, commonly referred to as the 2/3-2/3 Ordinance (Attachment #1). The 2/3 Program provides a mechanism whereby County government, working in conjunction with local neighborhoods, can assist property owners residing on private roads and in private neighborhoods with the design, construction and financing of infrastructure improvements, such as roads and stormwater drainage facilities. In doing this, the County fronts the costs associated with the infrastructure improvements and allows residents to repay the County over time. A completed project brings infrastructure up to County standards, and in addition, the County takes over maintenance into perpetuity. Since 1982, 30 projects have been completed under the 2/3 Program, and another three projects (Linene Woods, Windwood Hills and Terre Bonne) are currently pending (Attachment #2).

On March 30, 1999, the Board ratified actions that were taken at a March 23, 1999 workshop to modify the 2/3 program by enhancing citizen notification procedures; changing the method for the imposition and collection of the existing and future assessment liens; and revising the procedures for financing of 2/3 projects (Attachment #3).

In February 2006, another workshop regarding the 2/3 program was conducted (Attachment #4). The purpose of this workshop was to review the nature of the lien for assessments as related to 2/3 projects and to present for the Board's consideration a financial assistance program for property owners in danger of losing their homes in a tax deed sale resulting solely from nonpayment of the special assessment. This workshop resulted in the creation, and ultimate adoption, of the Board's Homestead Loss Prevention Policy, Policy No. 06-3 (Attachment #5).

On June 8, 2010, following a public hearing regarding the Rainbow Acres Special Improvement Liens for its 2/3 Paving Project, the Board requested staff to schedule a workshop on the 2/3 paving project program and the private road repair program (Attachment #6). During this meeting the Board requested Commissioner Proctor meet with the neighborhood to discuss the assessment and review any alternatives.

Analysis:

The County has four specific programs to assist neighborhoods with either the maintenance or actually paving of private roads. The need for these policies is the result of previous regulations allowing developments to occur at below current standards. This resulted in developers and property owners paying lower costs than would be required today for similar activity. These roads may be dirt or paved and are maintained at varying levels:

- 2/3's 2/3's Special Assessment Paving Program
- Private Dirt Road Repair Program
- Private Paved Road Preventative Maintenance and Repair Program
- Private Paved Road Repair Services Program

In addition, the county has the Homestead Loss Prevention Program which provides assistance to homeowners to prevent tax deed sales occurring as a result of non-payment of a special assessment (including roads, stormwater and/or sewer).

The following provides a description of each program and recommendations related to each.

PROGRAM: 2/3's 2/3's Paving Program

Section 16-28 of Chapter 16, Article II of the Leon County Code of Laws reads:

“Whenever two-thirds of the owners of two-thirds of the property abutting on any road, or any continuous portion thereof, or any group of roads within the unincorporated area of the county, shall present to the Board of County Commissioners a petition signed by them requesting that their properties be especially benefitted by the acquisition of additional right-of-way or by such roads or drainage facilities being improved by paving, repaving, curbing, draining, retention, detention or constructing sidewalks and bikewalks or any combination thereof, the Board of County Commissioners shall consider such petition, and if the Board of County Commissioners determines that the properties will be especially benefitted to the extent of the liens for such special improvements as is hereinafter provided, it may approve the petition, order such special improvements to be made and assess liens equitably against the property abutting such roads or drainage facilities for the cost of such special improvements, together with all administrative and funding costs incurred in connection therewith.”

Overall, the program has been successful in helping neighborhoods have their roads paved and transitioned to the County for maintenance. The vast majority of all homeowners repay the assessment with no assistance from the County. However, over the past decade there have been three specific issues that continue to cause concern: right of way acquisition (ROW), the cost of the assessment for certain neighborhoods and the length of time from the original petition to the actual construction.

For ROW acquisition, the County attempts to have all of the property donated. However, often the County is required to acquire ROW thereby increasing the overall cost of the project. In addition, this creates an equity issue within individual neighborhoods where some property owners are financially benefiting from the project while everyone is paying. This occurs when some neighbors are donating their land to the project while others are selling their property which thereby increases the cost of the project to all the owners. ROW acquisition also takes time and often delays the start of the project. In doing so, the original cost estimates increase as a result of inflation and the total costs need to be revised. There is currently not a mechanism to revalidate the neighborhood's interest in the project at the revised cost. Alternatively, if the neighborhood needed to “repetition” at the higher cost and then did not reach the signature threshold, then the County would be exposed to the expenses incurred with no ability to be repaid.

The second significant issue is the ability for individuals in certain neighborhoods to repay the assessment. As discussed later in the Homestead Loss Prevention section of this item, Crown Ridge and Rainbow Acres have a number of properties with outstanding tax certificates on the homesteaded properties. The analysis further shows that of the properties reviewed by staff 76% of Crown Ridge and 83% of Rainbow Acres' tax bills are associated with the road paving assessment. As the assessment is placed on the tax bill, non-payment is equivalent to not paying property taxes and results in tax certificates being sold and possibly the sale of the property.

As with other community needs, the paving of certain roads for public safety needs can be deemed a paramount public purpose. As such, one approach to alleviate the deficiency noted above is to utilize the possible infrastructure sales tax extension to provide funding for a number of the outstanding private dirt roads in Leon County. Currently, for the majority of development activity, developers are required to build roads to County standards regardless if the road is public or private. There are exceptions for large rural tracts based on intensity and density. Under such a program, the County should require 100% of the ROW to be donated and have 2/3's of the property owners sign a petition requesting the project be completed. This process would ensure that only neighborhoods wanting their road paved would be included. Staff has identified 195 miles of unpaved private dirt roads. Specific criteria would need to be developed for prioritizing roads, such as a minimum number of lots accessing the road. At an estimated \$400,000 per mile, the entire 195 miles could cost approximately \$78 million.

The final issue involves the length of time from the original petition to the actual construction. Currently, staff works with the neighborhood in establishing an initial costs estimate which assumes no ROW of way cost. The neighborhood collects the signatures based on these original estimates. Once the petition has been accepted by the Board, preliminary design begins and ROW acquisition commences. The ROW acquisition can sometimes be extremely lengthy thereby delaying the construction from commencing. Such a time delay can then cause increases in the overall project cost as the result of inflation. The process currently does not provide a mechanism for the petitioners to concur with the increased costs.

The following table provides some examples of projects that have seen significant delays from petition to actual assessment; mainly associated with ROW acquisition issues:

Projects with ROW Acquisition Issues Causing Time Delays

Project	Original Estimate	Final Cost	Cost of ROW	Date of Original Estimate	Date of Final Assessment
Crown Ridge	\$425,000	\$1,103,700	\$260,543 (24%)	March 1988	May 2001
Pine Lakes	\$439,200	\$886,169	\$343,333 (39%)	March 1987	June 1996
Rainbow Acres	\$727,000	\$1,033,196	\$169,594 (16%)	May 2001	September 2010

As stated previously, the vast majority of the projects have been successful. However, the Board may wish to address some of the issues noted above through some modifications to the program.

Recommendation #1: Require 100% of the ROW be donated for a 2/3's 2/3's project. This approach is consistent with the City of Tallahassee's program. Through this requirement, there would not be any uncertainty related to ROW acquisition as part of the assessment. Staff anticipates that in a voluntary situation, the ROW could all be acquired in less than a year thereby not delaying the project. This approach also addresses some property owners benefiting at the expense of the other owners.

Recommendation #2: If the road paving assessment amount based on the cost construction estimate exceeds 15% of the original petition amount, require the neighborhood to have the petition redone. Recommendation #1 above will reduce the time from petition to construction and will provide some cost certainty. However, there maybe other mitigating circumstances that were not included in the original cost estimate (ie additional stormwater needs) that increase the cost. At this point in time, even with the higher cost the project still proceeds without the original petitioners having a chance to agree to the increased cost. If the petition is redone, but does not meet the necessary threshold, the County would have the fiscal exposure of the design cost (assuming the 100% donated ROW is implemented).

Recommendation #3: Direct staff to include the consideration of funding private dirt roads that meet newly established criteria through any infrastructure sales tax extension at the April 12, 2011 Board workshop.

PROGRAMS: *Private Dirt Road Repair Program and Private Paved Road Preventative Maintenance and Repair Program*

Over the last six years the Board has taken measures to relieve the cost of right-of-way acquisition and cost to the individual property owners by adopting the Private Dirt Road Repair Program, Policy No. 04-5 (Attachment #7) and the Private Paved Road Preventative Maintenance and Repair Program, Policy No. 06-5 (Attachment #8). These two policies allow for repair activities which are only covered within the Division of Operations General Maintenance Permit to occur and are limited in scope, but do offer an alternative to the 2/3 program. This permit allows the County to perform routine maintenance which these types of projects are considered; these projects do not then require and other types of permits. The work is conducted by in-house staff; must be paid in full prior to work commencing; and does not require any lot owner threshold.

Under the Dirt Road Repair Program (Policy No. 04-5) work is limited to that which can be accomplished within a ten-hour work day and requests for regular services are not accepted. Under the Paved Road Maintenance and Repair Program (Policy No. 06-5) work is limited to not exceed \$7,500 and one job per neighborhood per fiscal year. As with Policy 04-5, requests for regular services are not accepted.

Recommendation #4: Consolidate the Private Dirt Road Repair Program and Private Paved Road Preventative Maintenance and Repair Program into one program. Having operated under the two separate policies for several years, staff believes that these two policies can and should be merged into one.

PROGRAM: *Whispering Pines East Pilot Project – Policy 05-7 “Private Paved Road Repair Services Program”*

In April 2006, the Board adopted a pilot project for Whispering Pines East, Policy No. 05-7 (Attachment #9). The pilot project was adopted because the necessary work for the subdivision was beyond the limited scopes of the existing policies and the neighborhood was not able to garner the needed 67% support to pursue a 2/3 project. The project was not to exceed \$125,000 and the hope was that this approach might serve as an alternative to the 2/3 program, potentially alleviating the inherent challenges of right-of-way acquisition and cost to the individual property owners. Contrary to the 2/3 program, participation in the pilot project was strictly voluntary and only required 50% of the owners of the lots or parcels to submit applications agreeing to the requested services. Only those that signed up for the project and entered into a contractual agreement with the County shared in the final cost of the project. In addition, instead of being placed on the tax bill, owners were billed by the Clerk of Court.

This approach had limited success in terms of payment collection. In fact, 42% of participants (33 lots) have not made any payments for the improvements. This outstanding balance with principal and interest totals \$46,032. According to the Article 5, D(4) of the Policy, “In the event a Service Charge remains unpaid for more than ninety days after its due date, the Service Charge shall be deemed delinquent and the County Attorney shall thereafter be authorized to commence any legal action available by law for the recovery of the delinquent Service Charge.”

Recommendation #5: Unless otherwise directed, staff will proceed with turning the Whispering Pines East delinquent accounts over to the County's collection agency. In addition, it is recommended that this policy be permanently sun-setted.

PROGRAM: *Homestead Loss Prevention (Policy No. 06-03)*

To provide an avenue for property owners who have experienced a hardship and have not been able to pay their tax bills due to a pavement assessment and where tax certificates have been sold, on April 25, 2006, the Board adopted Resolution R06-14. The resolution declared that the prevention of the loss of an individual's homestead property is a paramount public purpose, especially when such loss results from the individual's inability to pay a special assessment levied under the 2/3 Program. The Resolution further declared that the loss of an individual's homestead property is an unintended consequence of the Board's adoption of the Uniform Method of Collection. In further declarations, the Board adopted Policy No. 06-3, “Homestead Loss Prevention Program” (Policy) to provide financial assistance to property owners facing the

imminent loss of his or her homestead property by tax deed sale resulting solely from the nonpayment of a special assessment levied by the Board. According to the current Policy, any owner (or his or her authorized representative) may submit an application; however, the following criteria have to be met:

- The Owner's Homestead Property must be subject to a tax certificate resulting from the nonpayment of a Special Assessment;
- The loss of the Owner's Homestead Property must be imminent as evidenced by the Owner's receipt of the Notice of Application for Tax Deed;
- The Owner must provide evidence that he or she previously applied with the Tax Collector for relief under the Homestead Property Tax Deferral Act, and that such application for relief resulted in either: (i) disapproval of the application in whole, or (ii) approval of relief in an amount insufficient to defer the entire amount of taxes due; and
- The Save our Home (SOH) Assessed Value of the Owner's Homestead Property must be no greater than Twenty-Five Thousand and 00/1000 Dollars (\$25,000).

After the criteria are met, the property owner signs an Agreement for Financial Assistance and Repayment and the Board subsequently provides the Tax Collector the amount of financial assistance sufficient to redeem the tax certificate and prevent the sale of the owner's homestead property by tax deed. The property owner is obligated to repay all outstanding amounts of financial assistance, plus any accrued interest, upon the occurrence of the following events:

- A change in the use of the Owner's Homestead Property such that the Owner is no longer entitled to claim homestead exemption pursuant to Fla. Stat. §196.01; or
- Any change in the ownership of the Owner's Homestead Property, except for a change in ownership to a surviving spouse when such spouse is eligible to claim the homestead exemption on such property pursuant to Fla. Stat. §196.01.

Subsequent to the approval of the policy, Amendment One, approved by the Florida electorate in January 2008, doubled the homestead exemption from \$25,000 to \$50,000 for homestead properties valued above \$50,000. The exemption skips the second \$25,000 of values and applies to the third \$25,000 of value for a homestead property. Therefore, a property has to be valued at \$75,000 or above to receive the full \$50,000 exemption. The Legislature skipped the second \$25,000 of value in order to prevent homestead properties in fiscally constrained counties from being completely exempt from local government tax rolls.

Due to this new legislation, staff recommends the Board change the SOH Assessed Value of the Owner's Homestead Property to \$75,000. As noted above, the additional exemption does not apply to homestead properties valued between \$25,001 and \$50,000; therefore their property tax bill will not be impacted. However, if changed to \$75,000, the policy will cover the entire exemption. If the Board chooses to change the Policy, additional homeowners will qualify for the program, which will have a corresponding financial impact to the Board.

