

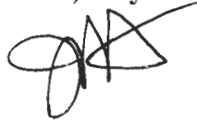
CITY OF VENICE

Office of the Mayor

Interoffice Memorandum

**TO: City Council
Lori Stelzer, City Clerk
Ed Lavallee, City Manager
David Persson, City Attorney**

FROM: John Holic



SUBJECT: MSTU Draft

DATE: February 10, 2014

Attached is a draft letter to the Sarasota Board of County Commissioners for discussion at City Council meeting on February 11, 2104

February 12, 2014

Honorable Chair Charles Hines and
Members of the Sarasota County Board of County Commissioners

Dear Chair Hines and Commissioners;

We believe that the Sarasota County Sheriff's Office (SCSO) runs an effective and efficient organization. We also believe that the Board of County Commissioners does a fine job with oversight and budgeting for or spent by the SCSO. What we are asking is for a fair way to pay for these fine services.

The SCSO provides three basic services: corrections, courts and law enforcement. Corrections and courts serve a county wide function and should be paid by all. Law enforcement, specifically road patrol, marine patrol and detective services (patrol services), are a different matter. Each municipality in the County has its own police department that provides its own patrol services. Each city pays for these patrol services through its ad valorem annual real estate taxes. The SCSO does not provide routine patrol services within the municipalities, rather it acts on a mutual aid basis providing patrol services if called upon. The same is true of the municipalities; they provide patrol services in unincorporated Sarasota County if called upon. Yet, the citizens of the cities pay for both their own patrol services and the Sheriff's patrol services too. It would seem fair that, just as we pay for our own patrol services, the unincorporated areas should pay for its own patrol services.

Let us explain what that means in terms of appropriations and taxes. As you are well aware, current real estate value of all property in Sarasota County is \$40,791,927,760, for purpose of this letter, we will use \$40.7 billion with the following breakdown:

<u>Jurisdiction</u>	<u>Assessed Value</u>	<u>This Letter</u>
Longboat Key (Sarasota County portion)	\$3,346,299,628	\$3.3 billion
North Port	2,418,931,525	2.4 billion
Sarasota	7,205,951,871	7.2 billion
Venice	2,775,761,673	2.8 billion
Unincorporated Sarasota County	25,044,983,063	25.0 billion
Sarasota County Total	40,791,927,760	40.7 billion

A 1 mill county wide ad valorem assessment therefore, would equate to \$40,700,000.

Attached to this letter is a copy of an excellent memorandum analyzing some of the financial options available to us. It was drafted for you by your staff and is dated October 19, 2007. Our suggestions are based upon the numbers and information shown in this memorandum.

The Sheriff's budget is relatively large, approaching \$100 million. Using rounding, the total budget for the SCSO approximates 2 1/2 mills in County wide ad valorem tax. According to the 2007 memorandum,

approximately 20% of the SCSO budget is used for corrections and another 10% is used for the courts (these two areas are the ones which we all believe to be county wide charges); that leaves 70% for law enforcement. Law enforcement contains many parts and a close analysis will be able to provide a more clear picture, but for sake of this presentation, an assumption of 30% of the budget is law enforcement of a county wide nature (SWAT, helicopter, equestrian, perimeter / traversing patrol, etc.), while 40 % of the budget is for unincorporated county patrol services. It is that amount that we believe should be paid by the people who get the patrol services, those residents who live within the unincorporated area of the county. This treats the citizens of the county uniformly and fairly, the method to do this is a Municipal Services Taxing Unit (MSTU).

So what does that mean in terms of dollars and millage? For ease of simplicity and understanding, let's use a rounding definition and value 1 mill in county wide ad valorem tax at \$40,000,000. With the total SCSO budget approaching \$100,000,000, we can use 2.5 mills in county wide ad valorem taxes to fund that Office.

How does this compare to the cost of municipal police? Using the City of Venice as an example, the police budget is a little over \$8 million or about 2.8 mills, not far above what the county wide cost is of the SCSO. The problem encountered is that there is a large portion of the SCSO that is not used by the City on a regular basis; that being the previously mentioned patrol services of the SCSO.

If we use the percentages of services mentioned two paragraphs pervious, about 60% of the SCSO is used equally throughout the county and should be taxed to all county residents while about 40% of the SCSO can be categorized as patrol services primarily used by unincorporated Sarasota County. To provide a fair and equitable tax for all of Sarasota County, our recommendation would be to reduce the county ad valorem tax by 1 mill and institute an unincorporated Sarasota County MSTU of 1.6 mills for SCSO patrol Services. This would be revenue neutral for the SCSO and revenue neutral for the County as a whole.

This system could be implemented as soon as October 1, 2014 and the County and municipalities would continue to work on reviewing all expenses of the SCSO with the intent of making the MSTU reflect actual expenses of the SCSO for unincorporated Sarasota County. Over a period of several years, we are certain the fine tuning of percentages will reflect actual costs and will be a far more fair system of obtaining tax dollars from those who are obtaining the services.

We look forward to discussing this fair method of taxation with the Board of County Commissioners (BCC) as soon as practical, but no later than our next joint meeting.

Thank you for your attention to this matter as we know the BCC is as concerned as we are to provide fair and equitable taxation for all residents of Sarasota County.

Sincerely,

6

SARASOTA COUNTY GOVERNMENT

Office of Financial Planning

B.C.C. MEETING DATE
OCT 19 2007
BOARD RECORDS

MEMORANDUM

TO: Board of County Commissioners

THROUGH: James L. Ley, County Administrator

FROM: Jeffrey Seward, Chief Financial Planning Officer *JWS*

SUBJECT: Analysis of a Potential Law Enforcement Municipal Services Taxing Unit (MSTU) for the Funding of the County Sheriff

DATE: October 19, 2007

BOARD RECORDS
 FILED FOR THE RECORD
 2007 OCT 16 AM 9:14
 CLERK OF THE COUNTY COMMISSIONERS
 SARASOTA COUNTY, FLORIDA

Purpose and Background

In 1998 and again in 2005, the Board of County Commissioners directed the Office of the County Attorney to research presenting the Sheriff's annual budget as a millage levy separate from the general millage levy of the County.

The 1998 analysis focused on three alternatives, with the first option being recognized as the only option "without a significant legal risk:"

- (1) Inclusion of supplemental information with the tax bill identifying the amount of the Sheriff's budget and related portion of the General County millage;
- (2) Certification of a separate millage for the Sheriff's budget on the TRIM notice and the tax bill; or
- (3) Creation of an MSTU, MSBU, or special district which would levy assessments on the tax bill to fund portions of the Sheriff's budget.

The research also stated that "until the Florida Supreme Court renders a final opinion on the validity of funding Law Enforcement services and court systems through special assessments, any special assessments for those purposes would be at significant risk." In 2005, the County Attorney reported that such an opinion had indeed been rendered in 2002. The Court's decision "eliminates the legal viability for Sarasota County to fund Law Enforcement activities through the creation of an MSBU" due to the need for non-ad valorem assessments to provide specific, special benefit to real property, rather than personal benefit to individuals.

