

**RESOLUTION 2024-48**

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF ALACHUA COUNTY, FLORIDA, ESTABLISHING AND IMPOSING A NON-AD VALOREM ASSESSMENT FOR THE SUGARFOOT OAKS/CEDAR RIDGE ENHANCEMENT PLAN; DESCRIBING THE METHOD OF ASSESSING THE COSTS OF THE ENHANCEMENT PLAN AGAINST PROPERTY OWNERS WHO OWN PARCELS WITHIN THE SPECIAL ASSESSMENT DISTRICT; PROVIDING FOR INCLUSION OF THE ASSESSMENT ON THE ASSESSMENT ROLL; PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Board of County Commissioners of Alachua County, Florida (hereinafter, the "Board"), established the Sugarfoot Oaks/Cedar Ridge Preservation and Enhancement District (hereinafter, the "District"), to further neighborhood preservation and revitalization; and

**WHEREAS**, the Board provided in Ordinance 01-24 that the Neighborhood Community Council will monitor implementation of the Sugarfoot Oaks/Cedar Ridge Preservation and Enhancement Plan (hereinafter the "Plan"); and

**WHEREAS**, in accordance with §163.514, F.S. a mail ballot election was held on June 23, 2003, and a majority of the registered voters residing in the District voted in support of the special assessment within the District; and

**WHEREAS**, the properties to be benefited by the implementation of the Plan have been specifically identified and described in **Exhibit "A"**, and incorporated herein by reference; and

**WHEREAS**, pursuant to §197.3632(3)(a), F.S., at a public hearing conducted on December 10, 2013, the Board adopted Resolution 13-111 which gave notice of the County's Intent to impose a non-ad valorem assessment for the provision of implementation and management of the Plan, and of the County's intent to use the uniform method of

collecting such assessments; and,

**WHEREAS**, pursuant to §197.3632(4)(b), F.S., notice of the special assessment was sent to the owners of Assessed Property; and,

**WHEREAS**, pursuant to §197.3632(4)(b), F.S., Alachua County has provided notice of the implementation of the Plan to the owners of the assessed property within the special assessment district by publication on the County's legal notice website, with a proof of publication attached hereto as **Exhibit "B"**, and

**WHEREAS**, the Board will conduct a Public Hearing on September 10, 2024, at 5:01 p.m., or as soon thereafter as the matter may be heard, in Room 209, 2nd floor of the Alachua County Administration Building, 12 South East 1st Street, Gainesville, Florida and comments and objections of all interested persons will be heard and considered by the Board; and

**WHEREAS**, the Board hereby determines that the District continues to serve a useful purpose in the enhancement of the parcels within the District.

**NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF ALACHUA COUNTY, FLORIDA:**

1. This Resolution is adopted pursuant to the County's Home Rule Authority as a Charter County, Sections 125.01(q) and 197.3632, Florida Statutes, and other applicable provisions of law.

2. It is hereby ascertained, determined, and declared that each parcel of assessed property within the Special Assessment District will be specially benefited by the implementation of the Plan in an amount not less than the assessment for such parcel. The implementation of the Plan will enhance the assessed property and should result in an

increase in property value.

3. Apportioning the costs of implementation of the Plan equally among the property owners is fair and reasonable, and is proportional to the special benefit received.

4. There is hereby levied and imposed a non-ad valorem assessment against all property owners in this Special Assessment District in the amount of \$120.00 per each dwelling unit per year. A copy of the budget for implementation of the Plan is attached as **Exhibit “C” “Budget”** This Budget will be incorporated in the County’s FY25 Budget and a methodology for determining the assessment cost, based on the number of dwelling units, is attached as **Exhibit “D”, “Methodology of Assessment”** both are incorporated herein by reference.

5. The special assessment shall continue as a lien upon the assessed property that is equal in rank and dignity with the liens of all State, County, District or Municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such liens shall be superior in dignity to all other liens, titles, and claims, until paid. Collection of the assessment for Fiscal Year 2024/2025 shall commence with the 2024 Property Tax Notice mailed out during Fiscal Year 2023/2024.