Since its implementation in 2006, the Homestead Loss Prevention Program has been utilized by three property owners at risk of losing their home due to a 2/3 Special Assessment:

2/3 Project	Year	Lien Amount
Country Oaks	2007	\$12,144
Crown Ridge	2007	\$6,698
Crown Ridge	2009	\$9,037
Total Board Payments		\$27,879

In order to analyze the potential impacts of additional homestead properties being eligible if the Policy is changed, staff's review was narrowed to 2/3 projects with unpaid accounts, which fit the following criteria: 1) homestead exempted and 2) property valued less than \$75,000. In addition, staff reviewed accounts that currently have certificates sold to determine the potential financial impact to the Board. The results of the analysis for which records could be obtained are provided in the following table:

*2/3 Project	Currently Eligible (<\$25,000)	Eligible (if <\$75,000)	Certificates Outstanding (Number/Amount)	Number of Lots with Certificates	2/3 Assessment Outstanding	% of Tax Bill for 2/3 Assessment if <\$75,000
Pine Lakes	0	16	9/\$13,042	4	\$7,187	67%
Country Oaks**	0	1	4/\$78,909	1	\$10,530	91%
Crown Ridge	8	46	30/\$54,308	14	\$23,452	76%
Frontier Estates	0	10	1/\$1,384	1	\$535	46%
Rainbow Acres	7	38	-	-	-	83%
Totals	15	111	44/\$147,643	20	\$41,704	-

**Although the County has other 2/3 Projects with unpaid balances, the projects listed above are the only projects which include properties that will qualify for the program based on the SOH Assessed Value of the homestead property.*

***The eligible property in Country Oaks is that of Dairrell and Faye Toole, which was the subject of a December 14, 2010 Agenda Item. The County Administrator and County Attorney were authorized to resolve this matter and bring it back to the Board at a later date.*

As depicted in the above table, there are fifteen properties currently eligible for the program, based on the current requirement of an assessed property valued at less than \$25,000. Based on staff's review, if the Policy is changed to \$75,000 an additional 96 properties will become eligible. Considering the Policy is changed to \$75,000, of the 111 eligible properties, 44 certificates remain unpaid on 20 of the properties, totaling \$147,643. However, only \$41,704 of this amount is solely for the 2/3 paving assessment. The balance includes accrued interest, stormwater and solid waste assessments, and in some instances property taxes. In addition, the

table shows the average percent of the homeowners' tax bills that is for the 2/3 assessment: Pine Lakes (67%); Country Oaks (91%); Crown Ridge (76%); Frontier Estates (46%); and Rainbow Acres (83%).

The total financial impact of the additional eligible properties is not known. Staff can not determine the number of eligible property owners that may have to utilize the program in the future or the amount of financial assistance they may require. In addition, staff can not determine if property owners that utilize the program to redeem outstanding tax certificates will have to reapply for the program in the future. Any program modification will include requiring the participant to pay any outstanding ad valorem taxes and other non ad-valorem assessments (i.e. fire service, solid waste and stormwater) including associated interest penalties associated with these taxes and assessments. It is anticipated that \$140,000 will cover the additional costs of the Homestead Loss Prevention Program for any current outstanding tax certificates (Attachment #10) reflects a resolution and budget amendment allocating fund balance from the 2/3 special assessment funds to cover the costs of the program.

Recommendation #6: Revise the Homestead Loss Prevention Program (Policy No. 06-03), to include changing the Save Our Homes Assessed Value of a homestead property up to \$75,000. State in the policy that the funds provided by the County are only to support that portion of the tax certificate associated with the paving non-ad valorem assessment. All other taxes and assessments are the obligation of the property owner and must be paid by the property owner. Modify the program to allow for the complete payment of the balance of the road assessment to prevent future tax certificates being issued (Attachment #11).

Recommendation #7: Change the administration of the Homestead Loss Prevention Program from Public Works to Health & Human Services. The administration of the program has functionally been transferred to the Housing department.

Recommendation #8: Utilize \$140,000 from the Special Assessment Paving Fund Balance to establish an account in support of the revised Homestead Loss Prevention Program.

RAINBOW ACRES: Proposed Modification to Assessment Methodology

On September 14, 2010, the Board approved the Special Improvement Liens and adopted the Non- Ad Valorem Assessment Roll for Rainbow Acres 2/3 paving project and certified the roll to the Tax Collector (Attachment #12). Subsequent to this time, the County has been approached by an effected property owner stating their individual assessment is too high as a result of the method of assessment and as such is seeking a reduction in the assessment. Given the unique per owner method in which the assessment was calculated, which has since been replaced on the

advice of the County Attorney by using either the per lot or per linear foot method, staff performed a review of the method as noted below.

As noted in attached agenda, referenced above, the Rainbow Acres assessment amount was allocated to each particular lot based on the number of units attributable to that particular lot. The base dollar amount of one unit (\$11,353.81) was calculated by dividing the total cost of the project (\$1,033,196) by the number of owners at the time the original petition was accepted by the Board in January 2001 (91 owners). The number of units attributable to a particular lot was then determined by dividing one unit by the number of lots owned by that particular lot owner in January 2001. For example, if the January 2001 owner of Lot 10 owned only Lot 10, the number of units attributable to Lot 10 would be 1.0 (one unit divided by one) and the assessment allocated to Lot 10 would be \$11,353.81. If, however, the January 2001 owner of Lot 10 also owned Lot 20, the number of units attributable to Lot 10 and Lot 20 would be 0.5 (one unit divided by two) and the assessment allocated to Lot 10 and Lot 20 would be \$5,676.90 (\$11,353.81 multiplied by 0.5 units).

Subsequent to the January 2001 acceptance of the petition, a number of lots were sold to new owners. At the time the roll was certified in September 2010, there were four owners with multiple lots that were not multiple lot owners in January 2001. Based on the approved methodology, and because the previous January 2001 owners of these lots owned only one lot, the assessments allocated to each of these owners' lots were the full \$11,353.81 base dollar amount based on a full one unit attributable to each lot.

A multi-lot owner that is being assessed the full base dollar amount for each of his lots has requested the County reconsider the method of assessment to allow the same benefit for all current multi-lot owners regardless of the ownership of record at the time of the January 2001 acceptance. Under this scenario, the County would make adjustments to the assessments allocated to the lots for four owners; and all of these owners would then see reduced assessment amounts on the tax bills for each of their individual lots. However, by allowing these reductions, there would be \$56,769 of funds that would not be collected, or approximately 5% of the original total project cost (Attachment #13). This shortfall would be the result of reducing the assessment amounts to the effected property owners and not increasing the assessment amounts on the balance of the owners.

As the County has utilized the Uniform Method of Collection for this non-ad valorem assessment, there are certain statutory provisions that need to be followed if the Board wishes to modify the amounts. Given the statutory timelines, the current year's assessment could not be altered, but next fiscal year's amounts could be changed.

Recommendation #9: Direct staff to make the modifications to the method of imposing the Rainbow Acres Special Improvement Assessment Liens as presented herein and to proceed with the necessary statutory process for adopting a new non-ad valorem assessment roll reflecting such modifications.

Options:

1. Approve Recommendations #1 through #9 outlined in the workshop item.
2. Board Direction.

Recommendation:

Option #1.

Attachments:

1. Chapter 16, Article II of the Leon County Code of Laws (2/3 Program Ordinance)
2. List of 2/3 Projects
3. Ratification of March 1999 Workshop
4. Ratification of February 2006 Workshop
5. Homestead Loss Prevention Program
6. Excerpt from the June 8, 2010 Follow-up
7. Private Dirt Road Repair Program
8. Private Paved Road Preventative Maintenance and Repair Program
9. Private Pave Road Repair Services Program
10. Resolution and Associated Budget Amendment appropriating 2/3 program fund balance for the Homestead Loss Prevention Program.
11. Revised Policy No. 06-03 "Homestead Loss Prevention Program
12. September 14, 2010 Public Hearing item and the corresponding meeting minutes
13. Recalculated Rainbow Acres Assessment Roll

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ARTICLE I. IN GENERAL

Sec. 16-1. Naming state roads.

(a) It is found and determined that numerous state roads in the county are generally known and designated by name instead of by state road number and that designating such state roads and other state roads in the county by name will avoid and prevent confusion in delivery of mail, preparation of county maps, and other matters and affairs.

(b) The Board of County Commissioners is designated as the agency for naming and renaming of state roads in the county lying outside boundaries of municipalities of the county, and is hereby empowered to name and rename any such roads.

(c) This section shall not be construed to impair the power of the state department of transportation to designate roads described in subsection (b) hereof by number.

(d) This section shall not be construed to authorize the Board of County Commissioners to name or rename any road named or renamed by act of the state legislature.

(Code 1980, § 20-1)

State law reference—Authority to name roads, F.S. § 336.05.

Sec. 16-2. Acceptance of rights-of-way.

(a) Except as otherwise provided, no rights-of-way for public roads other than those accepted under the provisions of chapter 10, article XI shall be accepted by the Board of County Commissioners unless the Board of County Commissioners determines that the proposed road on such right-of-way shall be primarily of use, service and benefit to the general traveling public.

(b) No such determination shall be made unless and until the application for the conveyance or dedication of such right-of-way has been submitted to the Tallahassee-Leon County Planning Commission for their recommendation based on the standards set forth in subsection (a).

(c) A right-of-way may be accepted for the construction and maintenance of public roads under the provisions of article II of this chapter.
(Code 1980, § 20-2)

Sec. 16-3. Private road maintenance.

(a) The Board of County Commissioners, when requested to do so, is hereby authorized to use county equipment and labor for the scraping of any private road for which the time for such work does not exceed one hour.

(b) The Board of County Commissioners shall determine a charge to be made for the use of such equipment and labor in an amount which is determined to be the cost to the county, for the furnishing of such equipment and labor for such purpose.

(Code 1980, § 20-3; Ord. No. 93-4, § 1, 4-13-93)

Secs. 16-4—16-25. Reserved.

ARTICLE II. IMPROVEMENTS

Sec. 16-26. Definitions.

The following words and phrases when used in this article shall have the following meaning, except in those instances where the context clearly indicates a different meaning:

Road shall mean any road, street or right-of-way which is open for vehicular traffic for use by the general travelling public regardless of the ownership of such road or right-of-way.

(Code 1980, § 20-18)

Cross reference—Definitions and rules of construction generally, § 1-2.

Sec. 16-27. Provisions cumulative.

This article is declared to provide an additional and supplemental remedy in respect to the subject matter hereof and shall not operate to repeal any existing law.

(Code 1980, § 20-29)

Sec. 16-28. Petition; generally.

Whenever two-thirds of the owners of two-thirds of the property abutting on any road, or any continuous portion thereof, or any group of roads within the unincorporated area of the county, shall present to the Board of County Commissioners a petition signed by them requesting that their properties be especially benefitted by the acquisition

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of additional right-of-way or by such roads or drainage facilities being improved by paving, repaving, curbing, draining, retention, detention or constructing sidewalks and bikewalks or any combination thereof, the Board of County Commissioners shall consider such petition, and if the Board of County Commissioners determines that the properties will be especially benefitted to the extent of the liens for such special improvements as is hereinafter provided, it may approve the petition, order such special improvements to be made and assess liens equitably against the property abutting such roads or drainage facilities for the cost of such special improvements, together with all administrative and funding costs incurred in connection therewith.

(Code 1980, § 20-19; Ord. No. 92-17, § 1, 9-22-92)

Sec. 16-29. Notice to public; hearing.

Upon presentation of a petition under this article, the Board of County Commissioners shall publish, at least once, in a newspaper of general circulation in the county, a notice stating that at a regular meeting of the Board of County Commissioners on a certain day and hour, to be held at least ten days after the first publication, the Board of County Commissioners will hear all interested persons on the special improvements proposed in the petition. The notice shall state in general terms a description of the proposed special improvements, the location, the estimated cost thereof, and the description of the property specially benefitted against which the special assessment is to be made. A copy of the notice shall be mailed by certified mail to the record title holders of such property at the address shown on the most recent county property appraiser's ad valorem tax assessment roll, such notice to be mailed at least 14 days prior to the public hearing. At the time designated in the notice, the Board of County Commissioners shall hear all interested persons, and may then or thereafter reject the petition, or order, by resolution, all or any part of the special improvements sought by such petition as hereinabove provided and the levy of the special assessment lien upon the property specially benefitted. The resolution shall contain the description of the property upon which the lien is imposed.

(Code 1980, § 20-20)

Sec. 16-30. Special assessment roll.

Within such time as the Board of County Commissioners may determine following the completion of the special improvements and the determination of the total cost thereof, they shall prepare a special improvement assessment roll containing property descriptions and assessments of cost against each lot or parcel of land abutting such special improvement. Upon completion thereof, the Board of County Commissioners shall publish, at least once, in a newspaper of general circulation in the county a notice stating that such special improvement assessment roll has been completed, is on file in an office designated by them, is open to public inspection, and that at a regular meeting of the Board of County Commissioners on a certain day and hour, to be held at least ten days after the date of first publication, the Board of County Commissioners will hear all interested persons on the proposed assessments. Such notice shall state in brief and general terms a description of the special improvements and the location thereof. At such hearing or at a definite time thereafter announced at such hearing, the Board of County Commissioners shall by majority vote annul, sustain or modify, in whole or in part, the special improvement assessment roll according to the special benefits which the Board of County Commissioners determines each lot or parcel of land has received by virtue of such special improvements.

(Code 1980, § 20-21)

Sec. 16-31. Special assessment lien; generally.

Immediately after the determination of the assessments as hereinbefore provided, the special improvement assessment roll as sustained or modified shall be filed in the office of the clerk of the Board of County Commissioners and such determination of assessments shall be final and conclusive, except as hereinafter provided. The Board of County Commissioners shall adopt a resolution establishing the amount of the special improvement assessment liens against all such lots or parcels of land in accordance with the final assessment roll theretofore adopted, and authorizing the issuance of special improvement lien certificates as hereinafter provided. Such resolution shall in-

STREETS, ROADS AND PUBLIC WAYS

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clude the legal description of each lot or parcel of land subject to such special improvement assessment lien, together with the amount of such lien according to the special improvement assessment roll, and an executed copy of such resolution shall be recorded in the public records of the county not later than ten days after its adoption. Such resolution shall also state that such assessment liens are subject to modification in accordance with the provisions of this article. Notice shall be given that all such assessment liens shall become due and payable at the office of the tax collector of the county on a date to be determined by the Board of County Commissioners, which date shall not be before 30 days after the recording of such resolution in the public records of the county. The amount not paid within such period shall become payable in equal annual installments for a period of years, and with interest at a rate, established by the Board of County Commissioners at a public hearing; provided, however, any assessment lien becoming so payable in installments may be paid at any time together with interest accrued thereon to the date of payment.
(Code 1980, § 20-22)

Sec. 16-32. Lien for preliminary costs when improvements not constructed.

If, prior to adopting the resolution establishing the amount of the special improvement assessments liens against benefitted properties in accordance with the final assessment roll, it is determined that the improvements shall not be constructed, the incidental costs associated with the preparation of the preliminary special improvement assessment roll including preliminary and other surveys, preparation of plans, specifications and estimates, printing and publishing of notice and proceedings, authorization of lien certificates, legal services, engineering and fiscal fees, abstracts and any other expenses necessary or proper in connection therewith, shall be assessed against the lots which would have been improved if the improvements had been constructed. An assessment roll assessing such costs on a prorata basis shall be prepared and, following a public hearing in accordance with the notice provisions set forth hereinabove, the Board of County Commissioners shall adopt a resolution imposing liens against all

such lots or parcels and authorizing the issuance of special lien certificates as hereinafter provided. The lien for such costs shall be of the same nature as set forth below.
(Code 1980, § 20-23)

Sec. 16-33. Acquisition cost of additional right-of-way.

If, to construct the improvement, it is necessary to acquire additional rights-of-way or drainage easements, which cannot be acquired by gift, bequest or devise, the Board of County Commissioners is hereby authorized to include in the costs assessed against the benefitted properties all costs of the acquisition of such additional rights-of-way or easements, including but not limited to, land acquisition, interest, attorney's fees and court costs.
(Code 1980, § 20-24)

Sec. 16-34. Nature of lien.

