

ORDINANCE # 92- 36

AN ORDINANCE RELATING TO HILLSBOROUGH COUNTY; CREATING A SUCCESSOR SPECIAL DISTRICT FOR THE PURPOSE OF IMPROVEMENT, ADMINISTRATION, AND MAINTENANCE OF PROPERTIES FOR THE UNINCORPORATED AREA KNOWN AS NORTHDAL, AS SET FORTH ACCORDING TO CHAPTER 84-449, LAWS OF FLORIDA, AS AMENDED; PROVIDING FOR THE ADMINISTRATION OF THE AFFAIRS OF THE DISTRICT BY A BOARD OF TRUSTEES; DEFINING THE POWERS AND DUTIES OF THE BOARD OF TRUSTEES AND THE DISTRICT; PROVIDING FOR THE MANNER OF ELECTION AND APPOINTMENT OF THE TRUSTEES; PROVIDING FOR THE ASSESSMENT AND COLLECTION OF A SPECIAL ASSESSMENT ON ALL PROPERTIES WITHIN THE DISTRICT; PROVIDING FOR THE DEPOSIT AND DISBURSEMENT OF FUNDS; PROVIDING A FISCAL YEAR; PROVIDING FINANCIAL REPORTING AND BUDGETARY REQUIREMENTS; DEFINING TERMS; PROVIDING FOR THE PROCEDURES FOR ABOLITION OF THE DISTRICT; RELIEVING INDIVIDUAL TRUSTEES FROM LIABILITY TO THE EXTENT ALLOWED BY LAW; PROVIDING FOR SEVERABILITY; PROVIDING AN EFFECTIVE DATE.

WHEREAS, Chapter 92-335, Laws of Florida, repeals Chapter 84-449 creating the Northdale Special District (hereinafter "District") when the Hillsborough County Board of County Commissioners adopts an ordinance creating a succeeding District; and

WHEREAS, the Board of County Commissioners of Hillsborough County desires to adopt an ordinance continuing the District for the purpose of improvement, administration, and maintenance of properties; and

WHEREAS, the Board of County Commissioners of Hillsborough County has the power, pursuant to Chapter 189, Florida Statutes, Chapter 125, Florida Statutes, and the Hillsborough County Charter, to create a Special District by ordinance; and

WHEREAS, the Board of County Commissioners of Hillsborough County, finds that the continuation of the District promotes the public health, safety, and welfare.

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF HILLSBOROUGH COUNTY, FLORIDA, THIS 10TH DAY OF NOVEMBER, 1992, AS FOLLOWS:

SECTION 2. Hillsborough County hereby continues the Northdale Special District consisting of all property located within the lands described in Chapter 84-449, Laws of Florida, as amended, and all rights, assets, obligations, and liabilities of the Northdale Special District created by Chapter 84-449, Laws of Florida, as amended, are transferred to the Northdale Special District created by this Ordinance as a successor District, hereinafter referred to as the "District."

SECTION 2. The District shall be dependent on the County for purposes of establishing its budget, but is otherwise amenable to separate special District government.

SECTION 3. The business and affairs of the District shall be conducted and administered by a board of nine trustees, hereinafter referred to as the "trustees," who shall be elected for 2-year terms of office. The Hillsborough County Board of County Commissioners shall appoint as interim trustees those individuals now serving as trustees on the Northdale Special District. These trustees shall serve for the remainder of their current terms and until the taking of office of their successors. Their successors shall be chosen through the election process pursuant to this Ordinance. After each annual election of trustees, the trustees shall organize by electing from their members a president, a vice-president, a secretary, and a treasurer. At the same time they shall establish and publish in a newspaper of general circulation, a regular monthly meeting date, time, and place. A quorum of the board of trustees for conducting the board's business shall require the presence of at least six (6) trustees, and an affirmative vote of at least six (6) of the trustees present shall be required for the passage of any resolution coming under consideration by the board. The trustees shall not be entitled to compensation for their services, but shall be entitled to be reimbursed from funds of the District for any authorized disbursements they may properly incur on behalf of the District. The president, the vice president, and the treasurer shall be the only trustees authorized to execute checks and documents on behalf of the District. Such trustees authorized to sign checks of the District or otherwise designated to handle its funds shall, before they enter upon such duties, execute to the Board of County Commissioners of Hillsborough County for the benefit of the District, a good and sufficient bond approved by Board of County Commissioners of Hillsborough County in the sum of \$25,000 with a qualified corporate surety conditioned to faithfully perform the duties of such trustees and to account for all funds which may come into their hands as such trustees. All premiums for such surety on all bonds shall be paid from funds of the District.

