



155 F Road Loxahatchee Groves, FL 33470

**TO: Board of Supervisors of Loxahatchee Groves Water Control District**

**FROM: Francine Ramaglia, Town Manager**

**DATE: September 3, 2024**

**SUBJECT: Resolutions Adopting the Fiscal Year 2024/2025 Non-Ad Valorem Assessment Rates, Budgets and Assessment Rolls for Roads & Drainage**

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**Background:**

Annually the Town Council sitting as the Board of Supervisors of the Loxahatchee Water Control District in compliance with Florida Statutes Chapters 2018-175 (the “Special Act”), codified as Section 46-1 of the Town’s Code of Ordinances and Florida Statutes Chapters 166, 189, 197 and 298 setting forth the procedures to follow for local governments in adoption of the annual Non-Ad Valorem Assessment Rates, Budgets and Assessment Rolls establishes the water control district’s assessments and budget which are reflected as the Roads & Drainage (105) Fund in the Town’s overall budget.

The preliminary assessment rate was adopted by the Board on July 2, 2024, as \$250 per acre. At the August 22, 2024 budget workshop there was direction to keep the assessment at \$200 per acre and balance the shortfall in the Road and Drainage fund with the transfer of additional monies from the general fund. A balanced budget with road and drainage revenues and expenditures at \$2,432,500 has been presented to the Board/Council for consideration.

Should the Board desire to proceed with the preliminary assessment rate of \$250 per acre, it is important to note that there was an error in the required notice. The Town’s finance director, Chris Wallace of Munilytics, made a mistake in the transmission of the notification to the Palm Beach County Property Appraiser’s office of the preliminary trim and non-ad valorem rate as he indicated the rate was to be \$200 per acre instead of \$250 as had been adopted by the Board. Due to the error, the TRIM notices indicated the proposed rate was \$200. In order to assess a rate above \$200 the Board would have to direct the readvertisement of the assessment hearing and conduct a public hearing at least 20 days after the re-notice was sent out. Mr. Wallace has recognized his error and in the attached memorandum has laid out the process to correct the notice and consider adoption of a rate above \$200 per acre. Munilytics has agreed to pay the costs associated with re-noticing the hearing. Due to the timing, following this process would require the District/Town to collect the assessments rather than the assessments being collected by the Tax Collector’s office through the Uniform Method of Collection.



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If the Board is in favor of keeping the assessment rate at \$200 or less, there will be no need to re-notice the assessment hearing and conduct a further hearing.

The final non-ad valorem assessments rates and budgets are as follows:

	<b><u>Proposed</u></b> <b><u>FY 2024</u></b>	<b><u>Adopted</u></b> <b><u>FY 2023</u></b>	<b><u>Change</u></b>
<b>Roads &amp; Drainage</b>	\$ 200.00	\$ 200.00	-

**Recommendations:**

Move to approve ***Resolution No. 2024-DD05*** adopting the final FY 2024/2025 non-ad valorem assessment rates, budgets and assessment rolls for Roads and Drainage.