All assessments for any special improvements made under the provisions of this article shall constitute liens upon the property especially improved and assessed from the date of the filing in the public records of the county of the resolution adopted by the Board of County Commissioners imposing special improvement assessment liens, and shall be of the same nature and to the same extent as liens for general county taxes and be collectible in the same manner with the same fees, interest and penalties for default in payment, and under the same provisions as to sale and forfeiture as apply to general county taxes. Collection of such special improvement assessment liens with such interest and penalties and with a reasonable attorney's fee may also be made by foreclosure in a court of equity, and it shall not be unlawful to join in any such suit for foreclosure any one or more lots or parcels of land, by whomsoever owned, upon which such liens are delinquent, if assessed for special improvements made under the provisions of this article; provided that failure to pay any installment of principal or interest of any assessment lien when such installment shall become due shall, without notice or other proceedings, cause all installments of principal remaining to be forthwith due and payable with interest due thereon at date of default; but if before the sale of

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LEON COUNTY CODE

the property for delinquent assessment lien payments the amount of such delinquency shall be paid with all penalties, interest, costs and attorney's fees, further installments of principal shall cease to become due and payable and shall be due and payable at the times at which the same would be due if no such default had occurred.
(Code 1980, § 20-25)

Sec. 16-35. Sale of liens.

For the purpose of financing any of the special improvements made under the provisions of this article, the Board of County Commissioners may sell any or all of the special assessment liens assessed against the property benefitted. Such liens shall be evidenced by special improvement lien certificates signed by the chairman of the Board of County Commissioners and attested by its clerk or deputy clerk. The clerk, as directed by the Board of County Commissioners, may sell, dispose of or assign any such certificate to any person offering to buy same, such sale, however, to be made at not less than par of the principal of such certificate or certificates remaining then unpaid, together with accrued interest accumulated and computed to date of sale or assignment. All payments on such lien certificates shall be made directly to the county and the responsibility for enforcement of such liens may be that of the holder of the certificate or that of the Board of County Commissioners in the manner provided herein, as determined by resolution of the Board of County Commissioners. The holders of such special improvement lien certificates may sue in their own name or on behalf of the county to enforce such liens. Nothing in this article shall be deemed to prohibit the Board of County Commissioners from appointing an officer of the county to serve as paying agent and/or registrar with respect to any special improvement lien certificates issued pursuant hereto.
(Code 1980, § 20-26)

Sec. 16-36. Labor and loans.

The Board of County Commissioners may furnish the services, labor, material and equipment necessary for the special improvements to be made, or it may contract therefor with private parties. The Board of County Commissioners is autho-

rized to borrow from any available source such sums of money as are necessary to defray the entire cost of such improvements; provided, however, the only security for such loan shall be the assignment of the special improvement lien certificates to be issued for such special improvements.
(Code 1980, § 20-27)

Sec. 16-37. Error on special assessment roll.

In case of any omission, error or mistake in the assessment roll, imposing special improvement assessment liens, or in issuing special improvement lien certificates the Board of County Commissioners may, at any time, correct such omission, error or mistake by resolution, upon its own motion, provided such correction does not impose a greater special improvement assessment lien on any such lot or parcel of land. Any such correction which increases any such improvement assessment lien on any lot or parcel of land or which adds any additional lots or parcels of land shall, in the absence of written consent by the property owners involved, be made only by reaccomplishing each and every procedural requirement of this article subsequent to the occurrence of such omission, error or mistake. Such procedure shall be required with regard only to those lots or parcels for which a lien is increased or initially established.
(Code 1980, § 20-28)

Secs. 16-38-16-55. Reserved.

ARTICLE III. DRIVEWAY CONNECTIONS

Sec. 16-56. Defined, classification.

(a) For the purpose of this article, a "connection" is defined as any driveway, street, turnout, sidewalk or other means providing for the movement of motor vehicles, pedestrians or bicycles to or from the public street system.

(b) Roadway connections will be classified according to the expected traffic volume using the connection, the type of property and land use served, and the type of connection. The classifica-

Board of County Commissioners

Agenda Request

ATTACHMENT # 3
PAGE 1 OF 2

Date of Meeting: March 30, 1999
Date Submitted: March 25, 1999
TO: Honorable Chairman and Members of the Board
FROM: Parwez Alam, County Administrator
Mike Willett, Public Works Director
SUBJECT: Ratification of the Board's March 23, 1999, 2/3-2/3 Program Workshop Actions

Statement of Issue

Seeking Board approval to formally adopt the proposed revisions to Chapter 16, Article II of the Leon County Code of Laws, referred to as the 2/3-2/3 Ordinance.

Background

On March 23, 1999, the Board agreed to adopt options 1, 3, 4 and 6 of the 2/3-2/3 Ordinance workshop agenda. The following options are presented to the Board for ratification:

1. **Enhance citizen notification procedures** by revising the 2/3-2/3 Ordinance to include an additional public hearing. Direct staff to conduct regularly scheduled neighborhood meetings and distribute the 2/3-2/3 Program Informational Brochure to interested property owners.
3. **Revise the 2/3-2/3 Ordinance to change the method for the imposition and collection of existing and future assessment liens** from Article II, Chapter 16 of Leon County Code of Laws to the uniform method of levy, collection and enforcement of non ad-valorem assessments in accordance with Section 197.3632, Florida Statutes. Limit the methods of determining the assessment to the following by (1) parcel/lot, by (2) a road frontage or by (3) acre.
4. **Revise procedures for financing of 2/3-2/3 projects** by providing up-front funding for the design phase of a 2/3-2/3 project only after the acquisition of 100% of the right-of-way/easements identified in pre-design. Up-front costs for design will then be paid through a short term interfund loan from available county funds. Financing to fund total project cost will be obtained prior to awarding the bid for construction and financed over a 10-year period through commercial paper or other financing instrument. The debt service on project funds financed will be repaid through collections from assessments. The term of repayment will not exceed 10 years and an interest rate will be assessed at 1% above the County's borrowing rate.
6. **Schedule a Public Hearing to adopt proposed revisions to the 2/3-2/3 Ordinance.**

Analysis

The Board, by a vote of 5 to 0, provided further direction to amend options #2 and #6 as follows:

Option #2 from the workshop package, shown below, was amended with the Board's direction that staff research and prepare an agenda item that identifies the impacts of the County purchasing all 2/3-2/3 Program right-of-way property, should any right-of-way require purchasing.

2. **Strengthen petition requirements and donations of Right-of-Way/Easements** by requiring 100% parcel owner participation and donation of right-of-way/easements identified in pre-design. Only 2/3 participation will be required if (1) the right-of-way/easement identified in pre-design is currently dedicated to Leon County or (2) the homeowner's association has the authority to donate all right-of-way/easements identified in pre-design to Leon County.

Option #5 from the workshop package, shown below, postponed the discussion of a new, full-time 2/3-2/3 Program Coordinator until new positions are addressed in the annual budget preparation process.

5. **Approve the addition of a full time 2/3-2/3 Coordinator position** to improve the level of customer service and overall administration of the 2/3-2/3 program. Funding for the position will be supported by labor costs capitalized to the individual 2/3-2/3 projects and included as a request in the upcoming FY 1999/00 budget.

Options

1. Ratify Board actions taken at the March 23, 1999 2/3-2/3 Program Workshop.
2. Modify Board action taken at the March 23, 1999 Program Workshop.
3. Board direction

Recommendation

Option #1

PA/MCW/LB/SAD/gme

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Board of County Commissioners Agenda Request 19

Date of Meeting: March 14, 2006
Date Submitted: March 8, 2006

To: Honorable Chairman and Members of the Board
From: Parwez Alam, County Administrator
Herbert W. A. Thiele, Esq., County Attorney
Subject: Ratification of Board Actions Taken at February 14, 2006 Workshop on Review of 2/3 Special Assessment Program for Improvements to Street, Water, and Sewer Systems to Reconsider the Nature of the Lien for Assessments

Statement of Issue:

This agenda item seeks ratification of the actions taken by the Board of County Commissioners on February 14, 2006, at its Workshop on Review of 2/3 Special Assessment Program for Improvements to Street, Water, and Sewer Systems (the "2/3 Program") to Reconsider the Nature of the Lien for Assessments.

Background:

On February 14, 2006, staff presented to the Board a review of the nature of the lien for assessments in the 2/3 Program and a proposed financial assistance program for property owners in danger of losing their homes in a tax deed sale resulting solely from nonpayment of the special assessment. Staff provided the Board with background information regarding the legal consequences of the collection and imposition of the special assessment as a tax lien. The Board was also provided historical data reflecting the County's success in the collection rate for the special assessments since the conversion in 2000 to the uniform method of levy, collection, and enforcements of non-ad valorem assessments as provided in Fla. Stat. §197.3632 (the "Uniform Method").

Analysis:

The Board was presented with the following recommendations:

1. Continue to utilize the Uniform Method for the collection of special assessments in the 2/3 Program.
 2. Provide enhanced notification to potentially affected property owners in advance of Board's adoption of initial petition requesting the improvements.
-

3. Direct staff to return with a proposed policy creating a financial assistance program under the following guidelines:
 - a. The proposed assistance program would be intended as a means of last resort for a property owner to avoid the loss of a homestead property due solely to the levy and nonpayment of a 2/3 Program special assessment. In order for a property owner to qualify for such financial assistance, staff proposes that the following criteria be met:
 - i. The property must be the owner's homestead;
 - ii. The taxable value of the property must be no greater than \$25,000;
 - iii. The property owner must first exhaust all possibility of qualifying for relief under the Homestead Property Tax Deferral Act; and
 - iv. The loss of title of the property must be imminent due to the notice of a request for public sale by tax deed.
 - b. Upon meeting these criteria and executing the appropriate documentation, a property owner would be advanced the amount of funds necessary to redeem the tax certificate and cancel the public auction for sale of the property by tax deed.

After lengthy discussion, the Board unanimously approved the recommended options as set forth above. Upon the Board's ratification of these actions, staff will return to the Board within the next 30 days with a proposed policy for Board consideration.

Options:

1. Ratify the above-described actions taken by the Board on February 14, 2006, at its Workshop on Review of 2/3 Program to Reconsider the Nature of the Lien for Assessments.
2. Do not ratify the above-described actions taken by the Board on February 14, 2006, at its Workshop on Review of 2/3 Program to Reconsider the Nature of the Lien for Assessments.
3. Board Direction.

Recommendation:

Option #1



**Board of County Commissioners
Leon County, Florida**

Policy No. 06-3

Title: Homestead Loss Prevention Program
Date Adopted: April 25, 2006
Effective Date: April 25, 2006
Reference: Chapter 16, Article II, Improvements, Leon County Code
Chapter 18, Article II, Division 2, Improvements, Leon County Code
Policy Superseded: None

It shall be policy of the Board of County Commissioners of Leon County, Florida that a new policy entitled "Homestead Loss Prevention Program" is hereby adopted, to wit:

Article 1: Authority, Intent, Purpose, and Scope

- A. The authority set forth herein is delegated to the County Administrator, or designee.
- B. The intent of this Policy, in accordance with the Board's findings and declarations set forth in Resolution 06-14, the contents of which is incorporated herein by this reference, is to establish the Homestead Loss Prevention Program to provide financial assistance as a last resort to an Owner facing the imminent loss of his or her Homestead Property by tax deed sale resulting solely from the nonpayment of a Special Assessment.
- C. The purpose of this Policy is to establish a uniform and clear policy and procedure to insure proper accountability and legal consistency in administering and managing the Program. These policies and procedures shall be followed, along with all applicable laws and professional ethics, in order to insure fair and equitable treatment to the County, the general public, and all affected participants.
- D. This Policy shall govern any and all provision by the County of financial assistance to property owners for the redemption of tax certificates on homestead property resulting from nonpayment of a Special Assessment. Furthermore, this Policy shall provide the exclusive policy and procedure for providing any such financial assistance, and shall supersede any and all provisions of other Board policies to the extent that such other provisions may be inconsistent with this Policy.

Article 2: Definitions

- A. **2/3 Program:** the program established by ordinance and codified in the Leon County Code as Chapter 16, Article II and Chapter 18, Article II, Division 2, which collectively provides for the improvement of streets, water, and sewer systems within the unincorporated area of the County.
- B. **Agreement:** the Agreement for Financial Assistance and Repayment, in such form as shall be approved by the County Attorney, executed by an Owner and recorded as a lien on the Homestead Property of the Owner, and which provides the terms of repayment by the Owner of any financial assistance advanced by the County in accordance with the Policy.
- C. **Applicant:** an Owner, or his or her authorized representative, who applies for financial assistance pursuant to the Program.
- D. **Application:** the Applicant's written request for financial assistance pursuant to the Program, in such written form as shall be approved by the County Attorney.
- E. **Board:** the Leon County Board of County Commissioners.
- F. **County:** Leon County, Florida.
- G. **Homestead Property:** a parcel of residential real property upon which an Owner resides and in good faith makes the same his or her permanent residence, or the permanent residence of another or others legally or naturally dependent upon the Owner.
- H. **Homestead Property Tax Deferral Act:** the statutory provision, at Fla. Stat. §197.242 or as may be amended from time to time, which entitles qualified persons to elect to defer payment of a portion of the combined total of the ad valorem taxes and any non-ad valorem special assessments levied on that person's homestead.
- I. **Notice of Application for Tax Deed:** the statutory notice prescribed by Fla. Stat. §197.522, or as that section may be amended from time to time, informing the Owner that an application for a tax deed has been made and that the Owner's Homestead Property will be sold at public auction unless back taxes are paid.
- J. **Owner:** a person who has legal or beneficial title to a Homestead Property, and who is entitled to the homestead exemptions provided in Fla. Stat. §196.031(1), or as that section may be amended from time to time.
- K. **Policy:** the Homestead Loss Prevention Program as adopted by the Board on April 25, 2006.
- L. **Program:** the Homestead Loss Prevention Program.
- M. **Public Works:** the Leon County Department of Public Works.

- N. Special Assessment: a special assessment levied by the Board pursuant to its 2/3 Program.
- O. SOH Assessed Value: the "Save Our Homes" assessed value of a Homestead Property, as determined by the Leon County Property Appraiser, upon which the Tax Collector relies in establishing the amount of real property taxes due and payable by an Owner,
- P. Tax Collector: the Leon County Tax Collector.
- Q. Written Procedures: the uniform and clear written procedures developed and maintained for implementation of the Board's directives in this Policy.

Article 3: Responsible Departments

- A. The County Administrator, or designee, shall be charged with the responsibility of developing and maintaining uniform and clear written procedures for managing and administering the Board's directives in this Policy.
- B. The Director of Public Works shall be charged with the responsibility of managing and implementing the provision of the financial assistance in accordance with the directives in this Policy and the Written Procedures;
- C. The County Attorney, or designee, shall be charged with the following responsibilities:
 - 1. Preparing, reviewing, and approving the form of any and all legal documents necessary for the implementation of the directives in this Policy and the Written Procedures;
 - 2. Providing legal advice, as necessary, in the development of the Written Procedures; and
 - 3. Providing legal support, as necessary, in the enforcement of the Owner's obligations pursuant to the terms of the Agreement for financial assistance.