However, funding the Sheriff's budget through an MSTU is an alternative available to the Board of County Commissioners, as it is not premised on providing special benefit to real property. Section 125.01(1) (q), Florida Statutes, which authorizes counties to create both MSBUs and

MSTUs, "expressly recognizes 'Law Enforcement' as a municipal service for which an MSTU can be created."

To establish a quantifiable framework for discussion, this memorandum outlines the more tactical details of how a Law-Enforcement MSTU might be established in Sarasota County for full or partial funding of the Sheriff's annual budget.

Current Funding Process for the Sheriff

Currently, the Sheriff receives the majority of funding from one primary source, the County's General Fund (the Stormwater Environmental Utility Fund contributes less than 1% for the funding of the Road Gang program.). The Sheriff's FY2008 adopted budget totals \$89,250,017, of which \$88,121,349 is funded by the General Fund. This represents 27.92% of the FY2008 Adopted General Fund expenses of \$315,676,761, and is the equivalent of 1.4991 mills.

For the purposes of this analysis, the FY2006 actual General Fund expenses were used as the baseline and were \$255,126,926 of which the Sheriff comprised 31.65%.) The Sheriff receives this funding in one-twelfth increments each month during the fiscal year. Upon transfer to the Sheriff, the Board of County Commissioners loses discretionary control over the direct expenditure of that funding but remains the authoritative control for increasing overall funding throughout the fiscal year via budget amendments.

The Sheriff's budget consists of three functional components: Courts, Law Enforcement, and Corrections, with Law Enforcement making up the largest piece. Each component consists of several high-level line items: Personal Services, Investigations, Operating Expenses, and Capital Outlay.

The following table displays the Sheriff's FY2004 through FY2008 actual expenditures and adopted budgets (General Fund Only):

	FY2004	FY2005 ¹	FY2006 ²	FY2007 ³	FY2008 ⁴
Courts	6,173,189	6,537,832	6,982,808	5,982,532	5,788,998
Law Enforcement ⁵	47,426,119	50,743,161	53,683,857	59,734,804	58,348,823
Corrections	18,984,079	19,652,248	20,171,831	22,855,422	23,991,536
Total	72,583,378	76,932,441	80,757,496	87,372,758	88,121,349
Capital Projects ⁷	4,312,818				

¹ Based on CAFR Actuals

² Based on CAFR Actuals

³ Based on CAFR Actuals

⁴ Based on FY2007 Amended Budget

⁵ Based on FY2008 Adopted Budget

⁶ Internal service charge amounts for each fiscal year are included within the Law Enforcement component.

⁷ Total Capital Project Appropriations, FY04 through FY08, are not included in each annual Sheriff's budget. Also, includes all funding sources; not limited to General Fund.

The capital project data reflects the amount of funding required for Sheriff-related facilities from the Board of County Commissioners and is *not* reflected in the Sheriff's adopted budget (per Florida Statute); rather, it is reflected within the Board's annual CIP budget and amounts to \$4,312,018 in total appropriations from FY2004 through FY2008.

MSTU Analysis Assumptions and Issues

Analysis Assumptions

FY2006 expenditure data is used for this analysis, extracted from the annual Cities Project; developed to provide a broad picture and assessment of the allocated and unallocated costs of general operating ad valorem dollars on County services provided to each municipality, as well as within unincorporated Sarasota County.

Two issues driving the MSTU scenarios outlined in this analysis include boundary constraints of the MSTU and what can (and cannot) be funded using MSTU-generated revenue.

Boundary Issues

Per statute, an MSTU may be established for any part or all of the unincorporated areas of the County. Subject to the consent by ordinance of the governing body of a municipality, given either annually or for a term of years, the boundaries of the MSTU may include all or part of the boundaries of the consenting municipality. The municipalities have this option based on the fact that, should they choose to participate, the additional MSTU millage will be counted toward the cities' millage caps, whereas that same MSTU millage will NOT be applied to the County's millage cap. (The statutory millage cap for both municipality and County ad valorem is established at 10 mills.)

Funding Constraint Issues

The Sarasota County Sheriff Office's budget cannot be funded entirely by an MSTU. Per section 951.061, Florida Statutes, "the salaries for county correctional officers shall be paid from the general revenue fund of the county and shall be included by the sheriff, if designated as chief correctional officer of the county, in his or her proposed budget of expenditures for the maintenance and operation of the county correctional system..." County Ordinance 93-055 designated the Sarasota County Sheriff as the Chief Correctional Officer; therefore disallowing expenditures associated with Correctional Officer salaries from inclusion in an MSTU. In FY2006, actual salary expenditures of County Correctional Officers equaled \$16,178,475 (General Fund only), or 20% of the Sheriff's entire General Fund expenditures.

expenditures from \$255,126,926 to \$204,320,160. The only remaining funding requirement placed on the General Fund would be for funding of the county-wide Corrections function and the municipality Courts which totals \$22,532,955 (equal to 0.3785 mills, using FY2008 total taxable value). *If implemented, Option 2 could have decreased the burden on the General Fund by \$58,224,741.*

Option 2	Law Enforcement & Courts	Courts & Corrections	Unfunded Law Enforcement	TOTAL
	MSTU	General Fund	Requires SLA	
Unincorporated	50,806,766	10,776,906		61,583,672
Longboat Key		103,843	98,782	202,625
North Port		2,883,041	1,857,895	4,740,937
Sarasota		7,882,207	4,441,214	12,323,420
Venice		886,958	1,020,084	1,907,042
TOTAL	\$50,806,766	\$22,532,955	\$7,417,975	\$80,757,696

* based on the Cities Project, the expenses within Law Enforcement & Courts represent the estimated cost of performing those specific services within each municipality and unincorporated Sarasota County

The impact of the levied MSTU millage under Option 2 to a typical tax bill of an unincorporated homesteaded \$300,000 valued property is presented below. Under this option, the taxes increase by \$122.14 for unincorporated residents as costs are shifted to an MSTU funded only by the unincorporated county (a reduced tax base leads to a higher millage rate for the residents of the unincorporated county).

Taxing Authority	Property Tax Bill With MSTU	Property Tax Bill Without MSTU
County	391.08	893.50
Law Enforcement MSTU	624.56	N/A
TOTAL	\$1,015.64	\$893.50

Synopsis

Depending on the scenario implemented, a Law Enforcement MSTU established for Sarasota County could be levied at a millage rate ranging from 1.0847 mills to 1.4221 (based on the analysis of FY2006 data), reducing the County's General Fund contribution in the funding for a percentage of the Sheriff's annual Law Enforcement budget. If levied, this additional millage rate would not be included in the County's statutory millage cap, but would be added to the statutory millage cap of any municipality that would choose to participate through an ordinance.

While the current process of funding the Sheriff's Law Enforcement activities may not meet the political desire of the Board, it does allocate costs more effectively; as an example, a possible repercussion of levying the law enforcement MSTU with no, or limited, municipality inclusion would be a tax shift to the unincorporated County essentially having that segment of property owners pay for not only the Sheriff's Law Enforcement activities within the unincorporated County, but within the incorporated cities as well.