SECTION 4. Elections shall be held annually at a designated polling place for the District. The election in even-numbered years will be held in conjunction with the first primary election as designated in Section 100.061, Florida Statutes. The election in odd-numbered years will be held on the first Tuesday after the sixth day of September, or at the discretion of the board, may be

held in conjunction with any other election held that month. At each election, either four or five trustees, as the case may be, shall be elected for a term of 2 years. The candidates receiving the highest number of votes cast shall be declared elected to fill the number of vacancies to be filled on the board and shall receive a certificate of election from the Supervisor of Elections. Each trustee shall serve until the earlier of their resignation, removal from office or their successor is duly elected and qualified. Elections shall be held between the hours of 7 a.m. and 7 p.m. and shall be conducted and supervised by the Supervisor of Elections of Hillsborough County. All matters relating to the calling, conduct, and regulation of elections not provided for in this ordinance shall be governed by the state election code. Elected trustees shall take office on October 1 following election. All qualified electors residing within the District shall be eligible to vote prior to the closing of the registration books for such election. All election ballots shall be prepared by the Supervisor of Elections. The returns of the election shall be canvassed and the results shall be announced upon the completion of the count. If two persons receive an equal and highest number of votes for the last position to be filled, such persons shall draw lots to determine who shall be elected to the office. The necessary and proper costs of holding, conducting, and regulating such elections and referendums, including compensation for inspections, clerks, and other employees required therefor shall be fixed by the Supervisor of Elections with the approval of the board of trustees and shall be paid by the District.

SECTION 5. Persons desiring to have their names placed on the ballot for election as trustees of the District shall be qualified electors residing within the District who shall present a written petition to the Supervisor of Elections in even-numbered years during the time period specified by Section 99.061(2), Florida Statutes, and in odd-numbered years at any time after noon of the 50th day prior to the election, but not later than noon of the 46th day prior to the election. Such petition shall be signed by not less than 15 qualified electors within the District. Candidates who collect or expend campaign contributions shall conduct their campaigns in accordance with the provisions of Chapter 106, Florida Statutes. At the time of qualifying, candidates who submit a written statement to the Supervisor of Elections stating that they do not anticipate collecting or expending campaign contributions other than expenditures for verification of signatures on petitions are exempt from the provisions of Chapter 106, Florida Statutes, requiring establishment of a bank account, appointment of a campaign treasurer, and the filing of period reports as required by Florida Statutes. Notice of the election setting forth the names of the candidates for trustees shall be given by the District one time at least 10 days prior to such election in a newspaper of general circulation published in the county. The ballot shall be substantially in the following form:

Board of Trustees of Northdale Special District
(stating their names and residence addresses).

~~MEMBERS~~ shall hold office for a term of 2 years and may succeed themselves. However, no trustee may hold office more than four (4) consecutive years. All vacancies occurring in the board of trustees from any cause shall be filled for the unexpired term from among the qualified electors of the District by vote of the remaining trustees. Vacancies may not be filled by any person who has served as a trustee during any one of the previous twelve (12) months. Vacancies which occur due to lack of candidates qualifying for election shall be filled by appointment of the Board of County Commissioners. Any trustee failing to discharge the duties of his position may be removed for cause by the board of trustees, after due notice and an opportunity to be heard, upon charges of malfeasance or misfeasance. Any trustee missing three consecutive meetings may be considered for removal by the board of trustees.