Article 4: Directives for Implementation of Policy

- A. Qualification Criteria for Financial Assistance:
 - 1. Any Owner, or his or her authorized representative, may submit to Public Works a duly executed Application seeking financial assistance pursuant to the Program.
 - 2. Upon receipt of the duly executed Application, Public Works shall determine whether the Owner qualifies for financial assistance by satisfying the following criteria:
 - a. The Owner's Homestead Property must be subject to a tax certificate resulting from the nonpayment of a Special Assessment;
 - b. The loss of the Owner's Homestead Property must be imminent as evidenced by the Owner's receipt of the Notice of Application for Tax Deed;

- c. The SOH Assessed Value of the Owner's Homestead Property must be no greater than Twenty-Five Thousand and 00/100 Dollars (\$25,000); and
 - d. The Owner must provide evidence that he or she previously applied with the Tax Collector for relief under the Homestead Property Tax Deferral Act, and that such application for relief resulted in either: (i) disapproval of the application in whole, or (ii) approval of relief in an amount insufficient to defer the entire amount of taxes due; *provided, however, that the satisfaction of this condition shall be required only for those applications seeking financial assistance for redemption of tax certificates sold on after January 31, 2007.*
3. Upon confirmation that the Owner qualifies for financial relief under the Program, Public Works shall be responsible for providing the Owner with documentation and guidance as necessary for the Owner to obtain the financial assistance and redeem the tax certificate in a manner sufficient to prevent the sale of the Owner's Homestead Property by tax deed.

B. Agreement for Financial Assistance and Repayment:

- 1. Before proceeding with the provision of financial assistance to the Owner, each Owner shall execute and deliver to Public Works an Agreement for Financial Assistance and Repayment, in a form to be developed at the discretion of the County Attorney in the best interests of the County to include, but not be limited to, the following:
 - a. an acknowledgment that the Owner has received the Notice of Application for Tax Deed;
 - b. an acknowledgement that the Owner has previously applied with the Tax Collector for relief under the Homestead Property Tax Deferral Act, and that such application for relief resulted in either: (i) disapproval of the application in whole, or (ii) approval of relief in an amount insufficient to defer the entire amount of taxes due;
 - c. an acknowledgment that the Agreement shall be recorded as a lien against their Homestead Property, and that they will remain personally liable for the repayment of any and all amounts of financial assistance provided in the Agreement;
 - d. an acknowledgement that any and all amounts of financial assistance provided in the Agreement shall be used solely for the redemption of tax certificates and for payment of any other amounts required to prevent the sale of the Homestead Property by tax deed.
 - e. the Owner's obligation to pay an annual finance charge, at the going rate in an amount not to exceed the maximum amount allowed by law, on any outstanding amounts of financial assistance remaining to be paid;

Homestead Loss Prevention Program
Policy No. 06-

- f. the Owner's obligation to repay any and all outstanding amounts of financial assistance remaining to be paid in the Agreement, plus any accrued interest, upon the occurrence of either of the following events: (i) a change in the use of the Owner's Homestead Property such that the Owner is no longer entitled to claim homestead exemption for such property pursuant to Fla. Stat. §196.031(1), or as that section may be amended from time to time, or (ii) any change in the ownership of the Owner's Homestead Property, except for a change in ownership to a surviving spouse when such spouse is eligible to claim the homestead exemption on such property pursuant to Fla. Stat. §196.031(1); and
 - g. the Owner's obligation to pay any and all attorney's fees and costs incurred by the County in any action to enforce repayment of any delinquent amounts of financial assistance provided in the Agreement
 2. Upon the receipt by Public Works of an Agreement duly executed by an Owner, Public Works shall be responsible for timely delivering to the Tax Collector the amounts of financial assistance as provided in the Agreement, and for assuring that the payment of such amounts to the Tax Collector are adequate to prevent the sale of the Owner's Homestead Property by tax deed.
 3. In the event any amount of financial assistance provided in the Agreement, plus accrued interest, remains unpaid for more than ninety (90) days after becoming due and payable, such amount shall be deemed delinquent and the County Attorney shall thereafter be authorized to commence, if in the best interest of the County, any legal action available by law for the recovery of the delinquent amount.

Board of County Commissioners
Tuesday, June 8, 2010 Meeting - Follow-Up Memo

To: Honorable Chairman and Members of the Board
From: Parwez Alam, County Administrator
Subject: EXCERPT from Follow-up to County Commission Meeting of June 8, 2010

Item 12 Public Hearing to Impose Special Improvement Liens and Adopt a Non-Ad Valorem Assessment Roll for Rainbow Acres 2/3 Paving Project
(Public Works/Engineering - Alan Rosenzweig/Tony Park/Joe Brown)

- Speakers: Mickey Britt and Eugene Koontz objected to the assessments as not being fair.
 - Annie Graham stated that she was not happy with the completed project.
- There was considerable Board discussion on issues including: per lot or per owner assessment; legality of changing methodology in determining property assessment; consideration of rebates to property owners that donated easement as opposed to those purchased by the County; and, questions about the 2/3 paving project program.
- **Commissioner Akinyemi moved, seconded by Commissioner Thael, that the County assesses the paving project per lot.**
- **Commissioner Dailey moved a substitute motion, seconded by Commissioner Desloge, to direct the County Attorney's Office, Public Works, and other staff to work with Commissioner Proctor in negotiating a fair property assessment and to continue the public hearings to July 13, 2010 at 6:00 p.m.**
(Subsequently, Commissioner Akinyemi withdrew his motion)

The motion passed 7-0.

Staff: County Attorney – Herb Thiele
Public Works/Engineering – Alan Rosenzweig/Tony Park/Joe Brown
Commissioner Bill Proctor

* (For more detailed information on Item #12, please visit the County's website to view the Commission Meeting: www.leoncountyfl.gov.)

- **Commissioner Dailey moved, seconded by Commissioner Dailey, to schedule a workshop on the 2/3 paving project program and the private road repair program.**

The motion passed 7-0.

Staff: County Administration/Agenda Coordinator – Vincent Long/Christine Coble

**Board of County Commissioners
Leon County, Florida**

Policy No. 04 -5

Title: Private Dirt Road Repair Program
Date Adopted: September 14, 2004
Effective Date: September 15, 2004
Reference: Sec. 16-3, Code of Laws
Policy Superseded: Policy No. 91-2 "Private Road Grading," adopted March 13, 1991

It shall be the policy of the Board of County Commissioners of Leon County, Florida that:

Policy No. 91-2, entitled "Private Road Grading" adopted by the Board of County Commissioners on March 12, 1991, is hereby repealed and superseded and a new policy is hereby adopted in its place, to wit:

Leon County shall provide dirt road grading and "spot repair" improvements to private dirt roads within the unincorporated areas of Leon County. The primary objective of this policy is to ensure safe ingress and egress to private roads for homeowners, U.S. Postal Service and emergency services personnel. Such services shall not be construed as competition with private enterprise, but rather a service which serves the public good with the narrow focus of ensuring safe "all weather access" to residential dwellings.

Incorporated herein are the Procedures for the "Private Dirt Road Repair Program."

Procedures for Participation in the Private Dirt Road Program

1. Requests/applications forms for participation in Leon County's Private Dirt Road Repair Program, shall be obtained and submitted to the Leon County Division of Operations, 2280 Miccosukee Road, Tallahassee, Florida 32308.
2. All requests/applications for repair services shall include the following: 1) the name, address and telephone number of the party/parties making the request. 2) the name of the road of which the repairs are being requested. 3) a detailed description of the requested repairs to include a list of materials. 4) a map of the exact location within the road section on which the repairs are being requested. A list of all approved services and their associated fees is provided within the Private Dirt Road Repair Program's application form.

Private Dirt Road Improvement Program
Policy No. 04-5

3. Upon receipt of the repair request/application, a staff member will perform a review of the request to determine if the requested repairs meets all applicable program criteria. The requesting party/parties shall be notified within two (2) working days as to the findings of the application review.
4. Repair activities allowed under this policy shall be only those activities covered within the Division of Operations General Maintenance Permit, and described as follows:
 - a. grading, balancing and spot repair of the roadbed.
 - b. pulling and shaping of existing roadside ditches.
 - c. stabilization materials (clay) by the cubic yard.
 - d. aggregates by the ton.
5. All fees associated with repair requests shall be entirely the responsibility of the requesting party/parties and shall be paid in full and in advance of the start of work. Leon County will in no manner assume a roll in mediating or negotiating between parties relevant to their participation in the Private Dirt Road Program or the associated fees. All checks for payment of fees shall be made payable to the Leon County Board of County Commissioners.
6. The fees for approved activities within the Private Dirt Road Repair Program shall be based upon the following criteria:
 - a. all activities and materials fees shall be based upon Leon County's current fee rates at the time the services are performed.
 - b. fees will reflect only Leon County's actual cost of doing business with no profit margins included.
7. Approval of repair requests shall be limited in scope to work which, can be accomplished within a ten hour work day, to include mobilization. Payment of fees for services in excess of one day shall not be accepted. Requests for periodic or regular services or acceptance of fees therefore, shall not be accepted.
8. Approval and scheduling of all requests shall be contingent upon the availability of County resources with County maintained roads taking priority over private road repair requests.
9. Upon completion of the private dirt road repairs, the requesting party/parties shall be solely responsible for all future maintenance responsibilities of the road. As such, Leon County shall in no manner assume any responsibility for future maintenance.

15.04.2

**Board of County Commissioners
Leon County, Florida**

Policy No. 06 - 5

Title: Private Paved Road Preventative Maintenance and Repair Program
Date Adopted: December 12, 2006
Effective Date: January 1, 2007
Reference: Sec. 16-3, Code of Laws
Policy Superseded: None

It shall be the policy of the Board of County Commissioners of Leon County, Florida that:

Leon County shall provide repairs to paved roads and related infrastructure (shoulders, drainage conveyances and other infrastructure supporting paved roads) to private paved roads within the unincorporated areas of Leon County. The primary objective of this policy is to ensure safe ingress and egress to private roads for homeowners, U.S. Postal Service and emergency services personnel. Such services shall not be construed as competition with private enterprise, but rather a service that serves the public good with the narrow focus of ensuring safe "all weather access" to residential dwellings.

Incorporated herein are the Procedures for the "Private Paved Road Preventative Maintenance and Repair Program."

Procedures for Participation in the Private Paved Road Preventative Maintenance and Repair Program

1. Requests/applications forms for participation in Leon County's Private Paved Road Preventative Maintenance and Repair Program, shall be obtained and submitted to the Leon County Division of Operations, 2280 Miccosukee Road, Tallahassee, Florida 32308.
2. All requests/applications for repair services shall include the following: 1) the name, address and telephone number of the party/parties making the request. 2) the name of the road of which the repairs are being requested. 3) a detailed description of the requested repairs to include a list of materials. 4) a map of the exact location within the road section on which the repairs are being requested.
3. Upon receipt of the repair request/application, a staff member will perform a review of the request to determine if the requested repairs meet all applicable program criteria. The requesting party/parties shall be notified within two (2) working days as to the findings of the application review.

Private Paved Road Preventative Maintenance And Repair Program
15.04.2

Policy No. 06 - 5

4. Repair activities allowed under this policy would typically be only those activities covered within the Division of Operations General Maintenance Permit, and described as follows:
- a. Pothole Repair
 - b. Curb and gutter repair and replacement
 - c. Inlet top repair
 - d. Ditch bottom inlet structural repair or replacement
 - e. Storm sewer repair
 - f. Cross-drain repair or replacement
 - g. Roadside ditch maintenance
 - f. Drainage outfall to stormwater treatment facility repair
 - h. Drainage flume repair or replacement

Other repairs as would be in compliance with the Objectives of this policy and within the other limitations established herein may be considered.

5. All fees associated with repair requests shall be entirely the responsibility of the requesting party/parties and shall be paid in full prior to work commencing. Leon County will in no manner assume a roll in mediating or negotiating between parties relevant to their participation in the Private Paved Road Preventative Maintenance and Repair Program or the associated fees. All checks for payment of fees shall be made payable to the Leon County Board of County Commissioners.
6. The fees for approved activities within the Private Paved Road Preventative Maintenance and Repair Program shall be based upon the following criteria:
- a). all activities and materials fees shall be based upon Leon County's current fee rates at the time the services are performed or current market prices for materials not scheduled.
 - b). fees will reflect only Leon County's actual cost of doing business with no profit margins included.
7. Approval of repair requests shall be limited in scope of work that have a cost not exceeding \$7,500. Repair projects shall be limited to one per neighborhood per fiscal year (October 1 through September 30). Requests for periodic or regular services or acceptance of fees therefore, shall not be accepted.
8. When deemed appropriate, Continuing Supply Contracts (in-place asphalt pavement, engineering, etc.) may be utilized on any project.
9. Approval and scheduling of all requests shall be contingent upon the availability of County resources with County maintained roads taking priority over private road repair requests.

Private Paved Road Preventative Maintenance And Repair Program
15.04.2

Policy No. 06 - 5

10. Upon completion of the private paved road repairs, the requesting party/parties shall be solely responsible for all future maintenance responsibilities of the road. As such, Leon County shall in no manner assume any responsibility for future maintenance.

**Board of County Commissioners
Leon County, Florida**

Policy No. 05-7

Title: Private Paved Road Repair Services Program
Date Adopted: April 25, 2006
Effective Date: April 25, 2006
Reference: None
Policy Superseded: Policy No. 05-07, adopted August 30, 2005

It shall be policy of the Board of County Commissioners of Leon County, Florida (hereinafter the "Board") that a revised Policy No. 05-07 is hereby adopted, to wit:

Article 1: Limited Scope; Whispering Pines East Pilot Program

- A. Until further Board action to the contrary, the scope and applicability of this Policy shall be limited to only those Private Paved Roads lying within the Whispering Pines East subdivision located in Section 33, Township 1 North, Range 2 West, in unincorporated Leon County.
- B. No later than 18 months after the adoption of this Policy, the County Administrator, or designee, shall present to the Board a review of the Program operation including, but not limited to, a summary of the Service Charge collection history and a recommendation of whether to expand or terminate the Program.
- C. This Policy shall provide the exclusive policy and procedure for providing Road Repair Services within the scope provided herein, and shall supersede any and all provisions of other Board policies to the extent that such other provisions may be inconsistent with this Policy.

Article 2: Authority, Intent, and Purpose

- A. The authority set forth herein is delegated to the County Administrator, or designee.
- B. The intent of this Policy, in accordance with the Board's findings and declarations set forth in Resolution R05-22, Repair Services for Private Paved Roads and Imposition of Service Charges, which is incorporated herein by this reference, is to allow for the provision of Road Repair Services by the County, its agents, and employees, in order to alleviate the problems currently existing on many of the County's Private Paved Roads regarding the ingress and egress of its emergency, utility, and other such public service vehicles, thereby protecting the health, safety, and welfare of the County's citizens.

- C. The purpose of this Policy is to establish a uniform and clear policy and procedure to insure proper accountability and legal consistency in the provision of the County's services for the repair of Private Paved Roads and in the collection of Services Charges from the participating Applicants requesting such services. Furthermore, these policies and procedures shall be followed, along with all applicable laws and professional ethics, in order to insure fair and equitable treatment to the County, the Applicants, and the general public.