MSTU Options

Option 1 – Unincorporated Sarasota County and All Municipalities

Option 1 would provide for all Law Enforcement, Courts, and non-salary Corrections expenditures within both the incorporated and unincorporated county – totaling \$64,579,221 (equal to 1.0847 mills, using FY2008 total taxable value) - to be funded through the Law Enforcement MSTU. This would decrease General Fund expenditures from \$255,126,926 to \$190,547,705. The only remaining funding requirement placed on the General Fund would be for funding of the county-wide Corrections salaries, which totals \$16,178,475 (equal to 0.2717 mills, using FY2008 total taxable value). *If implemented, Option 1 could have decreased the burden on the General Fund by \$64,579,221.*

Option 1	Law Enforcement, Courts, Non-Salary Corrections*	Corrections Salaries	TOTAL
	MSTU	General Fund	
Unincorporated	\$2,927,258	8,656,414	61,983,672
Longboat Key	193,299	9,326	202,625
North Port	3,124,460	1,616,476	4,740,936
Sarasota	6,823,064	5,498,337	12,321,401
Venice	1,509,120	397,922	1,907,042
TOTAL	\$64,579,221	\$16,178,475	\$80,757,696

* based on the Cities Project, the expenses within Law Enforcement & Courts represent the estimated cost of performing those specific services within each municipality and unincorporated Sarasota County

The impact of the levied MSTU millage under Option 1 to a typical tax bill of an unincorporated homesteaded \$300,000 valued property is presented below. Under this option, the taxes due remain constant, irrespective of the existence of the MSTU, as the reduction of the millage in the General Fund is made-up for in the MSTU millage rate (assumes all cities opt into the MSTU).

Taxing Authority	Property Tax Bill With MSTU	Property Tax Bill Without MSTU
County	298.29	893.50
Law Enforcement MSTU	595.21	N/A
TOTAL	\$893.50	\$893.50

Option 2 – Unincorporated Sarasota County and No Municipality Law Enforcement Inclusion

Option 2 would provide for all Law Enforcement and Courts expenditures within the unincorporated county – totaling \$50,806,766 (equal to 1.4221 mills, using FY2008 unincorporated taxable value) - to be funded through the Law Enforcement MSTU. However, only the Courts expenditures would be supported from the General Fund for the municipalities – the Law Enforcement function of the Sheriff within the municipalities would require a Service Level Agreement between the municipalities and the Sheriff for the costs of those services. This would decrease General Fund

Next Steps

If the Board of County Commissioners decide to pursue the establishment of a Law Enforcement MSTU within Sarasota County for inclusion in the FY2009 budget, the necessary public hearing and ordinance approval would need to occur prior to, or on, December 18, 2007 (the last Board meeting of the calendar year) as the MSTU needs to be approved no later than December 31, 2007.

CC:

Dave Bullock, Deputy County Administrator
Susan Scott, Deputy County Administrator
Stephen DeMarsh, County Attorney
Kathleen Schneider, County Attorney

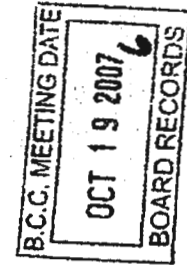
**Options for a Law Enforcement
Municipal Services Taxing Unit (MSTU)
for the Funding of the County Sheriff**

Board of County Commissioners Quarterly
Workshop

October 19, 2007

FILED 10 DAY 19 07
KAREN E. RUSHING, CLERK

Alternate Sheriff Funding Timeline



- 1998 - Analysis of Funding Options
 - Three options available at the time:
 - » Include supplemental information in tax bill
 - » Certify a separate millage on TRIM notice
 - » Create a MSBU or MSTU

- 2005 - Review of Funding Options
 - » Judicial Action in 2002 eliminates MSBU as a funding option.
 - » MSTU is a legally viable option according per Florida Statute

- 2007 - Revisited Funding with MSTU

Adopted General Fund Budget	\$88,121,349
% of FY2008 Adopted General Fund	27.92%
Equivalent Millage	1.4991 mills

Functional Components	FY04	FY05	FY06	FY07	FY08
Courts	6,173,189	6,537,032	6,902,008	5,582,532	5,788,990
Law Enforcement	47,426,119	50,743,161	53,683,857	59,734,804	58,340,823
Corrections	18,984,070	19,652,248	20,171,831	22,055,422	23,991,536
Total	72,583,378	76,932,441	80,757,696	87,372,758	88,121,349
Capital Projects	\$4,312,018 (Sheriff asking for \$5.7 million in FY08 for Sally Port)				

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% of FY2008 Adopted General Fund	27.92%
Equivalent Millage	1.4991 mills

Functional Components	FY04	FY05	FY06	FY07	FY08
Courts	6,173,189	6,537,032	6,902,008	5,582,532	5,788,990
Law Enforcement	47,426,119	50,743,161	53,683,857	59,734,804	58,340,823
Corrections	18,984,070	19,652,248	20,171,831	22,055,422	23,991,536
Total	72,583,378	76,932,441	80,757,696	87,372,758	88,121,349
Capital Projects	\$4,312,018 (Sheriff asking for \$5.7 million in FY08 for Sally Port)				

Current Sheriff Funding Distribution

Adopted General Fund Budget	\$88,121,349
% of FY2008 Adopted General Fund	27.92%
Equivalent Millage	1.4991 mills

	FY07	FY08	FY09	FY10	FY11
Courts	6,173,189	6,537,032	6,902,008	5,582,532	5,788,990
Law Enforcement	47,426,119	50,743,161	53,683,857	59,734,804	58,340,823
Corrections	18,984,070	19,652,248	20,171,831	22,055,422	23,991,536
Total	72,583,378	76,932,441	80,757,696	87,372,758	88,121,349
Capital Projects	\$4,312,018 (Sheriff asking for \$5.7 million in FY08 for Sally Port)				

• **Law Enforcement**

- **Animal Services**

- **Investigation:**

 - **Special Investigation Bureau and Homeland Defense**

- **Policing/Road Patrol:**

 - **Agricultural Unit, K-9, Aviation, Marine Patrol, School Crossing Guards, Mounted Patrol and Uniform Patrol**

• **Courts**

- **Includes all the costs associated with Sheriff responsibility of Courthouse security (bailiffs)**

• **Corrections**

- **Includes all the costs associated with running the jail**

• **Law Enforcement**

- **Animal Services**

- **Investigation:**

 - **Special Investigation Bureau and Homeland Defense**

- **Policing/Road Patrol:**

 - **Agricultural Unit, K-9, Aviation, Marine Patrol, School Crossing Guards, Mounted Patrol and Uniform Patrol**

• **Courts**

- **Includes all the costs associated with Sheriff responsibility of Courthouse security (bailiffs)**