SECTION 7. The board of trustees shall have the authority to levy an assessment against all parcels of property situated within the District for the purpose of providing funds for the operation of the District. The board of trustees shall, annually, by resolution, fix the amount of the assessment for the next ensuing year and shall follow the applicable procedures established in Chapter 197, Florida Statutes. The board of trustees shall direct the Tax Collector of Hillsborough County to collect such assessment as is assessed upon each parcel of property within the District. The assessment on single family residential property shall not exceed \$100 per year. This amount shall be the basis in determining the assessment amount on all other parcels of property. For general purposes of this Ordinance, each single family residential parcel in the District is hereby declared to be uniformly and generally benefited by the provisions hereof. Any increase in the maximum annual assessment for single family residential parcels shall be approved by referendum of qualified voters of the District. The Tax Collector and the Property Appraiser shall receive commissions as provided by general law for performing duties required of that office by this ordinance. The Tax Collector shall deposit the funds into a depository designated by the board of trustees in accordance with Section 10 of this ordinance for the account of the District.

The special assessment shall not be an ad valorem tax, but rather shall be a special assessment assessed against all parcels of property.

SECTION 8. The District may own and hold property, sue and be sued, enter into contracts, and perform other functions necessary or desirable to the carrying out of the provisions and intent of this ordinance. No debt shall be created without the approval of the board of trustees. The trustees shall have no authority to borrow against future assessments or to create obligations exceeding the funds currently on hand.

SECTION 9. The District assessment shall be a lien upon each parcel of property so assessed until paid, and shall be considered a part of the Hillsborough County tax, subject to the same

collection as provided by the laws of the State of Florida for the collection of such taxes.

SECTION 10. The proceeds of the assessment and the funds of the District shall be deposited in the name of the District in a bank or savings and loan association or building and loan association authorized to receive deposits of county funds, which depository shall be designated by resolution of the board of trustees. The depository shall treat the funds in accordance with the legal requirements imposed upon such depositories with respect to public funds. No funds of the District shall be disbursed except by check or draft signed by two of the three authorized trustees.

SECTION 11. (1) The fiscal year of the District shall commence October 1. The trustees shall, on or before November 15 of each year, prepare an annual financial statement of revenue and expenditures during the prior fiscal year. Such financial statement shall be audited and shall be prepared in accordance with Section 11.45, Florida Statutes. On or before July 1 of each year, the trustees shall prepare and adopt an itemized budget showing the amount of money necessary for the operation of the District for the next fiscal year, and the assessments for the next ensuing year. Prior to the adoption of the budget the trustees shall hold a public hearing at which time property owners within the District may appear and be heard. Notice of the time and place of the public hearing shall be published once in a newspaper of general circulation within Hillsborough County at least 21 days prior to the public hearing.

(2) The trustees of the District shall submit its proposed budget each year to the Board of County Commissioners of Hillsborough County for approval. The Board of County Commissioners of Hillsborough County may increase or decrease the budget on a line by line basis or in total.

SECTION 12. The District shall maintain the common areas of the District, County rights-of-way, and street side of walls. Further, the District may (1) landscape and irrigate common areas; (2) review previously installed landscaping/irrigation systems within the common areas of the District and maintain, remove or correct as deemed appropriate; (3) review proposed landscaping by developers and commercial properties in order to achieve a unified effect; and (4) paint, clean and maintain the walls along the street side of the County rights-of-way.

SECTION 13. The trustees may enforce deed restrictions whenever the District has the legal standing to so do. The board may adopt rules and regulations, not inconsistent with any portion of this ordinance, as it may deem necessary or convenient in the transaction of its business and in carrying out the provisions of this Ordinance.

SECTION 14. The trustees shall supervise all real and personal property owned by the District, and shall have the following powers

(1) To determine and fix the special assessment to be assessed within the District.

(2) To enter into contracts on behalf of the District;

(3) To promulgate reasonable rules and regulations governing the use of the facilities and properties of the District;

(4) To expend funds to maintain property not owned by the District; and

(5) To employ and pay necessary costs associated with security officers.

SECTION 15. - The construction, acquisition, or improvement of property of the District is authorized under this ordinance.

SECTION 16. A record shall be kept of all meetings of the board of trustees. The board may adopt such rules and regulations, not inconsistent with this ordinance, as it may deem necessary or convenient in and about the transaction of its business and in carrying out the provisions of this ordinance.