6. The non-ad valorem assessment imposed by this resolution shall be included in the assessment roll that will be adopted by the County and certified by the County Commission Chair no later than September 26, 2024. The County Manager or his designee is authorized and directed to ensure that this assessment is so included on the assessment roll for the Property Tax Notice for 2024 and all applicable subsequent Notices.

7. This resolution shall take effect immediately upon its adoption.

**DULY ADOPTED** in regular session, this 9th day of July, A.D., 2024.

**BOARD OF COUNTY COMMISSIONERS OF  
ALACHUA COUNTY, FLORIDA**

By: \_\_\_\_\_  
Mary C. Alford, Chair

ATTEST:

\_\_\_\_\_  
J. K. "Jess" Irby, Clerk

(SEAL)

APPROVED AS TO FORM

\_\_\_\_\_  
Sylvia Torres, Esquire  
Alachua County Attorney

## **EXHIBIT "A"**

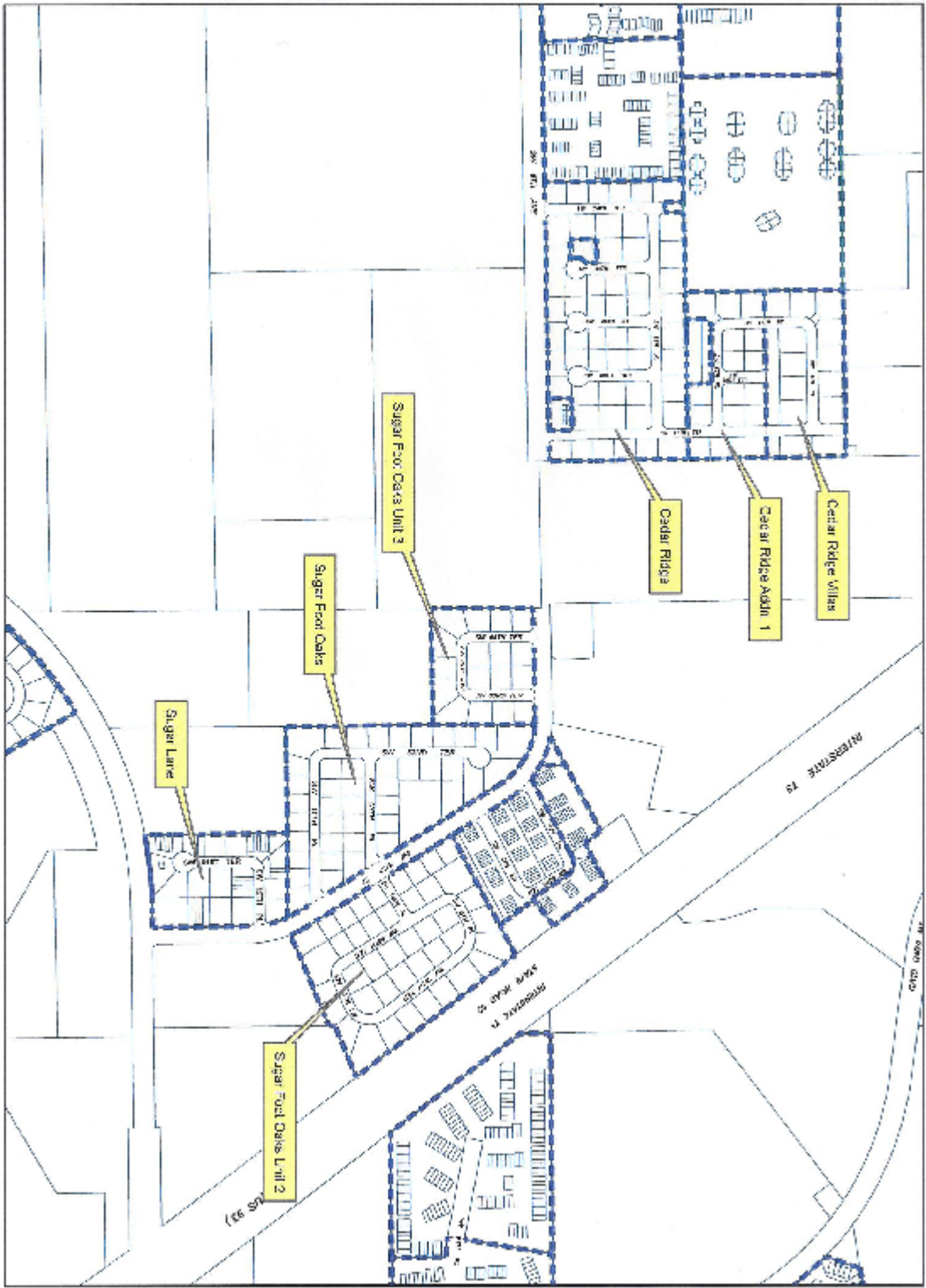
### **LEGAL DESCRIPTION OF AREA TO BE ASSESSED DESCRIPTION OF THE SUGARFOOT OAKS/CEDAR RIDGE PRESERVATION AND ENHANCEMENT DISTRICT**