• **Corrections**

- **Includes all the costs associated with running the jail**

MSTU Funding Considerations

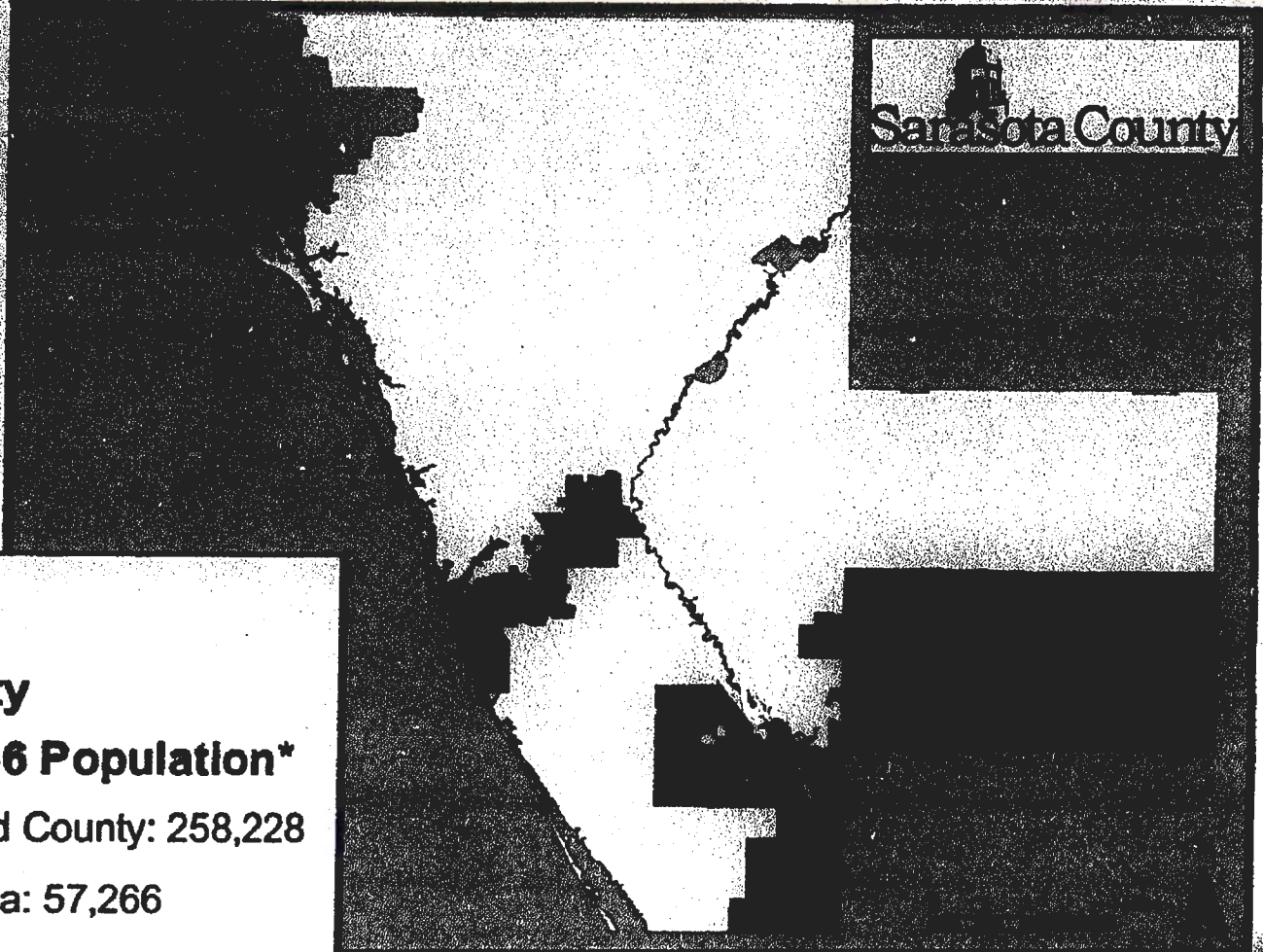
- **Boundary Constraints of the MSTU**
- **Constraints on use of MSTU generated revenue**

Boundary Considerations

Must be initially restricted to expenditures that exclusively benefit citizens of the unincorporated county

Any municipality can be included after entering into an inter-local agreement to codify this preference for the time period they choose






Additional millage will be counted toward cities' millage caps, and will not be counted toward the County's



Legend

Sarasota County

Municipality, 2006 Population*

-  Unincorporated County: 258,228
-  City of Sarasota: 57,266
-  Town of Longboat Key: 5,260
-  City of North Port: 49,416
-  City of Venice: 22,333

Constraints on Use of Funds

B.C.C. MEETING DATE
OCT 19 2007
BOARD RECORDS

Salaries of corrections officers can not be included in an MSTU – based on Statute, they must be paid out of the County's General Fund



