

RESOLUTION 2025-029

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 11, 2025, 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 FY26 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 2025/2026 shall commence with the 2025 Property Tax Notice mailed out during Fiscal Year 2024/2025.

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, 2025. 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 2025 and all applicable subsequent Notices.

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

DULY ADOPTED in regular session, this 8th day of July, A.D., 2025.

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

By: _____
Charles Chestnut IV, 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.

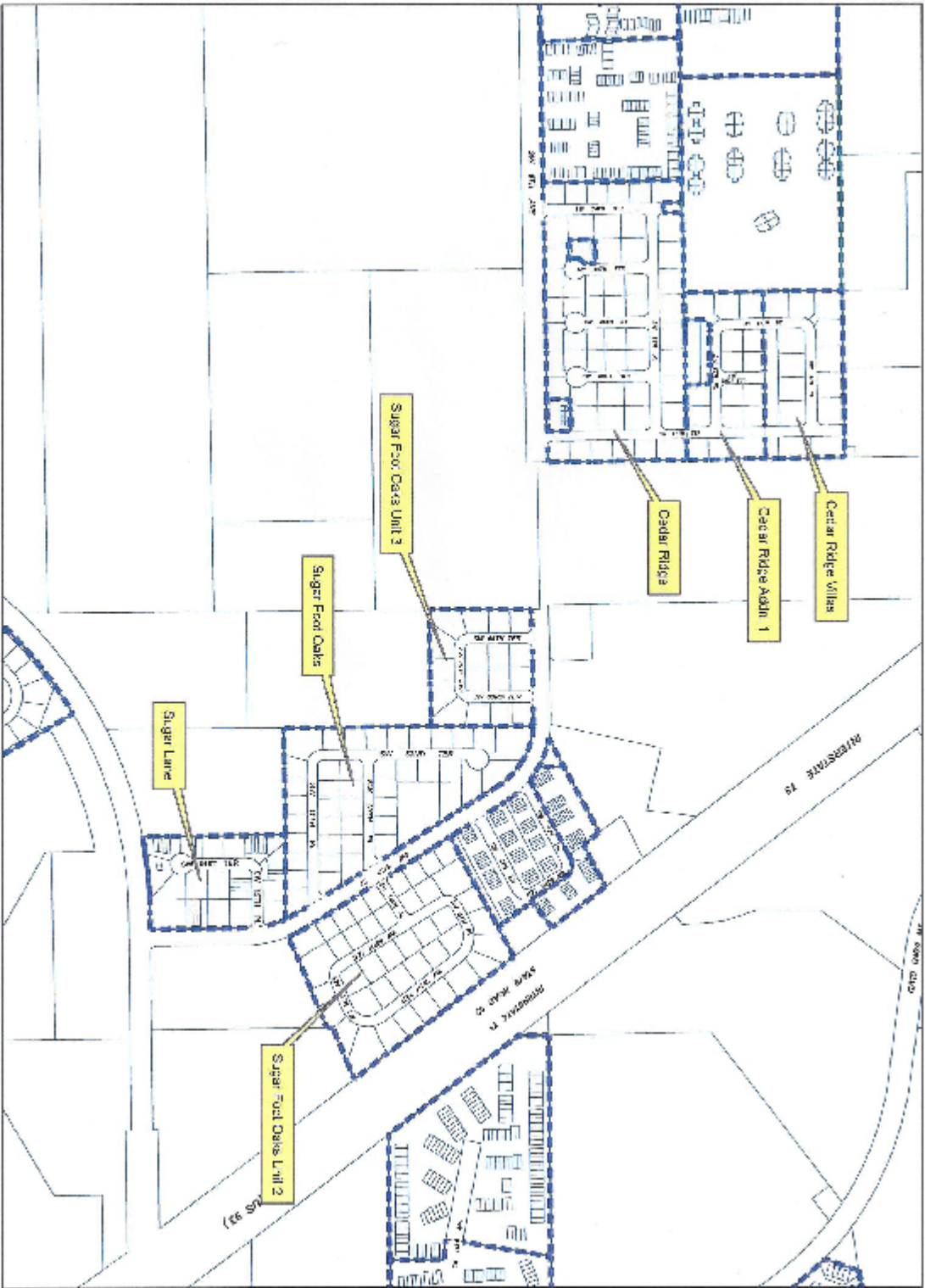


EXHIBIT “C” BUDGET

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 (\$3,696.00) under collected fees and a 2% (\$1,985.00) Tax Collector’s processing fee for a FY24/25 budget of \$102,753.21.

SOCRPED 2025-2026 Budget	
Revenue	
Projected Revenue	\$ 99,240.00
Average Revenue Loss	\$ (3,969.60)
County Collection Fee	\$ (1,984.80)
Projected carryforward	\$ 11,168.00
Total	\$ 104,453.60
Expenses	
Administration	\$ 3,000.00
Community Educational Promotional Items	\$ 2,300.00
Community Sign Maintenance	\$ 2,500.00
Insurance	\$ 3,700.00
Lawn Care	\$ 20,160.00
Additional Landscape Materials	\$ 4,000.00
Reserve	\$ 3,475.54
Sidewalk	\$ 65,318.06
Total	\$ 104,453.60

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.