

RESOLUTION 2023-01

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE HOLIDAY PARK AND RECREATION DISTRICT RELATING TO SPECIAL ASSESSMENTS IMPOSED BY THE DISTRICT TO FUND ITS ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024; RATIFYING AND CONFIRMING APPROVAL OF DISTRICT ASSESSMENTS FOR SUCH FISCAL YEAR; MAKING A DETERMINATION THAT REAL PROPERTY IN THE DISTRICT IS BENEFITTED BY THE SERVICES AND IMPROVEMENTS FUNDED BY THE ASSESSMENTS; RATIFYING AND CONFIRMING IMPOSITION OF THE ASSESSMENTS AND CERTIFICATION OF THE ASSESSMENT ROLL; PROVIDING FOR COLLECTION AND ENFORCEMENT OF THE ASSESSMENTS; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Holiday Park and Recreation District (the "District") is a Park and Recreation District established and governed pursuant to Chapters 189 and 418, *Florida Statutes* and the District's enabling legislation set forth in Chapter 2001- 342, *Laws of Florida* (collectively, and as may be amended from time to time, the "Act") for the purpose of among other items providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, the District imposes assessments on the real property comprising the District to fund its annual budget and the provision of such services, facilities, and operations each fiscal year; and

WHEREAS, such assessments are authorized by the Act and are referred to therein as "recreation district taxes"; and

WHEREAS, the District is required by the Act to fix the amount of the recreation district tax by resolution; and

WHEREAS, the Board held a public hearing on May 4, 2023 to consider adoption of this Resolution ratifying and confirming its approval of the imposition, collection and rate of the recreation district tax for Fiscal Year 2023-2024; and

WHEREAS, notice of such public hearing was advertised by publication at least twenty-one (21) days prior to such hearing as required by the Act.

WHEREAS, the Board of Trustees of the District (the "Board") approved the imposition, collection and rate of the recreation district tax for the fiscal year beginning October 1, 2023 and ending September 30, 2024 ("Fiscal Year 2023- 2024"), by oral vote at its public meeting held on May 4, 2023, during which public comment was received and considered; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE HOLIDAY PARK PARK AND RECREATION DISTRICT:

SECTION 1. BENEFIT. The services, facilities, and operations provided by the District and funded through the assessments confers a special and peculiar benefit to the lands within the District, which benefit equals or exceeds the costs of the assessments.

SECTION 2. ASSESSMENT IMPOSITION. The Board hereby ratifies and confirms its approval for the imposition and collection of the recreation district tax for Fiscal Year 2022-2023 based upon the assessment rate of \$129.68 per month per parcel. Recreation district taxes in such rate are hereby imposed on all assessable parcels in the District. This Resolution is adopted after duly noticed public hearing conducted by the Board on April 26, 2022 during which hearing any comments or objections of all interested persons were heard and considered.

SECTION 3. ASSESSMENT ROLL. Approval and certification of the District's Assessment Roll for the Fiscal Year 2023-2024 recreation district tax is hereby ratified and confirmed. The Assessment Roll, which is on file in the office of the District Manager and incorporated herein by reference, shall be retained by the District and shall be available for public inspection. The foregoing shall not be construed to require that the Assessment Roll be in printed form if the amount of the Assessment for each parcel can be determined by use of a computer terminal or internet access available to the public

SECTION 4. COLLECTION.

A. **Fiscal Year 2023-2024 Collection.** The Act provides that the District's annual assessment may be collected pursuant to Chapter 197, Florida Statutes, which provides a mechanism whereby assessments may be placed on the property tax roll and collected by the local tax collector (the "Uniform Method"), such that the assessments are collected and enforced in the manner and form as provided for collection of municipal or county taxes. Special assessments collected pursuant to the Uniform Method, including the District's recreation district tax, are payable at the same time as, and secured by a lien on taxable property the same as, municipal or county taxes and are subject to the same penalties, charges, fees, and remedies for enforcement and collection as provided by the laws of the State of Florida for the collection of such taxes. Enforcement of the lien for unpaid recreation district taxes shall

be in the same manner and by the same officials as enforcement of liens for municipal or county taxes. The District Manager is authorized and directed to facilitate collection of the recreation district tax for Fiscal Year 2023-2024 and take such actions as may be necessary or desirable in furtherance thereof. Such actions may include but are not limited to certifying or recertifying the Assessment Roll to the Sarasota County Tax Collector for inclusion of the assessments on the property tax bill mailed in November 2023 for those assessments collected pursuant to the Uniform Method, and direct billing of the assessment to the owners of property, if any, for which the assessment is not collected pursuant to the Uniform Method.

B. Future Collection Methods. The decision to collect special assessments by any particular method - e.g., on the tax roll or by direct bill - does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

SECTION 5. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the District's Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

SECTION 6. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this 4th day of May, 2023.

ATTEST:

**HOLIDAY PARK PARK AND
RECREATION DISTRICT**

Sharon A. O'Reilly
Secretary / Assistant Secretary

By Cynthia Barquerand Morris
Chairperson / Vice Chairperson