MSTU Options

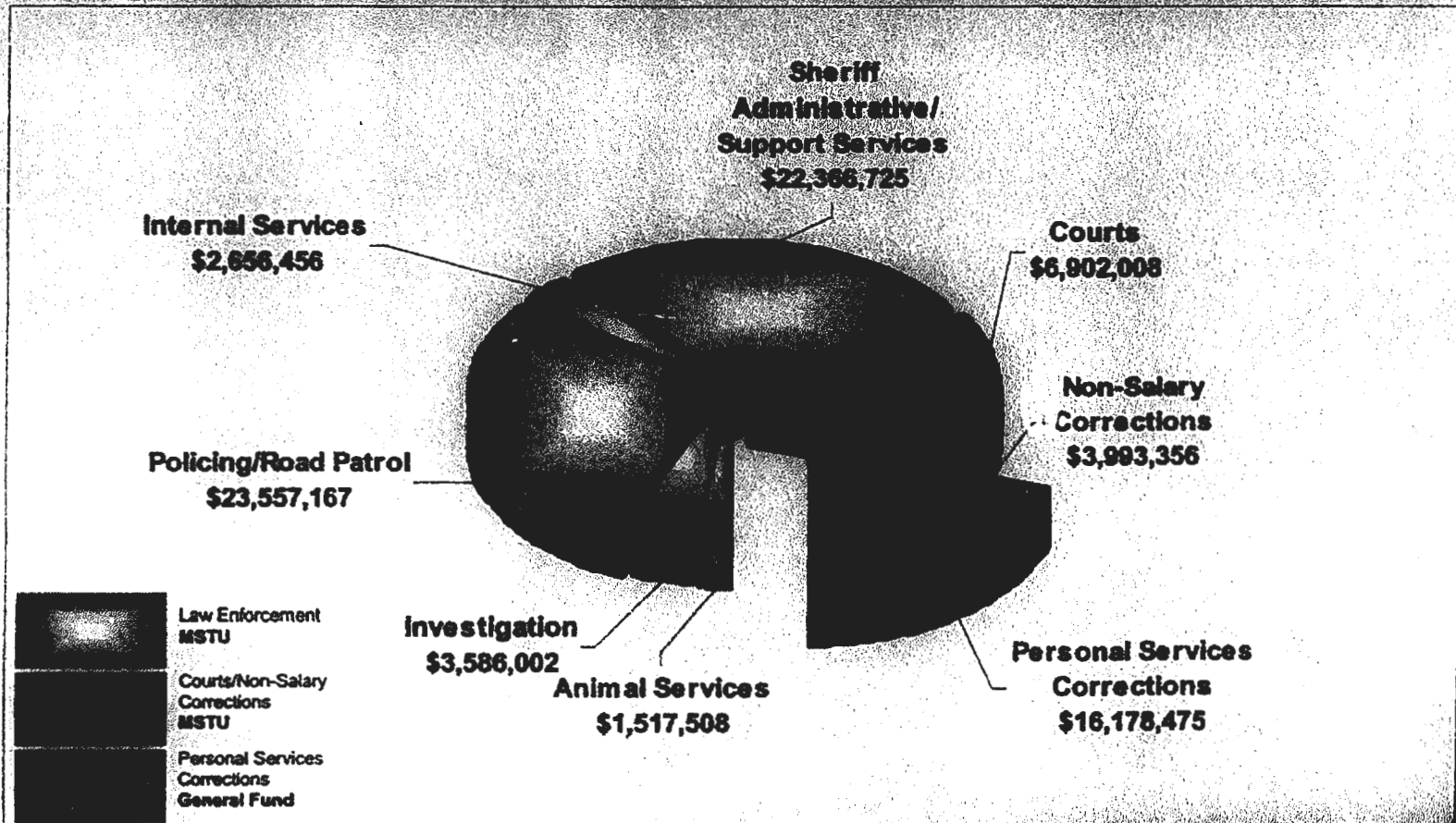
- **Option 1**

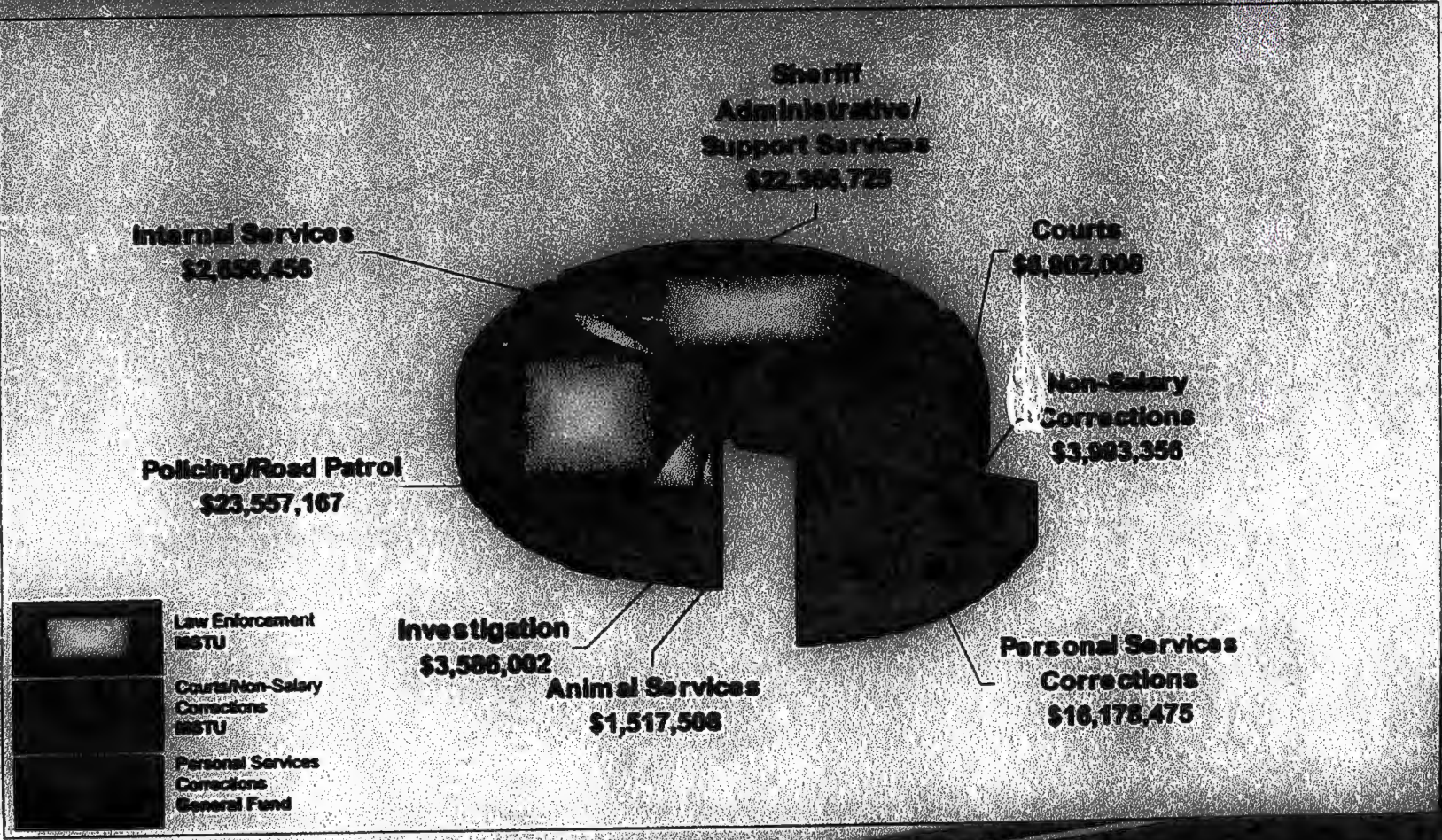
- All Law Enforcement, Courts and non-salary Corrections expenditures within both the incorporated and unincorporated County funded through the Law Enforcement MSTU
- Correction salary expenditures for municipalities and Counties paid for by the General Fund
- Assumption
 - Inclusive of all municipalities participating
 - Each municipality signing an interlocal and codifying through ordinance their participation in the MSTU

Option 1 - Unincorporated with all Municipalities Participating

Unincorporated	52,927,258	-	70,978,312
Longboat Key	193,299	-	193,299
North Port	3,124,460	-	3,124,460
Sarasota	6,825,084	-	6,825,084
Venice	1,509,120	-	1,509,120
Total	\$64,579,221*	\$16,178,475	\$80,757,696