SECTION 17. The District hereby created may be abolished by a resolution adopted by the board of trustees, a copy of which shall be filed within thirty (30) days after the effective date of the dissolution with the Special District Information Program and the County. The District shall not be abolished while it has outstanding indebtedness without first providing that such abolishment will not impair the obligation of the District to the holders of such outstanding indebtedness.

SECTION 18. Any trustee who, as a trustee, is made a party to any action, suit, or proceeding shall be indemnified by the District to the extent allowed by law.

SECTION 19. When used in this ordinance, and unless otherwise specified, the word "District" shall mean the Special District hereby organized; the words "board," "trustees," and "board of trustees," shall mean the board of trustees of and for the Special District.

SECTION 20. If any section, subsection, sentence, clause, provision, or part of this Ordinance shall be held invalid for any reason, the remainder of this Ordinance shall not be affected thereby, but shall remain in full force and effect.

SECTION 21. The provisions of this ordinance shall be liberally construed in order to effectively carry out the purpose of this ordinance in the interest of the Northdale property owners.

SECTION 22. This Ordinance shall become effective upon receipt of official acknowledgment of filing with the Secretary of State.

COUNTY OF HILLSBOROUGH)

I, RICHARD AKE, Clerk of the Circuit Court and Ex Officio Clerk of the Board of County Commissioners of Hillsborough County, Florida, do hereby certify that the above and foregoing is a true and correct copy of an Ordinance adopted by the Board at its meeting of November 10, 1992, as the same appears of record in Minute Book 198, of the Public Records of Hillsborough County, Florida.

WITNESS my hand and official seal this 17th day of November, 1992.

RICHARD AKE, CLERK

BY:

Leanda Lyman

Deputy Clerk

APPROVED BY COUNTY ATTORNEY

BY:

~~Approved as to form and legal sufficiency~~

**NORTHEDALE SPECIAL DISTRICT
LEVY OF ASSESSMENTS
STATEMENT OF METHODOLOGY**

Introduction.

On November 10, 1992, the Hillsborough County Board of County Commissioners adopted Hillsborough County Ordinance #92-36 (hereinafter referred to as the "Ordinance") which created a successor special district, under the name of "Northdale Special District", to the district originally created under Chapter 84-449, Laws of Florida.

Pursuant to the Ordinance, the Board of Trustees of Northdale Special District (hereinafter referred to as the "District") shall have the authority to levy an assessment against all parcels of property situated within the District for the purpose of providing funds for the operation of the District. In addition, pursuant to the Ordinance, the amount of the assessment levied against single family residential property shall be the basis in determining the assessment amount to be levied on all other parcels of property. As such, and pursuant thereto, the Board of Trustees has developed this methodology, as hereinafter described, to determine the manner and amount of assessments to be levied against each parcel of property situated within the District, other than single family residential property.

Attributes of Single Family Residential Property.

Pursuant to the Ordinance, the special assessment against all parcels of property shall not be an ad valorem tax. In addition, pursuant to Section 197.3632(1)(d), Florida Statutes, a non-ad valorem assessment is defined as those assessments which are not based upon millage. As such, and pursuant thereto, since according to the Ordinance, the assessment on single family residential property shall be the basis in determining the assessment amount on all other parcels of property, and since value cannot be a determinant, the Board of Trustees identified the following three factors as discernable criteria in connection with the physical and spacial attributes which characterize a single family residential property and which can be extrapolated to the remainder of the population of parcels of property, other than single family residential property, situated within the District:

1. Total acreage
2. Total linear frontage
3. Total square footage of structures (hereinafter referred to as "total square footage")

Statement of Methodology
Page Two

The Board of Trustees requested and received from the Office of the Property Appraiser for Hillsborough County a listing of the current Hillsborough County Tax Roll containing all the parcels of property situated within the District. Based on such Tax Roll listing, the Board of Trustees determined that there were 2,713 single family residential properties situated within the District.