The Boundary of the District includes all of the lots and Streets within the following recorded subdivisions:

- Sugarfoot Oaks,  
as per plat recorded in Plat Book "J" page 66; and
- Cedar Ridge,  
as per plat recorded in Plat Book "K" page 08; and
- Sugarfoot Oaks Unit No.2,  
as per plat recorded in Plat Book "K" page 32; and
- Cedar Ridge Addition 1,  
as per plat recorded in Plat Book "K" page 80; and
- Cedar Ridge Addition 1 Replat  
as per plat recorded in Plat Book "L" page 83; and
- Sugarlane,  
as per plat recorded in Plat Book "K" page 84; and
- Sugarfoot Oaks Unit No.3,  
as per plat recorded in Plat Book "K" page 91; and
- Sugarlane Replat,  
as per plat recorded in Plat Book "L" page 80; and
- Sugarlane Replat No.2,  
as per plat recorded in Plat Book "M" page 09; and
- Cedar Ridge Villas,  
as per plat recorded in Plat Book "M" page 19.


As of the Public Records of Alachua County, Florida.

Containing approximately 72.711 acres.



## EXHIBIT "B"

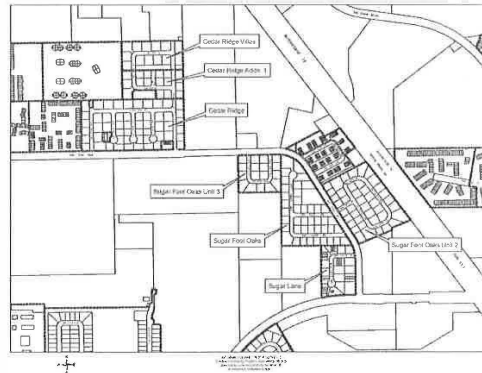
### DRAFT PROOF OF PUBLICATION



**NOTICE OF PUBLIC HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS WITHIN THE SUGARFOOT OAKS/CEDAR RIDGE PRESERVATION AND ENHANCEMENT DISTRICT FOR IMPROVEMENT AND OPERATING EXPENSES TO PROMOTE COMMUNITY REVITALIZATION**

Notice is hereby given pursuant to Section 197.3632, Florida Statutes, that the Board of County Commissioners of Alachua County, Florida, (Board), will conduct a public hearing on Tuesday, **September 10, 2024** at 5:01 p.m., or as soon thereafter as the matter may be heard, in room 209, 2nd floor of the Alachua County Administration Building, 12 South East 1st Street, Gainesville, Florida, to consider the imposition of non-ad valorem assessments against certain improved residential properties located within the unincorporated area of Alachua County to fund neighborhood maintenance services to promote community revitalization and to authorize collection of such assessments on the annual ad valorem tax bill. This assessment will be imposed by the Board and will be collected by the Alachua County Tax Collector.