*equal to 1.0847 mills using FY08 taxable value

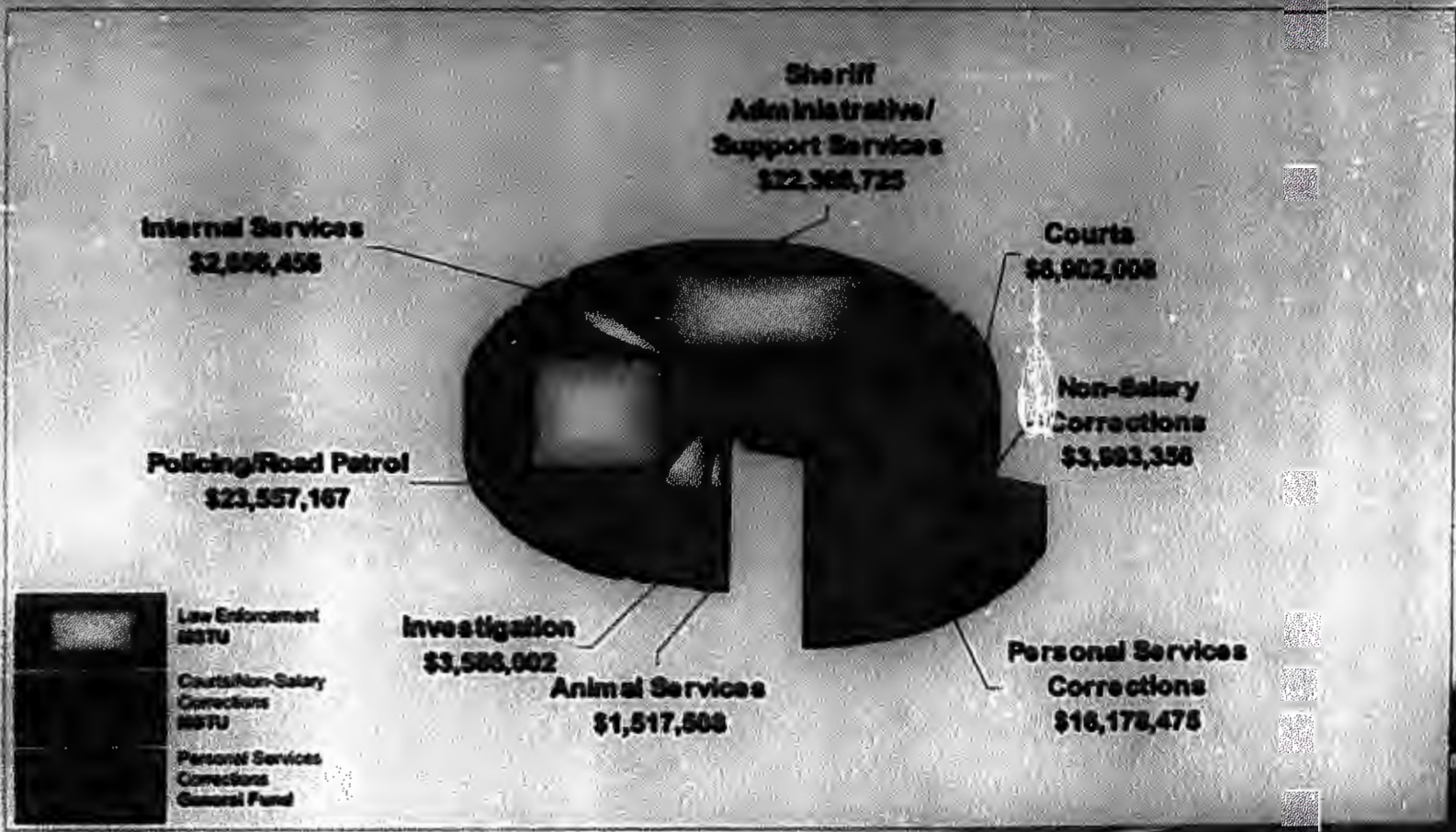




Law Enforcement
MSU

Courts/Non-Salary
Corrections
MSU

Personal Services
Corrections
General Fund



Personal Services
Corrections
\$16,178,475

Investigation
\$3,586,002
Animal Services
\$1,517,808

Policing/Road Patrol
\$23,557,197

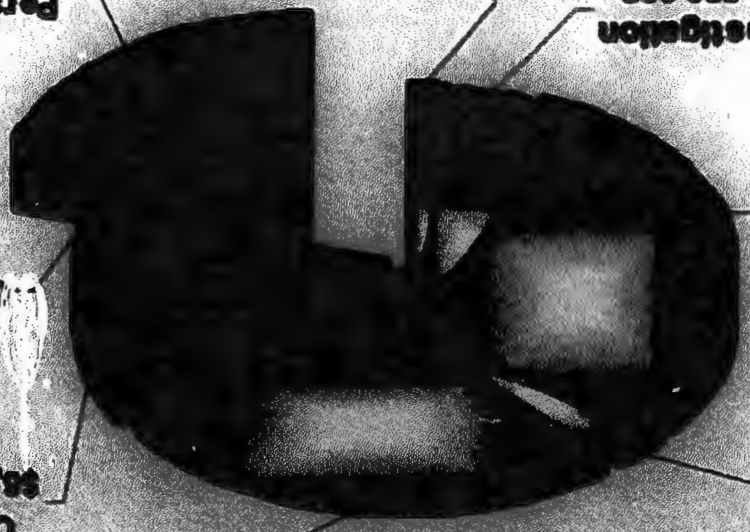
Internal Services
\$2,606,456

Non-Salary
Corrections
\$3,993,356

Courts
\$5,902,008

Sheriff
Administrative/
Support Services
\$22,366,725

Law Enforcement
WSTU
Courtroom-Salary
Corrections
WSTU
Personal Services
Corrections



The impact of the levied MSTU under Option 1 to a typical tax bill of an unincorporated homesteaded \$300,000 valued property remain constant, irrespective of the existence of the MSTU, as the reduction of the millage in the General Fund is made-up for in the MSTU millage rate (assumes all cities opt into the MSTU)

Testing Authority	Property Tax Bill With MSTU	Property Tax Bill Without MSTU
County	298.29	893.50
Law Enforcement MSTU	995.21	N/A
TOTAL	5893.50	\$1993.50

The impact of the levied MSTU under Option 1 to a typical tax bill of an unincorporated homesteaded \$300,000 valued property remain constant, irrespective of the existence of the MSTU, as the reduction of the millage in the General Fund is made-up for in the MSTU millage rate (assumes all Cities opt into the MSTU)

Police Authority	298.29	893.50
County	595.21	N/A
Law Enforcement MSTU	893.50	TOTAL

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Next Steps

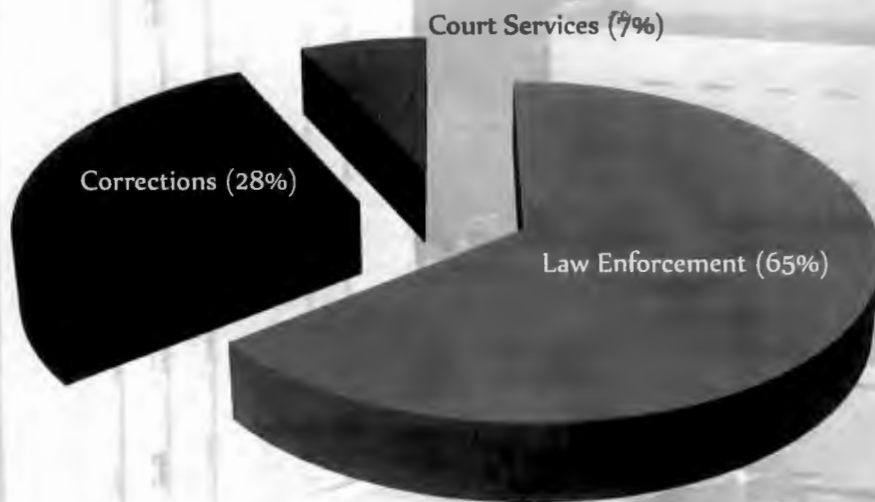


- For an MSTU to be effective for the FY2009 budget, it must be codified by December 31, 2007
- Continue funding the Sheriff from the General Fund
- Evaluate a consolidated Metropolitan police department OR the contracting of police services by the Sheriff to the cities
- Establish a detention MSTU in the unincorporated County – charge municipalities for their respective use of the jail and those that staff it
- Reinstate the Office of the Sheriff to the County's Public Safety Officer, establishing a Department of Public Safety (requires Charter Amendment)

Administrative Division

The 2012-2013 Annual Budget was \$86,554,672, essentially flat for a seventh year in a row. Total salary-related expenses represent 83 percent of the total budget, however, the agency's costs per capita remain low: \$357 per 1,000 residents, well below the state average of \$469.