Utilizing the data received from the Office of the Property Appraiser for Hillsborough County for the parcels of property situated within the District, the Board of Trustees generated a computer data base which identified and listed each of the 2,713 single family residential property units and the corresponding amount for the factors of total acreage, total linear frontage and total square footage (if such information was available). The amounts for these factors were derived directly from the Hillsborough County tax records, as provided by the Office of the Property Appraiser for Hillsborough County, and as such, provided the Board of Trustees with the source for a reliable and objective data base.

Based on this data base, a simple average was computed for each of the factors: total acreage, total linear frontage and total square footage. If information with reference to one of the three factors for any specific single family residential property unit was missing on the Hillsborough County Tax Roll, the simple average was computed based on the information which was available for all of the remaining single family residential property units (e.g., if the amount for total linear frontage was missing on the Hillsborough County Tax Roll for one of the parcels of property, the simple average for this factor was computed on 2,712 property units rather than the 2,713 property units). Based upon this data base and the computation of the simple average for each of the three factors, the Board of Trustees calculated the attributes of an "average" single family residential property, situated within the District, to consist of a unit of measure for each of the factors: total acreage, total linear frontage and total square footage. The Board of Trustees defined this average measurement to be deemed an "Equivalent Unit".

As an illustration, an Equivalent Unit, as computed based on the data base for all the single family residential property situated within the District, may be assumed to have the following characteristics:

Total acreage	.25 acres
Total linear frontage	70 feet
Total square footage	1,800 square feet

Statement of Methodology
Page Three

Determination of the Number of Equivalent Units for all Parcels of Property Other than Single Family Residential Property.

The Board of Trustees requested and received from the Office of the Property Appraiser for Hillsborough County a listing of the current Hillsborough County Tax Roll containing all the parcels of property situated within the District, other than single family residential property. Such Tax Roll listing included the folio number, the location (legal description) of property and the owner's name for each parcel of property. In addition, the Hillsborough County Mapping Department provided a map of the District which identified each of the parcels of property. Utilizing this information, the Board of Trustees generated a computer data base which identified and listed all of the parcels of property, other than single family residential property, with the corresponding amount for each of the factors: total acreage, total linear frontage and total square footage. The Board of Trustees utilized the data received from the Office of the Property Appraiser for Hillsborough County to obtain the information with regard to total acreage and total square footage, and the Hillsborough County maps to determine the total linear frontage, for all the parcels of property situated within the District, other than single family residential property.

Based upon these amounts, the Board of Trustees calculated the number of Equivalent Units, as hereinabove defined, for each parcel of property situated within the District, other than single family residential property, using the three factors: total acreage, total linear frontage and total square footage. Each of these factors, if applicable, were given equal weight and constituted one-third of the determination of the number of Equivalent Units. If there were no structures on a parcel of property (i.e., no factor for total square footage existed), then only two factors were used in the determination of the number of Equivalent Units, with each factor being given equal, one-half weight.

As an illustration, based upon the data base, assume a commercial parcel of property had the following characteristics:

Total acreage	2 acres
Total linear frontage	150 feet
Total square footage	10,000 square feet

Therefore, based on the definition of one "Equivalent Unit" as identified in the first illustration above, this commercial parcel of property would be assessed based on the following number of Equivalent Units:

$$\text{Acreage} = \frac{\text{Actual}}{\text{Standard Unit}} = \frac{2 \text{ acres}}{.25 \text{ acres}} = 8$$

$$\text{Linear frontage} = \frac{\text{Actual}}{\text{Standard Unit}} = \frac{180 \text{ feet}}{70 \text{ feet}} = 2.57$$

$$\text{Square footage} = \frac{\text{Actual}}{\text{Standard Unit}} = \frac{10,000 \text{ square feet}}{1,800 \text{ square feet}} = 5.55$$

$$\text{Equivalent Units} = \frac{8 + 2.57 + 5.55}{3} = 5.37$$

Pursuant to the Ordinance, each single family residential property situated within the District was declared to be uniformly and generally benefitted by the operation of the District. As such, consistent with such premise, the Board of Trustees made the determination that for the purpose of the special assessment, all Equivalent Units were deemed to be uniformly and generally benefitted by the operation of the District, except for specific exceptions hereinafter identified. The Board of Trustees determined that the consistent application of this methodology in the computation of the number of Equivalent Units for all parcels of property situated within the District, other than single family residential property, resulted in substantial approximation of the apportionment of the assessment amounts based on the benefits received from the operation of the District, except for specific exceptions hereinafter identified.