Article 3: Definitions

- A. Agreement: the written agreement executed by an Applicant and recorded as a lien on the property of the Applicant adjoining, or adjacent to, the Private Paved Road, which authorizes the County, its agents, and employees, to provide Road Repair Services and which obligates the Applicant to pay annual Service Charges to the County.
- B. Applicant: an owner of property in the unincorporated area of the County, which property is accessible only from an adjoining or adjacent Private Paved Road, who submits an Application to the County requesting Road Repair Services.
- C. Application: the Applicant's written request for Road Repair Services, in such written form as shall be approved by the County.
- D. Board: the Leon County Board of County Commissioners.
- E. Clerk: the Leon County Clerk of Court, Finance Department.
- F. County: Leon County, Florida.
- G. Easement: the easement for ingress, egress, and maintenance over and across an adjoining or adjacent Private Paved Road, to which an Applicant is entitled by virtue of a recorded conveyance document or a statutory way of necessity
- H. Policy: the Private Paved Road Repair Services Program as adopted by the Board on August 30, 2005.
- I. Private Paved Road: a street, roadway, or other such right-of-way, located in the unincorporated area of the County, in which the County or public has no express ownership interest and which has not otherwise been dedicated to the public, and which currently has, or originally had at the time of its construction, a surface paved with asphalt or other such hard-surface material, and which will allow for a resurfacing project that will be permitted without the requirement of any additional drainage ditches, swales, or other such stormwater management facilities. For purposes of this Policy, the term "Private Paved Road" does not include a dirt road.
- J. Program: the Private Paved Road Repair Services Program.

Policy No. 05-7
Private Paved Road Repair Services Program

- K. Public Works: the Leon County Public Works Department.
- L. Road Repair Services: services provided by the County, in accordance with, and to the extent provided by, this Policy and the Written Procedures, for the repair and resurfacing of the Easement of the Applicants over and across the Private Paved Road(s) adjoining, or adjacent to, the Applicants' property.
- M. Service Charge: the annual charge to each Applicant, submitted for payment and collection by the Clerk, for the Applicants' allocation of the Total Cost Estimate for the Road Repair Services.
- N. Total Cost Estimate: the County's estimation of the amount of costs to be incurred in completing the requested Road Repair Services.
- O. Written Procedures: the uniform and clear written procedures developed and maintained for implementation of the Board's directives in this Policy.

Article 4: Responsible Departments

- A. The County Administrator, or designee, shall be charged with the responsibility of developing and maintaining uniform and clear written procedures for the provision of Road Repair Services and for the imposition and collection of Service Charges in accordance with the Board's directives in this Policy.
- B. The Director of Public Works shall be charged with the responsibility of managing and implementing the provision of the Road Repair Services and the collection of Service Charges by the Clerk in accordance with the directives in this Policy and the Written Procedures;
- C. The County Attorney, or designee, shall be charged with the following responsibilities:
 - 1. preparing, reviewing, and approving the form of any and all legal documents necessary for the implementation of the directives in this Policy and the Written Procedures;
 - 2. providing legal advice, as necessary, in the development of the Written Procedures; and
 - 3. providing legal support, as necessary, in the enforcement and recovery of delinquent Service Charges.

Article 5: Directives for Implementation of Policy

A. Scope of Road Repair Services:

1. Maximum Cost: In the event the amount of the Total Cost Estimate exceeds One Hundred Twenty-Five Thousand Dollars (\$125,000) the Road Repair Services shall not be commenced, and the Applications for such Road Repair Services shall be terminated.
2. At the discretion of the Director of Public Works, the County may retain a contractor to provide and complete the Road Repair Services.
3. The Road Repair Services shall be limited to those activities allowed under the Division of Operations General Maintenance Permit including, but not limited to; the following:
 - a. major asphalt patching and repairs;
 - b. road base repairs;
 - c. asphalt resurfacing;
 - d. surface treatments;
 - e. cross drains
 - f. roadside ditch maintenance; and
 - g. road shoulder repairs as necessary to accomplish the resurfacing repairs.
4. The County shall assume no responsibility for the continued maintenance of the Private Paved Road(s) upon the completion of the Road Repair Services.

B. Application for Road Repair Services and Total Cost Estimate:

1. Any persons who own property in the unincorporated area of the County, which property is accessible only from an adjoining or adjacent Private Paved Road, may submit an Application to Public Works requesting Road Repair Services.
2. The Application shall be in a form approved by the County Attorney and shall include an acknowledgment that the Applicant is the owner of property adjoining, or adjacent to, the Private Paved Road(s) for which the Road Repair Services are requested, and that their property is accessible only from such adjoining or adjacent Private Paved Road(s).
3. Upon the receipt of Applications representing more than 50 percent of the lots or parcels adjoining, or adjacent to, the Private Paved Road(s) for which the Road Repair Services are being requested, Public Works shall be responsible for the preparation of a Total Cost Estimate for the requested Road Repair Services, which shall include, but not be limited to, the following:
 - a. permitting costs;
 - b. construction costs;
 - c. recording costs for recordation of Agreements and Satisfactions of Agreements;

- d. administration fee of ten percent (10%) to cover the County's costs incurred in administering the Program; and
- e. any other such anticipated costs arising from the Road Repair Services.

C. Agreement for Road Repair Services and Payment of Service Charges:

1. Before proceeding with the Road Repair Services, each Applicant shall execute and deliver to Public Works an Agreement for Road Repair Services and Payment of Service Charges, in a form to be developed by the County Attorney to include, but not be limited to, the following:
 - a. an acknowledgment that the Applicant is the owner of property adjoining, or adjacent to, the Private Paved Road(s) for which the Road Repair Services are requested, and that their property is accessible only from such adjoining or adjacent Private Paved Road(s);
 - b. the Applicant's authorization for the County, its employees, and agents to provide such Road Repair Services to the Applicant's Easement over and across the Private Paved Road(s);
 - c. the Applicant's obligation to pay their allocation of the Total Cost Estimate in five equal Service Charges to be billed and collected annually by the Clerk;
 - d. the Applicant's obligation to pay an annual finance charge, at the going rate in an amount not to exceed the maximum amount allowed by law, on any outstanding balance of service charges remaining to be paid;
 - e. the Applicant's acknowledgment that the Agreement shall be recorded as a lien against their property adjoining, or adjacent to, the Private Paved Road(s), and that they will remain personally liable for the payment of any and all Service Charges;
 - f. the Applicant's obligation to pay any and all attorney's fees and costs incurred by the County in any action to collect delinquent Service Charges; and
 - g. the Applicant's acknowledgment that the County neither offers nor implies any warranty for the Road Repair Services.
2. Upon the receipt by Public Works of Agreements executed by Applicants representing more than 50 percent of the lots or parcels adjoining, or adjacent to, the Private Paved Road(s) for which the Road Repair Services are being requested, the Agreements shall be delivered to the County Attorney and held in escrow until the completion of the Road Repair Services.

3. The Director of Public Works is authorized to proceed with the Road Repair Services upon the confirmation of the following:
 - a. that the County Attorney has received in escrow the requisite number of duly executed Agreements; and
 - b. that the requested Road Repair Services are fully appropriated by the Board.

D. Completion of Road Repair Services and Collection of Service Charges by Clerk:

1. Upon completion of the Road Repair Services, the Agreements shall be recorded in the official records of Leon County and a copy of each such recorded Agreement shall be provided to each of the Applicants referenced therein.
2. Public Works shall forward to the Clerk any and all information necessary for the Clerk to bill and collect the annual Service Charges in accordance with a separate agreement between the Board and the Clerk.
3. The County Administrator may, in the best interest of the County, designate an individual or entity, other than the Clerk, as the Board's collection agent for the Program.
4. In the event a Service Charge remains unpaid for more than ninety (90) days after its due date, the Service Charge shall be deemed delinquent and the County Attorney shall thereafter be authorized to commence any legal action available by law for the recovery of the delinquent Service Charge.

RESOLUTION NO.

WHEREAS, the Board of County Commissioners of Leon County, Florida, approved a budget for fiscal year 2010/2011; and,

WHEREAS, the Board of County Commissioners, pursuant to Chapter 129, Florida Statutes, desires to amend the budget.

NOW, THEREFORE, BE IT RESOLVED, that the Board of County Commissioners of Leon County, Florida, hereby amends the budget as reflected on the Departmental Budget Amendment Request Form attached hereto and incorporated herein by reference.

Adopted this 18^h day of January, 2011.

LEON COUNTY, FLORIDA

BY: _____
John Dailey, Chairman
Board of County Commissioners

ATTEST:
Bob Inzer, Clerk of the Court
Leon County, Florida

BY: _____

Approved as to Form:
Leon County Attorney's Office

BY: _____
Herbert W. A. Thiele, Esq.
County Attorney

**FISCAL YEAR 2010/2011
BUDGET AMENDMENT REQUEST**

No: BAB11011
Date: 11/15/2010

Agenda Item No:
Agenda Item Date: 1/18/2011

County Administrator

Assistant County Administrator

Parwez Alam

Alan Rosenzweig

Request Detail:

Revenues: Fund 162

Account Information					Current Budget	Change	Adjusted Budget
Fund	Org	Acct	Prog	Title			
162	000	399900	000	Appropriated Fund Balance	-	140,000	140,000
Subtotal:						140,000	

Expenditures: Fund 162

162	950	591001	581	Transfer to Fund 001	-	140,000	140,000
Subtotal:						140,000	

Revenues: Fund 001

Account Information					Current Budget	Change	Adjusted Budget
Fund	Org	Acct	Prog	Title			
001	950	381162	000	Transfer from Fund 162	-	140,000	140,000
Subtotal:						140,000	

Expenditures: Fund 001

001	820	54900	519	Other Current Charges	86,753	140,000	226,753
Subtotal:						140,000	.

Purpose of Request:

This budget amendment appropriates \$140,000 in Fund Balance to retrieve outstanding tax certificates for homestead property owners that are anticipated to be eligible for the Homestead Loss Prevention program if the Saves Our Homes assessed value requirement is changed in the Policy to up to \$75,000. Tax certificates have been sold on the properties because of nonpayment of a 2/3 special assessment.

Group/Program Director

OMB Director

Scott Ross

Approved By:

Resolution

Motion

Administrator

**Board of County Commissioners
Leon County, Florida**

Policy No. 06-3

Title: Homestead Loss Prevention Program
Date Adopted: ~~April 25, 2006~~ **January 18, 2011**
Effective Date: ~~April 25, 2006~~ **January 18, 2011**
Reference: Chapter 16, Article II, Improvements, Leon County Code
Chapter 18, Article II, Division 2, Improvements, Leon County Code
Policy Superseded: None

It shall be policy of the Board of County Commissioners of Leon County, Florida that a new policy entitled "Homestead Loss Prevention Program" is hereby adopted, to wit:

Article 1: Authority, Intent, Purpose, and Scope

- A. The authority set forth herein is delegated to the County Administrator, or designee.
- B. The intent of this Policy, in accordance with the Board's findings and declarations set forth in Resolution 06-14, the contents of which is incorporated herein by this reference, is to establish the Homestead Loss Prevention Program to provide financial assistance as a last resort to an Owner facing the imminent loss of his or her Homestead Property by tax deed sale resulting solely, **or in part,** from the nonpayment of a **2/3** Special Assessment.
- C. The purpose of this Policy is to establish a uniform and clear policy and procedure to insure proper accountability and legal consistency in administering and managing the Program. These policies and procedures shall be followed, along with all applicable laws and professional ethics, in order to insure fair and equitable treatment to the County, the general public, and all affected participants.
- D. This Policy shall govern any and all provision by the County of financial assistance to property owners for the redemption of tax certificates on homestead property resulting from nonpayment of a **2/3** Special Assessment. Furthermore, this Policy shall provide the exclusive policy and procedure for providing any such financial assistance, and shall supersede any and all provisions of other Board policies to the extent that such other provisions may be inconsistent with this Policy.

Article 2: Definitions

- A. 2/3 Program: the program established by ordinance and codified in the Leon County Code as Chapter 16, Article II and Chapter 18, Article II, Division 2, which collectively provides for the improvement of streets, water, and sewer systems within the unincorporated area of the County.
- B. Agreement: the Agreement for Financial Assistance and Repayment, in such form as shall be approved by the County Attorney, executed by an Owner and recorded as a lien on the Homestead Property of the Owner, and which provides the terms of repayment by the Owner of any financial assistance advanced by the County in accordance with the Policy.
- C. Applicant: an Owner, or his or her authorized representative, who applies for financial assistance pursuant to the Program.
- D. Application: the Applicant's written request for financial assistance pursuant to the Program, in such written form as shall be approved by the County Attorney.
- E. Board: the Leon County Board of County Commissioners.
- F. County: Leon County, Florida.

G. Health and Human Services: the Leon County Department of Health and Human Services

- G.H.** Homestead Property: a parcel of residential real property upon which an Owner resides and in good faith makes the same his or her permanent residence, or the permanent residence of another or others legally or naturally dependent upon the Owner.
- H.I.** Homestead Property Tax Deferral Act: the statutory provision, at Fla. Stat. §197.242 or as may be amended from time to time, which entitles qualified persons to elect to defer payment of a portion of the combined total of the ad valorem taxes and any non-ad valorem special assessments levied on that person's homestead.
- I.J.** Notice of Application for Tax Deed: the statutory notice prescribed by Fla. Stat. §197.522, or as that section may be amended from time to time, informing the Owner that an application for a tax deed has been made and that the Owner's Homestead Property will be sold at public auction unless back taxes are paid.
- J.K.** Owner: a person who has legal or beneficial title to a Homestead Property, and who is entitled to the homestead exemptions provided in Fla. Stat. §196.031(1), or as that section may be amended from time to time.
- K.L.** Policy: the Homestead Loss Prevention Program as adopted by the Board on April 25, 2006.

- ~~L.M.~~ Program: the Homestead Loss Prevention Program.
- ~~M. Public Works: the Leon County Department of Public Works.~~
- N. Special Assessment: a special assessment levied by the Board pursuant to its 2/3 Program.
- O. SOH Assessed Value: the "Save Our Homes" assessed value of a Homestead Property, as determined by the Leon County Property Appraiser, upon which the Tax Collector relies in establishing the amount of real property taxes due and payable by an Owner,
- P. Tax Collector: the Leon County Tax Collector.
- Q. Written Procedures: the uniform and clear written procedures developed and maintained for implementation of the Board's directives in this Policy.

Article 3: Responsible Departments

- A. The County Administrator, or designee, shall be charged with the responsibility of developing and maintaining uniform and clear written procedures for managing and administering the Board's directives in this Policy.
- B. The Director of ~~Public Works~~ **Health and Human Services** shall be charged with the responsibility of managing and implementing the provision of the financial assistance in accordance with the directives in this Policy and the Written Procedures;
- C. The County Attorney, or designee, shall be charged with the following responsibilities:
 - 1. Preparing, reviewing, and approving the form of any and all legal documents necessary for the implementation of the directives in this Policy and the Written Procedures;
 - 2. Providing legal advice, as necessary, in the development of the Written Procedures; and
 - 3. Providing legal support, as necessary, in the enforcement of the Owner's obligations pursuant to the terms of the Agreement for financial assistance.

Article 4: Directives for Implementation of Policy

- A. Qualification Criteria for Financial Assistance:
 - 1. Any Owner, or his or her authorized representative, may submit to ~~Public Works~~ **Health and Human Services** a duly executed Application seeking financial assistance pursuant to the Program.