Law Enforcement	\$ 56,554,536
Corrections	\$ 24,076,488
Courts	\$ 5,923,648
Total	\$ 86,554,672



The sheriff's office hired 59 new people in 2013 to fill open positions or replace those who left or retired throughout the year. There are 999 authorized positions of 413 sworn Law Enforcement Officers, 206 Correctional Officers and 380 civilian support staff members. The breakdown is 628 men and 335 women. The agency is approved by the U.S. Department of Veterans Affairs to offer on-the-job and apprenticeship training for certain positions: Communications Operator/Dispatcher, Corrections Deputy and Deputy Sheriff. Under the program, hired veterans can receive GI Bill payments to supplement their income while being paid a trainee wage. Post 9/11 veterans are also eligible for a housing allowance from the VA.

On The Street

- 525 Vehicles
- 6.8 Million Miles Driven
- 7,846 Maintenance Hours
- 444,164 Gallons of Gas

People Power

- 413 Sworn Law Enforcement
- 206 Correctional Officers
- 380 Civilians



Sarasota County Tax Collector

generated on 8/1/2013 4:59:48 PM EDT

Tax Record

Last Update: 8/1/2013 4:59:48 PM EDT

Register for eBill

Ad Valorem Taxes and Non-Ad Valorem Assessments

The information contained herein does not constitute a title search and should not be relied on as such.

Account Number	Type Tax	Tax Year		
	REAL ESTATE	2012		
Mailing Address				
Property Address				
1017 FRANKLAND RD TAMPA FL 33629	601 ARMADA RD S 003			
Base Exempt Amount	Taxable Value			
see below	see below			
Exemption Detail	Millage Code	Escrow Code		
NO EXEMPTIONS	0300			
Legal Description				
601 ARMADA RD S LOT 1 BLK 23 GULF VIEW SEC OF VENICE				
Ad Valorem Taxes				
Taxing Authority	Rate	Assessed Exemption Value	Taxable Value	Taxes Levied
Sarasota Co. General Revenue	3.1530	282,051	0	\$282,051 \$889.31
Bonds-Debt Service	0.1577	282,051	0	\$282,051 \$44.48
Mosquito Control	0.0805	282,051	0	\$282,051 \$22.71
Sarasota Memorial Hospital	1.0863	282,051	0	\$282,051 \$306.39
SW FL Water Management Dist.	0.3928	282,051	0	\$282,051 \$110.79
West Coast Inland Navigation	0.0394	282,051	0	\$282,051 \$11.11
Sarasota School Board				
School District Fund	6.3160	290,500	0	\$290,500 \$1,834.79
School Capital Impr	1.5000	290,500	0	\$290,500 \$435.75
City of Venice	2.9653	282,051	0	\$282,051 \$836.37
City of Venice Debt Service	0.2620	282,051	0	\$282,051 \$73.90
Emergency Medical Services	0.6600	282,051	0	\$282,051 \$186.15
Total Millage		16.6130	Total Taxes	
			\$4,751.75	
Non-Ad Valorem Assessments				
Code	Levying Authority	Amount		
Total Assessments				\$0.00
Taxes & Assessments				\$4,751.75
If Paid By			Amount Due	
			\$0.00	

Sarasota County Tax Collector

generated on 8/1/2013 5:21:28 PM EDT

Tax Record

Last Update: 8/1/2013 5:21:28 PM EDT

Register for eBill

Ad Valorem Taxes and Non-Ad Valorem Assessments

The information contained herein does not constitute a title search and should not be relied on as such.

Account Number	Type Tax	Tax Year															
	REAL ESTATE	2012															
<table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> Mailing Address 316 WILD PINE WAY VENICE FL 34292 </td> <td style="width: 50%; vertical-align: top;"> Property Address 316 WILD PINE WAY 001 </td> </tr> </table>			Mailing Address 316 WILD PINE WAY VENICE FL 34292	Property Address 316 WILD PINE WAY 001													
Mailing Address 316 WILD PINE WAY VENICE FL 34292	Property Address 316 WILD PINE WAY 001																
Base Exempt Amount	Taxable Value																
see below	see below																
<table style="width: 100%; border: none;"> <tr> <td style="width: 33%;">Exemption Detail</td> <td style="width: 33%;">Millage Code</td> <td style="width: 33%;">Escrow Code</td> </tr> <tr> <td>HX 25000</td> <td>0100</td> <td>870009</td> </tr> <tr> <td>H2 25000</td> <td></td> <td></td> </tr> <tr> <td colspan="3">Legal Description</td> </tr> <tr> <td colspan="3">316 WILD PINE WAY LOT 574 VENICE GOLF & COUNTRY CLUB UNITS NO 4-B & 4-C OR 2933/544</td> </tr> </table>			Exemption Detail	Millage Code	Escrow Code	HX 25000	0100	870009	H2 25000			Legal Description			316 WILD PINE WAY LOT 574 VENICE GOLF & COUNTRY CLUB UNITS NO 4-B & 4-C OR 2933/544		
Exemption Detail	Millage Code	Escrow Code															
HX 25000	0100	870009															
H2 25000																	
Legal Description																	
316 WILD PINE WAY LOT 574 VENICE GOLF & COUNTRY CLUB UNITS NO 4-B & 4-C OR 2933/544																	
Ad Valorem Taxes																	
Taxing Authority	Rate	Assessed Exemption Value	Exemption Amount	Taxable Value	Taxes Levied												
Sarasota Co. General Revenue	3.1530	308,800	50,000	\$258,800	\$816.00												
Bonds-Debt Service	0.1577	308,800	50,000	\$258,800	\$40.81												
Mosquito Control	0.0805	308,800	50,000	\$258,800	\$20.83												
Sarasota Memorial Hospital	1.0863	308,800	50,000	\$258,800	\$281.13												
SW FL Water Management Dist.	0.3928	308,800	50,000	\$258,800	\$101.66												
West Coast Inland Navigation	0.0394	308,800	50,000	\$258,800	\$10.20												
Sarasota School Board																	
School District Fund	6.3160	308,800	25,000	\$283,800	\$1,792.48												
School Capital Impr	1.5000	308,800	25,000	\$283,800	\$425.70												
Emergency Medical Services	0.6600	308,800	50,000	\$258,800	\$170.81												
Total Millage		13.3857	Total Taxes		\$3,659.62												
Non-Ad Valorem Assessments																	
Code	Levying Authority				Amount												
F052	Sarasota County Fire Rescue				\$268.80												
G70B	Solid Waste Service District				\$159.48												
W056	Stormwater Utility				\$46.88												
Total Assessments					\$475.16												
Taxes & Assessments					\$4,134.78												
If Paid By				Amount Due													

VICKIE L. POTTS
CHARLOTTE COUNTY TAX COLLECTOR

NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

ACCOUNT NUMBER	ESCROW CD	ASSESSED VALUE	EXEMPTIONS	TAXABLE VALUE	MILLAGE CODE
		SEE BELOW	SEE BELOW	SEE BELOW	152

2012 DELINQUENT INDIVIDUAL TAX CERTIFICATE 10002170998 SAVE TIME PAY ONLINE @ WWW.CCTAXCOL.COM
****PRIOR YEARS TAXES DUE****

26092 WATERFOWL LN
PUNTA GORDA, FL 33983



303 W GRACE ST
PUG 000 0133 0004 PUNTA GORDA BLK 133
BURLINGHAM REP LTS 4
See Additional Legal on Tax Roll

Scan the QR code above with your smart phone to pay your tax bill electronically.