Variation in Assessment Amount Based on Level of Benefits Received.

Pursuant to Section 197.3632(4)(c), Florida Statutes, "the local governing Board may adjust the assessment or the application of the assessment to any affected property based on the benefit which the Board will provide or has provided to the property with

the revenue generated by the assessment." As such, and pursuant thereto, the Board of Trustees has the right and power, based on the perceived benefit provided to specific parcels of property situated within the District, other than single family residential property, to adjust the amount of the assessment predicated on discernable guidelines existing for the determination of the level of benefits received by the property from the operation of the District.

The Board of Trustees determined that the assessment amount should have a relation to or some reference to the special benefit resulting to the particular parcel of property from the operation of the District. The manner of the assessment may vary within the District, as long as the amount of the assessment for each parcel of property is not in excess of the proportional benefits received as compared to assessments on other parcels of property. As such, and pursuant thereto, the Board of Trustees determined that there was one parcel of property situated within the District for which the application of the methodology of determining the number of Equivalent Units based upon the three factors of total acreage, total linear frontage and total square footage, resulted in an inequity based upon the level of benefits deemed to be received by the parcel of property from the operation of the District. Therefore, the Board of Trustees adjusted the number of Equivalent Units, which impacts the amount of the assessment to be levied, for the following parcel of property:

Folio Number 15932.0010 Northdale Golf Course

The Board of Trustees determined that the above-identified parcel of property will receive a benefit from the operation of the District which is different in type or degree from the benefits received by the other parcels of property situated within the District based upon the amount of assessment levied. Therefore, the Board of Trustees made a determination based upon the special class of the property and the use of the property to adjust the assessment amount according to a fair and equitable manner based upon the benefits received by the parcel of property (Northdale Golf Course) from the operation of the District.

Northdale Golf Course

The Board of Trustees determined that because of the large amount of total acreage of the Northdale Golf Course, applying the methodology of computing the number of Equivalent Units based upon the factors of total acreage, total linear frontage and total square footage, as applied on an equal basis, would result in Northdale Golf Course being levied with an assessment amount in

excess of the proportional benefits received from the operation of the District as compared to assessments on other parcels of property. As such, and pursuant thereto, due to this inequity, the Board of Trustees determined that an adjustment of the assessment amount levied against Northdale Golf Course (based upon the number of Equivalent Units) would be deemed proper.

The Board of Trustees determined that due to the disproportionate size of the total acreage of the golf course, as compared to the other two factors (i.e., total linear frontage and total square footage), that the number of Equivalent Units, as computed, resulting from such acreage factor should be capped at a maximum amount on a percentage basis. The percentage cap amount should be calculated using a formula which includes the highest percentage representing the acreage factor on any other parcel of property situated within the District other than Northdale Golf Course.

An illustration of the application of this methodology is as follows:

The Equivalent Units based upon the three factors of measurement for a commercial parcel of property using the original methodology hereinabove described are assumed to be -

Total acreage	18
Total linear frontage	2
Total square footage	3

Accordingly, the number of Equivalent Units for this parcel of property is $7.67 \left[\frac{18+2+3}{3} \right]$. However, the acreage factor for this parcel of property accounts for and constitutes seventy eight percent (78%) [i.e., $\frac{18}{18+2+3}$] of the computation for the number of Equivalent Units. Therefore, assuming this parcel of property includes the highest percentage representing the acreage factor of all parcels of property situated within the District, other than Northdale Golf Course, then the number of Equivalent Units for Northdale Golf Course would be computed so as the impact of the total acreage factor for the golf course would be capped at a maximum percentage of seventy eight percent (78%) of the calculation of the number of Equivalent Units. The other two factors (i.e., total linear frontage and total square footage) for the Northdale Golf Course would be computed in accordance with the original methodology, and the application thereof, as described hereinabove.