2. Upon receipt of the duly executed Application, ~~Public Works~~ **Health and Human Services** shall determine whether the Owner qualifies for financial assistance by satisfying the following criteria:
 - a. The Owner's Homestead Property must be subject to a tax certificate resulting **solely, or in part,** from the nonpayment of a Special Assessment;
 - b. The loss of the Owner's Homestead Property must be imminent as evidenced by the Owner's receipt of the Notice of Application for Tax Deed;
 - c. The SOH Assessed Value of the Owner's Homestead Property must be no greater than ~~Twenty-Five~~ **Seventy-Five** Thousand and 00/100 Dollars (~~\$25,0000~~) (**\$75,000**); and
 - d. The Owner must provide evidence that he or she previously applied with the Tax Collector for relief under the Homestead Property Tax Deferral Act, and that such application for relief resulted in either: (i) disapproval of the application in whole, or (ii) approval of relief in an amount insufficient to defer the entire amount of taxes due; *provided, however, that the satisfaction of this condition shall be required only for those applications seeking financial assistance for redemption of tax certificates sold on after January 31, 2007.*
 3. Upon confirmation that the Owner qualifies for financial relief under the Program, ~~Public Works~~ **Health and Human Services** shall be responsible for providing the Owner with documentation and guidance as necessary for the Owner to obtain the financial assistance and redeem the tax certificate in a manner sufficient to prevent the sale of the Owner's Homestead Property by tax deed.
- B. Agreement for Financial Assistance and Repayment:
1. Before proceeding with the provision of financial assistance to the Owner, each Owner shall execute and deliver to ~~Public Works~~ **Health and Human Services** an Agreement for Financial Assistance and Repayment, in a form to be developed at the discretion of the County Attorney in the best interests of the County to include, but not be limited to, the following:
 - a. an acknowledgment that the Owner has received the Notice of Application for Tax Deed;
 - b. an acknowledgement that the Owner has previously applied with the Tax Collector for relief under the Homestead Property Tax Deferral Act, and that such application for relief resulted in either: (i) disapproval of the application in whole, or (ii) approval of relief in an amount insufficient to defer the entire amount of taxes due;

c. an acknowledgment that the Agreement shall be recorded as a lien against their Homestead Property, and that they will remain personally liable for the repayment of any and all amounts of financial assistance provided in the Agreement;

~~d. an acknowledgement that any and all amounts of financial assistance provided in the Agreement shall be used solely for the redemption of tax certificates and for payment of any other amounts required to prevent the sale of the Homestead Property by tax deed.~~

d. an acknowledgement that the financial assistance provided by the County shall be used solely for the portion of the tax certificate associated with the Special Assessment.

e. the Owner's obligation to pay any and all solid waste assessments, stormwater assessments, property taxes, and any other amounts, with the exception of the Special Assessment, required to prevent the sale of the Homestead Property by tax deed sale.

~~e.f.~~ the Owner's obligation to pay an annual finance charge, at the going rate in an amount not to exceed the maximum amount allowed by law, on any outstanding amounts of financial assistance remaining to be paid;

~~f.g.~~ the Owner's obligation to repay any and all outstanding amounts of financial assistance remaining to be paid in the Agreement, plus any accrued interest, upon the occurrence of either of the following events: (i) a change in the use of the Owner's Homestead Property such that the Owner is no longer entitled to claim homestead exemption for such property pursuant to Fla. Stat. §196.031(1), or as that section may be amended from time to time, or (ii) any change in the ownership of the Owner's Homestead Property, except for a change in ownership to a surviving spouse when such spouse is eligible to claim the homestead exemption on such property pursuant to Fla. Stat. §196.031(1); and

~~g.h.~~ the Owner's obligation to pay any and all attorney's fees and costs incurred by the County in any action to enforce repayment of any delinquent amounts of financial assistance provided in the Agreement

2. Upon the receipt by ~~Public Works~~ **Health and Human Services** of an Agreement duly executed by an Owner, ~~Public Works~~ **Health and Human Services** shall be responsible for timely delivering to the Tax Collector the amounts of financial assistance as provided in the Agreement, and for assuring that the payment of such amounts to the Tax Collector are adequate to prevent the sale of the Owner's Homestead Property by tax deed.
3. In the event any amount of financial assistance provided in the Agreement, plus accrued interest, remains unpaid for more than ninety (90) days after becoming due and payable, such amount shall be deemed delinquent and the County Attorney shall thereafter be

Homestead Loss Prevention Program
Policy No. 06-

authorized to commence, if in the best interest of the County, any legal action available by law for the recovery of the delinquent amount.



Board of County Commissioners Leon County, Florida

www.leoncountyfl.gov

Agenda Item Executive Summary

September 14, 2010

Title:

Public Hearings to Impose Special Improvement Liens and Adopt a Non-Ad Valorem Assessment Roll for Rainbow Acres 2/3 Paving Project and Adoption of a Resolution Certifying the Special Assessment Roll to the Tax Collector.

Staff:

Parwez Alam, County Administrator
Alan Rosenzweig, Assistant County Administrator
Tony Park, P.E., Director of Public Works
David C. Reid, Finance Director

Issue Briefing:

This item was continued to September 14, 2010 from the July 13, 2010 meeting at the Board's direction to allow for Commissioner Proctor to conduct a public meeting with the Rainbow Acres residents. The item requests the Board conduct Public Hearings regarding the adoption of a Resolution imposing Special Improvement Liens in accordance with Chapter 16-30 of the Code of Laws of Leon County; and the adoption of a Non-Ad Valorem Assessment Roll in accordance with Section 197.3632, Florida Statutes for the Rainbow Acres 2/3 Paving Project (Attachments #1 and #2). Subsequent to the Public Hearings, the Board shall consider adopting a Resolution Certifying the Special Assessment Roll to the Tax Collector (Attachment #3).

Rainbow Acres is a completed 2/3 Paving Project and the final cost has been determined. Chapter 16-30 of the Code of Laws and Section 197.3632, Florida Statutes, require that public hearings be held prior to a decision being made regarding the adoption of a resolution imposing the liens and a resolution establishing a Non-Ad Valorem Assessment Roll. In addition, Section 197.3632 requires that, by September 15, the Board certify a Non Ad Valorem Assessment Roll to the Tax Collector.

Fiscal Impact:

The County has expended \$1,033,196 in completing the Project. This amount will be assessed to the affected property owners to be repaid, based upon a 15-year amortization schedule at 3.08% interest. If the assessment roll is not approved then the amounts due for FY2011 cannot be placed on the tax bill and collection will be deferred for one year.

Staff Recommendation:

- Option #1: Conduct the public hearing and adopt the Resolution imposing Special Improvement Liens for the Rainbow Acres 2/3 Paving Project.
- Option #2: Conduct the public hearing and adopt a Resolution for the Non Ad Valorem Assessment Roll for the Rainbow Acres 2/3 Paving Project.
- Option #3: Adopt the Resolution Certifying the Non-Ad Valorem Assessment Roll for the Rainbow Acres 2/3 Paving Project to the Tax Collector.

Title: Public Hearings to Impose Special Improvement Liens and Adopt a Non-Ad Valorem Assessment Roll for Rainbow Acres 2/3 Paving Project
September 14, 2010
Page 2

Report and Discussion

Background:

On January 23, 2001, the Board accepted the petition for Rainbow Acres 2/3 Paving Project and authorized staff to begin right-of-way and drainage easement acquisition. On July 31, 2001, the Board accepted deeds for right-of-way for the Rainbow Acres paving project and authorized staff to schedule the first public hearing. At the September 18, 2001 Board meeting the first public hearing was conducted and a Resolution authorizing special improvements was adopted. Over the course of the next six months, the County worked to gain the necessary right-of-way. While some was donated, 32 parcels of right-of-way had to be purchased under the power of eminent domain. Ultimately, this drove up the cost of the project.

On March 27, 2002, the Rainbow Acres Homeowner's Association notified the residents of the new cost projection for the project, \$11,413 per owner (Attachment #4). The property owners were then notified again of the increase in December 2007, just prior to the beginning of the construction (Attachment #5). Construction then began in January 2008 and was completed in May 2009.

On December 8, 2009, the Board adopted a Resolution of Intent to Utilize the Uniform Method of Collection of Non-Ad Valorem Assessments for the Rainbow Acres 2/3 Paving Project. On May 11, 2010, the Board reviewed the proposed assessment roll and authorized the scheduling of the final public hearings for June 8, 2010.

As required by Chapter 16-30 of the Code of Laws of Leon County, Florida, and Section 197.3632, Florida Statutes, a public notice was advertised to notify that the Special Improvement Assessment Roll was on file in the County Administrator's Office and open for public inspection, and that on June 8, 2010, public hearings would be held to hear comments and objections by all interested persons regarding the adoption of a Resolution imposing the proposed special assessments, and the adoption of a Resolution establishing a non-ad valorem assessment roll pursuant to Section 197.3632, Florida Statutes (Attachment #6).

On June 8, 2010, the Board continued the public hearing to July 13, 2010. On July 13, 2010, the Board continued the public hearing to September 14, 2010 to allow for a public meeting to be held with the Rainbow Acres residents. Commissioner Proctor and staff held the meeting on August 31, 2010.

Residents raised the following concerns and questions:

- Was the contract (a.k.a. petition) still valid given the length of time the project had taken for completion?
- There should be a statute of limitations placed on projects/petitions of this kind whereby they become null and void after a certain number of years.
- Residents felt the cost increase had not been communicated.
- New owners were not made aware of the proposed special assessment and were not a part of the original petition, yet responsible for paying.
- Why were stimulus funds not utilized?

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- Why did the County not contribute dollars toward the project?
- Some right-of-way was donated, while others profited from the eminent domain proceedings.

Staff attempted to address all of the concerns and questions; however, ultimately, the residents are most concerned about the cost of the project and are looking for options and/or relief.

Analysis:

Rainbow Acres is a private subdivision located in Section 23, Township 1 South, Range 1 West, Leon County, Florida. Its entrance connects to Rainbow Road which lies between Ridge Road and Balkin Road. The streets involved are Penelope Street, Balboa Street, Breck Street, Jake Street, Craft Street, and Cowen Street (Attachment #7).

Improvements consisted of street paving, shoulder repair and drainage system improvements. The pre-design estimated cost of the project supplied to the property owners in 1997 was \$378,250. The petitioners requested the cost be divided equally among the number of property owners, which resulted in a preliminary per-owner assessment of \$4,375. The estimate was based on the regulatory requirements in effect in 1997, and assumed all right-of-way and easements would be donated. At the September 18, 2001 public hearing when the Resolution authorizing the project was adopted, the project moved forward with the understanding that the assessments would be "per owner" as requested in the petition. At the time of the petition submittal, the 127 lots were represented by 90 property owners.

On October 16, 2007, after receiving the construction bids for the project, staff held a public meeting with the property owners. At the meeting, attended by 19 owners representing 27 lots, the property owners were provided with an update on the project including the construction costs, based on the construction bid and estimated right-of-way and easement acquisition costs. Staff advised the property owners that the total estimated cost for the 2/3 project would be \$1,065,402, which would equate to an estimated \$11,838 per owner assessment. The final cost of the project is \$1,033,196 and the assessment roll has been calculated using this amount. As previously stated, after this meeting, a letter was sent to all residents in December 2007 advising them of the new cost and that construction would begin in January 2008.

When the proposed assessment roll was presented at the May 11, 2010 meeting, staff proposed the assessments be levied as requested by the petition and based upon property ownership at the time of the adoption of the September 18, 2001 Resolution. The proposed assessment roll has been computed in this manner and the resulting amount broken down by lot ownership. The total amount of the assessment to be levied against each parcel is as shown in the attached special assessment roll along with the number of such "owner" units contained within each parcel. For example, if one owner held one lot, the per owner unit assessment is 1.0 and the assessment of that lot is \$11,353.81 ($\$1,033,196 \div 91$ owners). If one owner owned two lots, then the per owner unit assessment is 0.5 and the assessment of each lot is \$5,676.90.

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Alternative methods of calculating the assessments would be:

Per owner based upon current ownership. There are currently 89 owners resulting in a per owner cost of \$11,608.94 (\$128.98 more). The difference with this method would be the redistribution of the "owner units".

Per lot. There are 127 affected lots that would result in an \$8,135.40 per lot assessment. An owner of two lots would pay this amount twice.

According to the County Attorney's Office, the Board must ensure that the assessments are fairly and reasonably apportioned among the properties that receive the special benefit. In determining the extent to which each parcel will be specially benefited by the improvements the Board should take into account several different factors. The term "special benefit" does not mean simply an increase in market value. Additionally, it means any potential or actual use or enjoyment of the property. The County Attorney's Office advises that the per lot method would be the most appropriate method for calculating the assessments.

Scheduled public hearings allow for the Board to receive comments to the special assessments and, in accordance with Sections 16-30 and 31, Code of Laws of Leon County. At such hearings, or at a time thereafter announced at such hearing, the Board may annul, sustain, or modify the Special Improvement Assessment Roll. After determination of the assessments, the Board would adopt a Resolution establishing the amount of the special improvement assessment liens against the affected properties. Additionally, the public hearings allow the property owners the opportunity to be heard regarding the County's adoption of a non-ad valorem assessment roll that is required for the Tax Collector to place the special assessments on the property tax bill in accordance with Section 197.3632, Florida Statutes.

Chapter 16-30, Code of Laws, Leon County, requires that prior to the public hearing for imposing the liens, the Board prepare a special improvement assessment roll, advertise in a local paper a public notice at least 10 days prior to the Public Hearing that the roll is open for public inspection, and to hear all interest persons on the proposed assessments.

Section 197.3632, Florida Statutes (Uniform Method of Collection), requires that the County adopt a non-ad valorem assessment roll at a public hearing held between January 1 and September 15 when the assessment is to be levied for the first time, or when a change in the purpose of the assessment or use of the revenue generated by such assessment. A notice of the hearing must be provided to those properties subject to the non-ad valorem assessment by mail as well as by publication 20 days prior to the public hearing.

In addition, as required by 197.3632(FS), staff mailed letters to the affected owners advising them of the public hearings and enclosed a copy of the assessment roll for their convenience (Attachment #8).

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Two-thirds special assessments are placed on the annual property tax notice as a non-ad valorem assessment that eliminates the need for a separate billing from the Clerk of Courts, Finance Department. This method is used for Stormwater and Solid Waste non-ad valorem assessments and is being used on previous 2/3 projects. The Tax Collector will collect the amount imposed and the Board retains the authority to allow repayment to be made in annual installments, plus interest.

After the public hearings have been conducted, and if it is the Board's decision to adopt the resolutions to impose the special improvement assessment liens and the non ad valorem assessment roll, the Board will need to certify to the Tax Collector the non ad valorem assessment roll (which will be distributed under separate cover) for the amount to be collected this year as required in Section 197.3632. The method of placing the non-ad valorem assessments on the tax roll was chosen in an effort to improve the timeliness of collecting these funds.

Options:

1. Conduct the public hearing and adopt the Resolution imposing Special Improvement Liens for the Rainbow Acres 2/3 Paving Project.
2. Conduct the public hearing and adopt a Resolution for the Non-Ad Valorem Assessment Roll for the Rainbow Acres 2/3 Paving Project.
3. Adopt the Resolution Certifying the Non-Ad Valorem Assessment Roll for the Rainbow Acres 2/3 Paving Project to the Tax Collector.
4. Board Direction.