MAILING ADDRESS: 18500 MURDOCK CIRCLE, PORT CHARLOTTE, FL 33948 941-743-1350

AD VALOREM TAXES					
TAXING AUTHORITY	MILLAGE RATE	(DOLLARS PER \$1,000 OF TAXABLE VALUE)		TAXES LEVIED	
CITY OF PUNTA GORDA	3.24620	97,226	0	97,226	315.62
WEST COAST INLAND NAVIGATION	0.03940	97,226	0	97,226	3.83
ENVIRONMENTALLY SENSITIVE LANDS	0.20000	97,226	0	97,226	19.45
SOUTHWEST FL WATER MANAGEMENT	0.39280	97,226	0	97,226	38.19
CHARLOTTE COUNTY SCHOOL BOARD	7.49100	97,226	0	97,226	728.32
CHARLOTTE COUNTY	6.27960	97,226	0	97,226	610.54
TOTAL MILLAGE					\$1,715.95

NON-AD VALOREM ASSESSMENTS		
LEVYING AUTHORITY	RATE	AMOUNT
		\$0.00
NON-AD VALOREM ASSESSMENTS		

COMBINED TAXES AND ASSESSMENTS	\$1,715.95	See reverse side for important information.			
Face: 1,885.80	Cert #15130	If Received By	Aug 30, 2013	Sep 30, 2013	Oct 31, 2013
Rate: 0.25%	Bidder #2468388	Please Pay	\$1,986.34	\$1,986.34	\$1,986.34

VICKIE L. POTTS
CHARLOTTE COUNTY TAX COLLECTOR

NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

Face: 1,885.80	Cert #15130	If Received By	Aug 30, 2013	Sep 30, 2013	Oct 31, 2013
Rate: 0.25%	Bidder #2468388	Please Pay	\$1,986.34	\$1,986.34	\$1,986.34

2012 DELINQUENT INDIVIDUAL TAX CERTIFICATE 10002170998
****PRIOR YEARS TAXES DUE****

26092 WATERFOWL LN
PUNTA GORDA, FL 33983

303 W GRACE ST
PUG 000 0133 0004 PUNTA GORDA BLK
133 BURLINGHAM REP LTS 4
See Additional Legal on Tax Roll

RETURN WITH PAYMENT

SAVE TIME PAY ONLINE @ WWW.CCTAXCOL.COM

Retain this portion for your records. Walk-In Customers - Please Bring for Receipt

PLEASE PAY IN U.S. FUNDS (NO POST DATED CHECKS) TO CHARLOTTE COUNTY TAX COLLECTOR - 18500 MURDOCK CIRCLE, PORT CHARLOTTE, FL 33948-1075

ACCOUNT NUMBER	ESCROW CD	ASSESSED VALUE	EXEMPTIONS	TAXABLE VALUE	MILLAGE CODE
		SEE ABOVE	SEE ABOVE	SEE ABOVE	152

1 10002170998 2012 5

VICKIE L POTTS
CHARLOTTE COUNTY TAX COLLECTOR

NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

ACCOUNT NUMBER	ESCROW/CD	ASSESSED VALUE	EXEMPTIONS	TAXABLE VALUE	MILLAGE CODE
		SEE BELOW	SEE BELOW	SEE BELOW	104

2012 PAID REAL ESTATE 10002085961 SAVE TIME PAY ONLINE @ WWW.CCTAXCOL.COM

2422 QUIRT LN
PUNTA GORDA, FL 33983



2422 QUIRT LN
PGI 023 0827 0002 PUNTA GORDA ISLES
SEC23 BLK827 LT 2 875/7 10
See Additional Legal on Tax Roll

Scan the QR code above with your smart phone to pay your tax bill electronically.

MAILING ADDRESS: 18500 MURDOCK CIRCLE, PORT CHARLOTTE, FL 33948 941-743-1350

AD VALOREM TAXES					
TAXING AUTHORITY	MILLAGE RATE	DOLLARS PER \$1,000 OF TAXABLE VALUE		TAXES LEVIED	
GREATER CHARLOTTE LIGHTING	0.23870	144,690	50,500	94,190	22.48
CNTY SVC TAXING FOR LAW ENFORCEMEN	2.34990	144,690	50,500	94,190	221.34
WEST COAST INLAND NAVIGATION	0.03940	144,690	50,500	94,190	3.71
ENVIRONMENTALLY SENSITIVE LANDS	0.20000	144,690	50,500	94,190	18.84
SOUTHWEST FL WATER MANAGEMENT	0.39280	144,690	50,500	94,190	37.00
CHARLOTTE COUNTY SCHOOL BOARD	7.49100	144,690	25,500	119,190	892.85
CHARLOTTE COUNTY	6.27960	144,690	50,500	94,190	591.48
TOTAL MILLAGE 16.99140 AD VALOREM TAXES					\$1,787.70

NON-AD VALOREM ASSESSMENTS		AMOUNT
LEVYING AUTHORITY	RATE	
MCSA CHARLOTTE CNTY SANITATION UNIT		148.04
MDC1 DEEP CREEK (NU) ST & DR -MAINT		88.94
MPD1 CHARLOTTE CO FIRE RESCUE DEPT		135.64
MMSU MID-CHARLOTTE STORMWATER UTIL		22.70
NON-AD VALOREM ASSESSMENTS		\$395.32

COMBINED TAXES AND ASSESSMENTS \$2,183.02 **See reverse side for important information.**

If Received By	Aug 30, 2013	Sep 30, 2013	Oct 31, 2013		
Please Pay	\$0.00	\$0.00	\$0.00		

SAVE TIME PAY ONLINE @ WWW.CCTAXCOL.COM
Retain this portion for your records.
Walk-In Customers - Please Bring for Receipt

VICKIE L POTTS
CHARLOTTE COUNTY TAX COLLECTOR

NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

If Received By	Aug 30, 2013	Sep 30, 2013	Oct 31, 2013		
Please Pay	\$0.00	\$0.00	\$0.00		

2012 PAID REAL ESTATE 10002085961

2422 QUIRT LN
PUNTA GORDA, FL 33983

2422 QUIRT LN
PGI 023 0827 0002 PUNTA GORDA ISLES
SEC23 BLK827 LT 2 875/7 10
See Additional Legal on Tax Roll

PLEASE PAY IN U.S. FUNDS (NO POST DATED CHECKS) TO CHARLOTTE COUNTY TAX COLLECTOR - 18500 MURDOCK CIRCLE, PORT CHARLOTTE, FL 33948-1075

ACCOUNT NUMBER	ESCROW/CD	ASSESSED VALUE	EXEMPTIONS	TAXABLE VALUE	MILLAGE CODE
		SEE ABOVE	SEE ABOVE	SEE ABOVE	104

11/15/2012 Effective 11/14/2012 Receipt # 999-00015126 \$2,095.70

Paid

RETURN WITH PAYMENT