The property subject to the non-ad valorem assessment is the Sugarfoot Oaks/Cedar Ridge Preservation and Enhancement District and is located within the unincorporated area of Alachua County. The proposed assessment includes all dwelling units in the district within the area depicted on the map below.



The amount of the assessment to be imposed against each parcel of property and the legal documentation relating to the assessments are available for viewing at the reception desk on the 2nd floor of the Alachua County Administration Building, 12 South East 1st Street, Gainesville, Florida, between the hours of 8:30 a.m. and 5:00 p.m. Monday through Friday.

The proposed annual non-ad valorem assessment for neighborhood maintenance services to promote community revitalization for the fiscal year October 1, 2024 through September 30, 2025 is \$120.00 per dwelling unit.

**ALL AFFECTED PROPERTY OWNERS HAVE THE RIGHT TO APPEAR AT THE PUBLIC HEARING AND THE RIGHT TO FILE WRITTEN OBJECTIONS WITH THE BOARD WITHIN 20 DAYS OF THE PUBLICATION OF THIS NOTICE. OBJECTIONS SHOULD BE SENT TO:**

**THE ALACHUA COUNTY BOARD OF COUNTY COMMISSIONERS P. O. BOX 2877,  
GAINESVILLE, FL 32602-2877**

Any persons wishing to appeal any decision of the Board with respect to any matter considered will need a record and may wish to ensure that a verbatim record of the proceedings is made.

**IF ANY ACCOMMODATIONS ARE NEEDED FOR PERSONS WITH DISABILITIES, PLEASE CONTACT THE ALACHUA COUNTY EQUAL OPPORTUNITY OFFICE AT 352/374-5275 (VOICE) OR 352/374-5284 (TDD).**

**IF YOU HAVE QUESTIONS REGARDING THE ASSESSMENT, PLEASE CALL THE ALACHUA COUNTY COMMUNITY STABILIZATION PROGRAM at(352) 264-6745.**

## EXHIBIT “C” BUDGET

The following budget is calculated on assessed fees of \$10.00 per unit/per month for 827 units within the Preservation and Enhancement District, totaling \$99,240.00 annually. The budget also reflects the history of the prior year collected funds with a negative variance resulting from (\$3,696.60) under collected fees and a 2% (\$1,984.80) Tax Collector’s processing fee for a FY24/25 budget of \$102,753.21.

<b>SOCRPED 2024-2025 Budget</b>		
<b>Revenue</b>		
<b>Projected Revenue</b>	<b>\$</b>	<b>99,240.00</b>
<b>Average Revenue Loss</b>	<b>\$</b>	<b>(3,969.60)</b>
<b>County Collection Fee</b>	<b>\$</b>	<b>(1,984.80)</b>
<b>Projected carryforward</b>	<b>\$</b>	<b>9,467.61</b>
<b>Total</b>	<b>\$</b>	<b>102,753.21</b>
<b>Expenses</b>		
<b>Admin</b>	<b>\$</b>	<b>2,000.00</b>
<b>Cameras</b>	<b>\$</b>	<b>2,200.00</b>
<b>Community Sign Maintenance</b>	<b>\$</b>	<b>1,000.00</b>
<b>Insurance</b>	<b>\$</b>	<b>2,700.00</b>
<b>Lawn Care</b>	<b>\$</b>	<b>25,000.00</b>
<b>Light Study</b>	<b>\$</b>	<b>5,000.00</b>
<b>Reserve</b>	<b>\$</b>	<b>3,235.54</b>
<b>Sidewalk</b>	<b>\$</b>	<b>61,617.67</b>
<b>Total</b>	<b>\$</b>	<b>102,753.21</b>



## **EXHIBIT "D"**

### **METHODOLOGY FOR DETERMINING ASSESSMENT COST**

The amount to be assessed per parcel is calculated on assessed fees of \$10.00 per dwelling unit/per month. For the 827 units within the Sugarfoot Oaks/Cedar Ridge Preservation and Enhancement District the total assessment amount to be collected will be approximately \$99,240.00 annually.