



**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:** Request for Waiver of Non Ad-Valorem Taxes

**Background:** Mr. Gary Suggs, 1603 Colleen Drive, is requesting the City Council waive the Non Ad-Valorem Taxes (Garbage and Storm Water) because he is a 100% disabled veteran. Mr. Suggs provided proof of disability. Mr. Suggs' Ad-Valorem (property taxes) are waived by Orange County due to his disability.

Non ad valorem assessments are different than ad valorem taxes. 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 – an annual fee for services which include curbside collection and disposal of household garbage, recycling and yard waste, and stormwater management utility assessments – an annual fee for management of storm water facilities benefiting developed property parcels.

These 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 we have the County 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.

**Staff Recommendation:** Since these are charges for services like electric, cable, or phone bills, staff recommendation is to deny the request.

**Suggested Motion:** I move we deny the request of Gary Suggs to waive the non ad-valorum taxes.

**Alternatives:** Approve the request

**Fiscal Impact:** \$355.64

**Attachments:** Mr. Suggs request