



Reply to Jacksonville

MEMORANDUM

TO: BOARD MEMBERS
MILLERS CREEK SPECIAL DISTRICT

FROM: WAYNE FLOWERS

DATE: OCTOBER 13, 2015

RE: CRITICAL STEPS FOR ESTABLISHING A
NON-AD VALOREM ASSESSMENT FOR MCSD

I wanted to inform the Board of critical deadlines that are approaching that will affect the Board's ability to implement a non-ad valorem assessment ("Assessment") that would be on the tax bills for residents owning property in the MCSD next fall. This would enable the District to start receiving revenue for the first time in November and December of 2016.

The first step in this process is setting a public hearing for the purpose of the Board considering and adopting a resolution establishing its intention to utilize the uniform method for levying and collecting Assessments. Pursuant to Section 197.3632(3), Florida Statutes, the Board must adopt such a resolution before January 1, 2016, in order to levy an Assessment in 2016. The notice of the public hearing at which such a resolution the Board must be published in newspaper of general circulation once a week for 4 consecutive weeks prior to the public hearing.

As a practical matter, that means at the November 2nd Board meeting, the Board will need to set a public hearing date (i.e., a meeting of the Board) in December, allowing sufficient time for the notice to run (I suggest using the Financial News and Daily Record) for 4 consecutive weeks before the hearing date. That means the public hearing should probably be set for some time during the week of December 7th. The Board will not be adopting an assessment at this meeting, it will simply be adopting a resolution stating its intent to utilize the uniform method for levying and collecting Assessments. The hearing/meeting at which the actual Assessment will be adopted won't occur until June or July 2016.

I will prepare a notice for publication in anticipation of the Board approving its publication at the November 2nd meeting and setting the date for the public hearing in December.

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