Recommendations:

Options #1, #2, and #3.

Attachments:

1. Resolution Imposing Special Improvement Liens
2. Resolution Adopting the Non-Ad Valorem Assessment Roll
3. Resolution Certifying Non Ad Valorem Assessment Roll to the Tax Collector
4. News letter from Rainbow Acres Homeowner's Association
5. December 2007 Letter to Property Owners
6. Published Notice
7. Location Map
8. Letter to Property Owners

PA/AR/TP/JP/MM/la

30. **Public Hearings to Impose Special Improvement Liens (R10-82) and Adopt a Non-Ad Valorem Assessment Roll for Rainbow Acres 2/3 Paving Project (R10-83) and Adopt a Resolution (R10-84) Certifying the Special Assessment Roll to the Tax Collector**

Pursuant to the attached legal notice, a public hearing was conducted.

Chairman Rackleff announced the public hearing.

County Administrator Alam explained that the item was continued by the Board and Commissioner Proctor was authorized by the Board to meet with staff and residents of the neighborhood in an attempt to reach resolution on this issue.

Speaker:

- Mickey Britt, 4407 Millwood Lane, requested that the meetings be "closed captioned" for the hearing impaired.

Mr. Britt read into the record narrative expressing his disagreement with the assessment and the project. (A copy of Mr. Britt's statement is attached as part of the official record.)

Commissioner Proctor reported that he had met with members of the Rainbow Acres Community and appreciated the Board's willingness to allow him an opportunity to attempt resolution to the matter. He cited an article from the *Tallahassee Democrat* dated January 15, 2001, entitled "Rainbow Residents Stuck in the Mud" and referenced a petition of Rainbow Acres property owners whereby the 2/3 vote was obtained. Commissioner Proctor expressed a concern that the quoted cost of the project in 2001 was \$378,000 or a charge of \$4,115 per property owner; however the final cost of the project was \$1,065,402 or an assessment of \$11,838 per owner. He conveyed that it was difficult for him to support an \$11,000 lien on the properties when signatures were secured for \$4,100. He stated that the matter warranted further review and requested that the Board allow him additional time to work through the issues with staff and residents.

Commissioner Proctor moved to table the matter and allow for the Board to review the matter further and come back with a reasonable settlement. The motion died for lack of a second.

Chairman Rackleff established with County Attorney Thiele that the County was required by State Law to certify the assessment roll to the tax collector by September 15, 2010, and should the roll not be certified by that date, the County would have to wait a full year before the assessment could be levied. Chairman Rackleff also confirmed that the project cost was escalated due to the need to purchase 32 parcels through the power of eminent domain; however property owners were informed in 2002 of the new cost of approximately \$11,000.

Commissioner Desloge pointed out that the County has spent over \$1 million on the project and needed to recover the funds. He also pointed out that the project was motivated by the fact that emergency vehicles, school buses, etc. were unable to get into the neighborhood due to the poor conditions of the road.

Chairman Rackleff learned from Alan Rosenzweig, Assistant County Administrator, that the County has a "rolling fund" and the upcoming budget, should the revenues not be collected this year, would not be affected.

Commissioner Proctor discussed the concerns of residents regarding the manner in which right of way was obtained, i.e., some was donated and others purchased; and conveyed that residents who donated believe that they deserve a lesser assessment amount than those who received payment. He also voiced concern that in some cases the lien imposed would be 50% or greater than the assessed value of the property.

In light of the comment by Mr. Rosenzweig, ***Commissioner Proctor moved that the Board postpone levying the assessment on the residents of Rainbow Acres until next year and attempt to reconcile the numbers. The motion died for a lack of a second.***

Commissioner Dailey moved, duly seconded by Commissioner Desloge, to approve Options 1, 2, & 3: 1) Conduct the public hearing and adopt the Resolution imposing Special Improvement Liens for the Rainbow Acres 2/3 Paving Project; 2) Conduct the public hearing and adopt a Resolution for the Non Ad Valorem Assessment Roll for the Rainbow Acres 2/3 Paving Project, and 3) Adopt the Resolution Certifying the Non-Ad Valorem Assessment Roll for the Rainbow Acres 2/3 Paving Project to the Tax Collector.

Commissioner Akinyemi cited the delays and postponements that have occurred in an attempt to resolve this situation. He also stated that he was sympathetic to the issue, but at some point the funds expended by the County should be recouped. He voiced his reluctant support of the motion.

Commissioner Thaele engaged in considerable dialogue with County Administrator Alam and County Attorney Thiele on issues such as 1) the process by which right of way was acquired; 2) was there a statute of limitation on the petition; 3) why stimulus funds were not used; 4) requirement whereby owners are obligated to disclose the lien to potential buyers, and 5) method used to calculate assessment. He ascertained from Mr. Thiele that the petition was valid and that residents had been notified of the increased costs of the project with no contrary petition submitted stating that the improvements were not requested. Commissioner Thaele voiced his support for the motion.

Commissioner Proctor reiterated his opposition to the motion.

The motion carried 6-1 (Commissioner Proctor in opposition)

Rainbow Acres, Unrecorded
Assessment Roll (01/04/11)

Tax Item Number	PROPERTY DESCRIPTION (Official Record Book and Page)	Owner	Mailing Address	No. of Units	Assessment	Modified Assessment	Savings to Owners
41-23-12-000-0010	OR 3038/1766 OR 2133/2373	Leon County, Florida	301 S. Monroe Street Tallahassee, FL 32301	1.00		\$2,838.45	(\$8,515.36)
41-23-12-000-0020	OR 3911/1603 OR 3445/1177	Arthur Hooks and Doris Hooks	3665 Estates Road Tallahassee, FL 32305	0.50	\$ 5,676.90		
41-23-12-000-0030	OR 995/2166	Albert Jr. & Betty J. Brown	1404 Balboa Drive Tallahassee, FL 32305	1.00	\$ 11,353.81		
41-23-12-000-0040	OR 982/1514 OR 982/1508	Jeraline Saulsberry	1415 California Street Tallahassee, FL 32304	0.50	\$ 5,676.90		
41-23-12-000-0050	OR 982/1514 OR 982/1508	Jeraline Saulsberry	1415 California Street Tallahassee, FL 32304	0.50	\$ 5,676.90		
41-23-12-000-0060	OR 3938/1140 OR 3115/0393	Arthur Hooks and Doris Hooks	3665 Estates Road Tallahassee, FL 32305	0.50	\$ 5,676.90		
41-23-12-000-0070	OR 3823/1429 OR 3643/0034	Sylvester P. Hooks	3665 Estates Road Tallahassee, FL 32305	1.00		\$1,892.30	(\$9,461.51)
41-23-12-000-0080	OR 1213/2035	William and Catherine Harris Life Estate c/o Saylor Harris	1424 Balboa Street Tallahassee, FL 32305	1.00	\$ 11,353.81		
41-23-12-000-0090	OR 1372/0176	Sylvester Hooks	1428 Balboa Street Tallahassee, FL 32305	0.20		\$1,892.30	(\$378.46)
41-23-12-000-0100	OR 1372/0176	Sylvester Hooks	1428 Balboa Street Tallahassee, FL 32305	0.20		\$1,892.30	(\$378.46)
41-23-12-000-0110	OR 3475/0003 OR 1450/2378	Mickey L. Britt	4407 Millwood Lane Tallahassee, FL 32312	1.00		\$3,784.60	(\$7,569.21)
41-23-12-000-0120	OR 1269/2316	Gwendolyn D. Jackson	1576 China Grove Trail Tallahassee, FL 32301	1.00	\$ 11,353.81		
41-23-12-000-0130	OR 3571/2233 OR 995/2180	Mickey L. Britt	4407 Millwood Lane Tallahassee, FL 32312	1.00		\$3,784.60	(\$7,569.21)
41-23-12-000-0140	OR 1399/0478	Billy Manuel	1448 Balboa Street Tallahassee, FL 32305	0.50	\$ 5,676.90		
41-23-12-000-0150	OR 2112/0776	Brenda Manuel & Ollie Chambers	1448 Balboa Street Tallahassee, FL 32305	0.50	\$ 5,676.90		
41-23-12-000-0160	OR 1019/1109	Walter D. & Josie L. Jordan	1445 Balboa Street Tallahassee, FL 32305	1.00	\$ 11,353.81		
41-23-12-000-0170	OR 2552/2167	Rosa Fleming	1441 Balboa Drive Tallahassee, FL 32305	1.00	\$ 11,353.81		
41-23-12-000-0180	OR 3388/0624 OR 1007/1229	Ernest J. Knight	1108 Sunnyside Drive Tallahassee, FL 32310	1.00	\$ 11,353.81		

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*Rainbow Acres, Unrecorded
Assessment Roll (01/04/11)*

Tax Item Number	PROPERTY DESCRIPTION (Official Record Book and Page)	Owner	Mailing Address	No. of Units	Assessment	Modified Assessment	Savings to Owners
41-23-12-000-0190	OR 3480/1738 OR 984/1702	Troy L. and Lisa Richardson	1920 NW 4th Avenue Fort Lauderdale, FL 33313	1.00	\$ 11,353.81		
41-23-12-000-0200	OR 3123/0434 OR 2152/1340	Sylvester P. Hooks and Nakia S. Austin	1428 Balboa Drive Tallahassee, FL 32305	0.20		\$1,892.30	(\$378.46)
41-23-12-000-0210	OR 3123/0434 OR 2152/1340	Sylvester P. Hooks and Nakia S. Austin	1428 Balboa Drive Tallahassee, FL 32305	0.20		\$1,892.30	(\$378.46)
41-23-12-000-0220	OR 3837/2153 OR 1059/0357	James Gregory Akridge	1417 Balboa Drive Tallahassee, FL 32305	0.33	\$ 3,784.60		
41-23-12-000-0230	OR 3837/2153 OR 1059/0357	James Gregory Akridge	1417 Balboa Drive Tallahassee, FL 32305	0.33	\$ 3,784.60		
41-23-12-000-0240	OR 1152/2358	James G. Akridge	1417 Balboa Street Tallahassee, FL 32305	0.33	\$ 3,784.60		
41-23-12-000-0250	OR 2152/1340 OR 1575/1846	Sylvester P. Hooks	1428 Balboa Street Tallahassee, FL 32305	0.20		\$1,892.30	(\$378.46)
41-23-12-000-0260	OR 1004/0898 OR 995/1728	Ronnie E. Singletary c/o Robert Leon Singletary	14660 S.E. 77th Court Summerfield, FL 34491	1.00	\$ 11,353.81		
41-23-12-000-0270	OR 2458/1640	Love Fellowship Outreach Ministries	3972 Woodville Highway Tallahassee, FL 32305	1.00	\$ 11,353.81		
41-23-12-000-0280	OR 3025/0399 OR 2043/0771	Leon County, Florida	301 S. Monroe Street Tallahassee, FL 32301	1.00		\$2,838.45	(\$8,515.36)
41-23-12-000-0290	OR 3656/2076 OR 1815/2281	Leon County, Florida	301 S. Monroe Street Tallahassee, FL 32301	0.33		\$2,838.45	(\$946.15)
41-23-12-000-0300	OR 3656/2076 OR 1815/2281	Leon County, Florida	301 S. Monroe Street Tallahassee, FL 32301	0.33		\$2,838.45	(\$946.15)
41-23-12-000-0310	OR 1057/0952	Alfred H. & Annie. E. Graham	1421 Breck Drive Tallahassee, FL 32305	1.00	\$ 11,353.81		
41-23-12-000-0320	OR 1727/1626	Julia K. McGill	1425 Breck Drive Tallahassee, FL 32305	1.00	\$ 11,353.81		
41-23-12-000-0330	OR 1727/1620	Eugene J. Koonce	1429 Breck Drive Tallahassee, FL 32305	1.00	\$ 11,353.81		
41-23-12-000-0340	OR 2364/1652	Jacquelyn R. Knight	1433 Breck Drive Tallahassee, FL 32305	1.00	\$ 11,353.81		
41-23-12-000-0350	OR 2089/1858	James M. Baxley	7582 Bowling Green Drive Tallahassee, FL 32308	1.00	\$ 11,353.81		
41-23-12-000-0360	OR 3826/1793 OR 3676/0399	Erick DeLeon	1441 Breck Drive Tallahassee, FL 32305	1.00	\$ 11,353.81		

*Rainbow Acres, Unrecorded
Assessment Roll (01/04/11)*

Tax Item Number	PROPERTY DESCRIPTION (Official Record Book and Page)	Owner	Mailing Address	No. of Units	Assessment	Modified Assessment	Savings to Owners
41-23-12-000-0370	OR 1237/0028	Ira J. Johnson	1445 Breck Drive Tallahassee, FL 32305	1.00	\$ 11,353.81		
41-23-12-000-0380	OR 3901/1938 OR 2746/0898	Marki D. McClendon	1449 Breck Drive Tallahassee, FL 32305	1.00	\$ 11,353.81		
41-23-12-000-0390	OR 1225/1417	Darrell Jackson	1453 Breck Drive Tallahassee, FL 32305	1.00	\$ 11,353.81		
41-23-12-000-0400	OR 2490/0671	Willie A. Nixon	3515 Larkway Street Tallahassee, FL 32305	1.00	\$ 11,353.81		
41-23-12-000-0410	OR 3807/1540 OR 2027/2201	Louise R. Branton	1461 Breck Drive Tallahassee, FL 32305	1.00	\$ 11,353.81		
41-23-12-000-0420	OR 1376/1840	Carolyn Ayers	4107 Cowan Road Tallahassee, FL 32305	1.00	\$ 11,353.81		
41-23-12-000-0430	OR 3659/1649 OR 2106/0384	Vernon D. Davis	4100 Cowan Drive Tallahassee, FL 32305-7258	1.00	\$ 11,353.81		
41-23-12-000-0440	OR 1392/1656	Deborah Marie Smith, Etal	84 Dante Court Quincy, FL 32351	1.00	\$ 11,353.81		
41-23-12-000-0450	OR 1856/0131	Cedric S. & Verlene W. Banks	1514 Arizona Street Tallahassee, FL 32304	0.50	\$ 5,676.90		
41-23-12-000-0460	OR 3683/1128 OR 1856/0131	Cedric S. & Verlene W. Banks	1514 Arizona Street Tallahassee, FL 32304	0.50	\$ 5,676.90		
41-23-12-000-0470	OR 1407/0788	Eleanor & Zack Duval	6869 Ajax Road Tallahassee, FL 32311	1.00	\$ 11,353.81		
41-23-12-000-0480	OR 4017/1606 OR 1618/1578	Annie Pearl McCall	4120 Cowan Road Tallahassee, FL 32305	0.50	\$ 5,676.90		
41-23-12-000-0490	OR 4017/1606 OE 1618/1578	Annie Pearl McCall	4120 Cowan Road Tallahassee, FL 32305	0.50	\$ 5,676.90		
41-23-12-000-0500	OR 3277/0081 OR 2471/0760	James A. & Dutchie L. Thompson Life Estates, c/o Johnny Petrandis, II	4128 Cowan Road Tallahassee, FL 32305	1.00	\$ 11,353.81		
41-23-12-000-0510	OR 1264/0457 OR 1259/1666	Reginald V. Walker	802 Shannon Street Tallahassee, FL 32305	1.00	\$ 11,353.81		
41-23-12-000-0520	OR 3543/2158 OR 2145/0203	Woodrun East, LLC	4178 Apalachee Parkway Tallahassee, FL 32311	1.00	\$ 11,353.81		
41-23-12-000-0530	OR 2534/0501 OR 2103/2097	Valerie Wilkerson	2020 Donnas Cove Drive SE Smyrna, GA 30080	1.00	\$ 11,353.81		
41-23-12-000-0540	OR 3232/1363 OR 1946/1126	Mickey L. Britt	4407 Millwood Lane Tallahassee, FL 32312	1.00		\$3,784.60	(\$7,569.21)

