



**CITY OF BELLE ISLE, FLORIDA  
CITY COUNCIL AGENDA ITEM COVER SHEET**

**Meeting Date:** November 19, 2019

**To:** Honorable Mayor and City Council Members

**From:** B. Francis, City Manager

**Subject:** Waiver of Non Ad-Valorem Taxes for Disabled Veterans

**Background:** Non ad valorem assessments are charges included on a property tax bill to cover the cost associated with providing City specific services: solid waste assessments and stormwater management. Non ad-valorem assessments are charges for services provided much like water, public sewer, cable, electric, and communication fees. They are non ad-valorem assessments because the City contracts with the County to collect them on a tax bill instead of sending monthly bills. However they are no different than paying a water bill, a cable bill, an electric bill, or a telephone bill.

The City Council directed the City Manager to research if there any other municipalities that waive these charges. The City Manager contacted the Florida League of Cities and the FLC contacted Government Finance Officers Association for assistance. The City heard from 10 cities and none waive these charges for services. OUC also does not waive charges for services for veterans, nor Duke Energy.

The City contacted Orange County Property Appraiser to determine the number of disable vets that do not pay property taxes. There are different types of exemptions:

<b>Exempt Status</b>	<b>Explanation</b>
SRV Connected T&P	These individuals are exempt from paying real estate (ad valorem) taxes
SRV Connected T&P Spouse	These individuals are exempt from paying real estate (ad valorem) taxes
SRV Connected 10% or more	The assessed value is reduced by \$5,000 per the service connected 10% or more exemption
SRV Connected Spouse	These individuals are the spouse of a disabled veteran and the assessed value is reduced by \$5,000 per the service connected 10% or more exemption
Combat Senior	The assessed value is reduced by \$5,000 per the service connected 10% or more exemption and are receiving a combat disability reduction based on the percentage of combat related disability

Belle Isle currently has 23 residences that are SRV Connected T&P and 10 residences that are SRV Connected T&P Spouse. The non ad-valorem tax is \$355.64/residence which would total \$11,736.12 annually.

**Staff Recommendation:** Since these are not taxes, but they are charges for services like electric, cable, or phone bills, staff recommendation is to deny the request.

**Suggested Motion: (Not to Waive): I move we do not waive the non ad-valorum taxes for disabled veterans.**

**(To Waive): I move we waive the non ad-valorum taxes for disabled veterans.**

**Alternatives:** Do not waive the assessments

**Fiscal Impact:** \$11,736.12 annually

**Attachments:** None