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Rainbow Acres, Unrecorded
Assessment Roll (01/04/11)

Tax Item Number	PROPERTY DESCRIPTION (Official Record Book and Page)	Owner	Mailing Address	No. of Units	Assessment	Modified Assessment	Savings to Owners
41-23-12-000-0550	OR 2224/0324	Darnell B. West	1460 Breck Drive Tallahassee, FL 32305	1.00	\$ 11,353.81		
41-23-12-000-0560	OR 1229/1239	Martha Reddick Acre	1456 Breck Drive Tallahassee, FL 32305	1.00	\$ 11,353.81		
41-23-12-000-0570	OR 2266/1733	Jessie L. & Pennie D. Hawkins	1452 Breck Drive Tallahassee, FL 32305	0.33	\$ 3,784.60		
41-23-12-000-0580	OR 1358/1198	Jessie Lee Hawkins	1452 Breck Drive Tallahassee, FL 32305	0.33	\$ 3,784.60		
41-23-12-000-0590	OR 1364/1068	Clarence G. & Gloria Y. Washington	1444 Breck Street Tallahassee, FL 32305	1.00	\$ 11,353.81		
41-23-12-000-0600	OR 3852/869 OR 3743/2202	Ana A. Garcia	1438 Breck Drive Tallahassee, FL 32305	0.50	\$ 5,676.90		
41-23-12-000-0610	OR 3452/1039 OR 1814/0393	Darvin Knooce	1440 Breck Drive Tallahassee, FL 32305	0.50	\$ 5,676.90		
41-23-12-000-0620	OR 3399/1921 OR 1423/1814	Chadnezzar H. and Janice Banks	11754 Grazing Buck Lane Tallahassee, FL 32317-8174	1.00	\$ 11,353.81		
41-23-12-000-0630	OR 4052/634 OR 3473/0366	Jackie Durant	1428 Breck Drive Tallahassee, FL 32305	1.00	\$ 11,353.81		
41-23-12-000-0640	OR 2012/1064	Leatha and Yershonski Anderson	1424 Breck Street Tallahassee, FL 32305	1.00	\$ 11,353.81		
41-23-12-000-0650	OR 2555/1059 OR 1937/0153	Gloria Leland & Whitfield Leland, Jr.	1420 Breck Drive Tallahassee, FL 32305	1.00	\$ 11,353.81		
41-23-12-000-0660	OR 3674/0731 OR 1325/0277	James J. Weaver	P. O. Box 6935 Tallahassee, FL 32314	0.33	\$ 3,784.60		
41-23-12-000-0670	OR 3674/0731 OR 1325/0277	James J. Weaver	P. O. Box 6935 Tallahassee, FL 32314	0.33	\$ 3,784.60		
41-23-12-000-0680	OR 1454/1803	Gordon R. & Juliet J. Hardy	1429 Jake Street Tallahassee, FL 32305	1.00	\$ 11,353.81		
41-23-12-000-0690	OR 1374/0846	Andre Napoleon Johnson	P.O. Box 20006 Tallahassee, FL 32316	1.00	\$ 11,353.81		
41-23-12-000-0700	OR 2383/1404	Deidre King Williams	2710 Country Club Drive, #42 Tallahassee, FL 32301	1.00	\$ 11,353.81		
41-23-12-000-0710	OR 1487/1002	Leslie Jr. & Janice K. Miller	4020 Penelope Street Tallahassee, FL 32305	0.50	\$ 5,676.90		
41-23-12-000-0720	OR 1926/1363 OR 1926/1365	Tommie Jr. & Geneva M. Johnson	1445 Jake Street Tallahassee, FL 32305	0.50	\$ 5,676.90		

*Rainbow Acres, Unrecorded
Assessment Roll (01/04/11)*

Tax Item Number	PROPERTY DESCRIPTION (Official Record Book and Page)	Owner	Mailing Address	No. of Units	Assessment	Modified Assessment	Savings to Owners
41-23-12-000-0730	OR 1926/1363 OR 1926/1365	Tommie Jr. & Geneva M. Johnson	1445 Jake Street Tallahassee, FL 32305	0.50	\$ 5,676.90		
41-23-12-000-0740	OR 3529/0156 OR 2471/0843	Jessie Lee Hawkins, Sr.	1452 Breck Drive Tallahassee, FL 32305	1.00	\$ 11,353.81		
41-23-12-000-0750	OR 2084/0419	Jessie Lee Hawkins	1452 Jake Street Tallahassee, FL 32305	0.33	\$ 3,784.60		
41-23-12-000-0760	OR 3658/1319 OR 1844/0901	Alvin D. & Sandra V. Johnson	284 Centerline Road Crawfordville, FL 32327	1.00		\$5,676.90	(\$5,676.90)
41-23-12-000-0770	OR 2954/0596 OR 2337/1074	Annette & Georgia Washington Life Est.	1465 Jake Street Tallahassee, FL 32305	1.00	\$ 11,353.81		
41-23-12-000-0780	Or 1930/2152 OR 1372/1209	Alfred & Earnestine B. Gainous	3421 N. Ridge Road Tallahassee, FL 32305	0.50	\$ 5,676.90		
41-23-12-000-0790	OR 1930/2152 OR 1372/1209	Alfred & Earnestine B. Gainous	3421 N. Ridge Road Tallahassee, FL 32305	0.50	\$ 5,676.90		
41-23-12-000-0800	OR 1225/1420 OR 1172/2323	Gertrude Scott (Gaines)	1468 Jake Street Tallahassee, FL 32305	0.33	\$ 3,784.60		
41-23-12-000-0810	OR 1237/1677	Charles & Joann Houston	6265 Jordans Pass Drive Tallahassee, FL 32304	0.33	\$ 3,784.60		
41-23-12-000-0820	OR 2312/0007	Richardo L. Wilkerson	1442 Joyner Ave., S.E. Marietta, GA 30060-3905	1.00	\$ 11,353.81		
41-23-12-000-0830	OR 1191/1574 OR 1720/1010	Betty F. Chestnut	1456 Jake Street Tallahassee, FL 32305	0.50	\$ 5,676.90		
41-23-12-000-0840	OR 1720/1010	Betty F. Chestnut	1456 Jake Street Tallahassee, FL 32305	0.50	\$ 5,676.90		
41-23-12-000-0850	OR 1444/0644	Lucious & Claudette Mills	1448 Jake Street Tallahassee, FL 32305	1.00	\$ 11,353.81		
41-23-12-000-0860	OR 1213/0419	Clarence Jr. & Gloria J. Hawkins	1444 Jake Street Tallahassee, FL 32305	1.00	\$ 11,353.81		
41-23-12-000-0870	OR 4093/840 OR 1346/0726	Jerry J. Finch	1440 Jake Street Tallahassee, FL 32305	1.00	\$ 11,353.81		
41-23-12-000-0880	OR 3741/0412 OR 1503/0516	Jewel Holmes	1522 Crown Ridge Road Tallahassee, FL 32305	0.33	\$ 3,784.60		
41-23-12-000-0890	OR 2835/0775 OR 1503/0516	Doris Bell	1436 Jake Drive Tallahassee, FL 32305	0.33	\$ 3,784.60		
41-23-12-000-0900	OR 3789/2115 OR 3741/0416	Vanessa R. Hackley	1426 Jake Drive Tallahassee, FL 32305	0.33	\$ 3,784.60		

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Tax Item Number	PROPERTY DESCRIPTION (Official Record Book and Page)	Owner	Mailing Address	No. of Units	Assessment	Modified Assessment	Savings to Owners
41-23-12-000-0910	OR 3674/731 OR 1473/2001	James J. Weaver	P. O. Box 6935 Tallahassee, FL 32314	0.33	\$ 3,784.60		
41-23-12-000-0920	OR 1553/0265	William M. & Catherine Murphy	4043 Penelope Street Tallahassee, FL 32305	0.50	\$ 5,676.90		
41-23-12-000-0930	OR 1553/0265	William M. & Catherine Murphy	4043 Penelope Street Tallahassee, FL 32305	0.50	\$ 5,676.90		
41-23-12-000-0940	OR 1218/910	Willie G. Johnson Estate	5874 Orchard Pond Road Tallahassee, FL 32303-8200	1.00	\$ 11,353.81		
41-23-12-000-0950	OR 2475/0726 OR 1200/1251	Josie Washington & Tameka Whitehead	1439 Craft Drive Tallahassee, FL 32305	1.00	\$ 11,353.81		
41-23-12-000-0960	OR 2381/1665	Darrel L. Smith	116 Washington Avenue Havana, FL 32333	1.00	\$ 11,353.81		
41-23-12-000-0970	OR 1579/0053 OR 1538/0161	Beatrice Williams	1447 Craft Street Tallahassee, FL 32305	1.00	\$ 11,353.81		
41-23-12-000-0980	OR 3893/1655 OR 1934/1834	Associated Partners, LLC	3418 Deer Lane Drive Tallahassee, FL 32312	1.00	\$ 11,353.81		
41-23-12-000-0990	OR 1186/1932	Lewis & Carolyn Pryor	4127 72nd Avenue East Sarasota, FL 34243	0.33	\$ 3,784.60		
41-23-12-000-1000	OR 1186/1932	Lewis & Carolyn Pryor	4127 72nd Avenue East Sarasota, FL 34243	0.33	\$ 3,784.60		
41-23-12-000-1010	OR 1186/1923	Lewis & Carolyn Pryor	4127 72nd Avenue East Sarasota, FL 34243	0.33	\$ 3,784.60		
41-23-12-000-1020	OR 2319/1638	Charles Houston	6265 Jordans Pass Drive Tallahassee, FL 32304	0.33	\$ 3,784.60		
41-23-12-000-1030	OR 1237/1677	Charles & Joann Houston	6265 Jordans Pass Drive Tallahassee, FL 32304	0.33	\$ 3,784.60		
41-23-12-000-1040	OR 1172/2323 OR 1225/1420	Gertrude Scott (Gaines)	1468 Jake Street Tallahassee, FL 32305	0.33	\$ 3,784.60		
41-23-12-000-1050	OR 1172/2323 OR 1225/1420	Gertrude Scott (Gaines)	1468 Jake Street Tallahassee, FL 32305	0.33	\$ 3,784.60		
41-23-12-000-1060	OR 1273/1975	Brenda I. Ellis	1474 Craft Street Tallahassee, FL 32305	1.00	\$ 11,353.81		
41-23-12-000-1070	OR 2114/0823	Samuel O. Rollins	1311 Indiana Street Tallahassee, FL 32304	1.00	\$ 11,353.81		
41-23-12-000-1080	OR 1775/1157 OR 1356/2058	Nathaniel J. Grimsley	P.O. Box 2161 Tallahassee, FL 32316-2161	0.50	\$ 5,676.90		

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Tax Item Number	PROPERTY DESCRIPTION (Official Record Book and Page)	Owner	Mailing Address	No. of Units	Assessment	Modified Assessment	Savings to Owners
41-23-12-000-1090	OR 1775/1157 OR 1356/2058	Nathaniel J. Grimsley	P.O. Box 2161 Tallahassee, FL 32316-2161	0.50	\$ 5,676.90		
41-23-12-000-1100	OR 1210/2267	Eretha Ann Bass (Young)	324 N. Martin Luther King Blvd. Tallahassee, FL 32301	1.00	\$ 11,353.81		
41-23-12-000-1110	OR 1486/0033	Annie P. Jerger	1458 Craft Street Tallahassee, FL 32305	1.00	\$ 11,353.81		
41-23-12-000-1120	OR 1819/0211	Barbara Jean Lovett	1454 Craft Street Tallahassee, FL 32305	1.00	\$ 11,353.81		
41-23-12-000-1130	OR 1367/1783	Mary E. Jackson & Frankie D. Leland	1450 Craft Street Tallahassee, FL 32305	1.00	\$ 11,353.81		
41-23-12-000-1140	OR 1915/0642	James & Elaine Williams	1446 Craft Street Tallahassee, FL 32305	0.50	\$ 5,676.90		
41-23-12-000-1150	OR 1915/0642	James & Elaine Williams	1446 Craft Street Tallahassee, FL 32305	0.50	\$ 5,676.90		
41-23-12-000-1160	OR 3869/1405 OR 3401/0400	Hazel Napier-Leonard, Amos Leonard, Jamera Napier	1792 11th Street, N.E. Winter Haven, FL 33881	0.25	\$ 2,838.45		
41-23-12-000-1170	OR 3869/1407 OR 3401/0400	Hazel Napier-Leonard, Jamera Napier, Avalon Napier	1792 11th Street, N.E. Winter Haven, FL 33881	0.25	\$ 2,838.45		
41-23-12-000-1180	OR 3869/1409 OR 3401/0398	Hazel Napier-Leonard, Amos Leonard, Jamera Napier	310 9th Ave., S.E. Mulberry, FL 33860	0.25	\$ 2,838.45		
41-23-12-000-1190	OR 3869/1411 OR 3401/0396	Hazel Napier-Leonard, Jamera Napier, Richard Napier	310 9th Ave., S.E. Mulberry, FL 33860	0.25	\$ 2,838.45		
41-23-12-000-1200	OR 1483/0532	William & B. N. Washington	4060 Penelope Street Tallahassee, FL 32305	1.00	\$ 11,353.81		
41-23-12-000-1210	OR 1856/0983	Larry J. & Carol P. Williams	4052 Penelope Street Tallahassee, FL 32305	1.00	\$ 11,353.81		
41-23-12-000-1220	OR 2035/1293	Lillie B. Hill	4044 Penelope Street Tallahassee, FL 32305	1.00	\$ 11,353.81		
41-23-12-000-1230	OR 1656/1500	Millie & James L. Jackson	5001 Lake Front Drive-C1 Tallahassee, FL 32303	1.00	\$ 11,353.81		
41-23-12-000-1240	OR 3177/1736 OR 2461/2109	Crosby Real Estate, LLC	8729 D. L. Crosby Lane Tallahassee, FL 32305	1.00	\$ 11,353.81		
41-23-12-000-1250	OR 1715/1246	Leslie & Janice King Miller	3697 Ballard Road Tallahassee, FL 32305	0.50	\$ 5,676.90		
41-23-12-000-1260	OR 2479/1858 OR 1383/1652	William and Delores Harrison	4018 Penelope Street Tallahassee, FL 32305	1.00	\$ 11,353.81		

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41-23-12-000-1270	OR 1316/1002	Alvin D. & Sandra V. Johnson	4016 Penelope Street Tallahassee, FL 32305	0.33		\$5,676.90	(-\$1,892.30)
				91.00			
				TOTAL		\$976,427.41	(\$56,769.06)