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**TRAILER ESTATES PARK AND RECREATION DISTRICT**

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**TRAILER ESTATES  
SEAWALL IMPROVEMENT PROJECT  
FINAL ASSESSMENT RESOLUTION**

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**ADOPTED SEPTEMBER 15, 2022**

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**RESOLUTION NO. 2022-03**

**A RESOLUTION OF THE BOARD OF TRUSTEES FOR THE TRAILER ESTATES PARK AND RECREATION DISTRICT, RELATING TO THE FUNDING AND CONSTRUCTION OF THE SEAWALL IMPROVEMENT PROJECT; PROVIDING AUTHORITY AND DEFINITIONS; APPROVING THE ASSESSMENT ROLL; PROVIDING FOR THE IMPOSITION OF THE ASSESSMENTS TO FUND THE SEAWALL IMPROVEMENT PROJECT; PROVIDING FOR COLLECTION OF THE ASSESSMENTS PURSUANT TO THE UNIFORM ASSESSMENT COLLECTION ACT; PROVIDING FOR THE EFFECT OF THIS RESOLUTION; PROVIDING FOR SEVERABILITY AND FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Board of Trustees for Trailer Estates Park and Recreation District (the "Board") adopted Resolution No. 2022-01 (the "Assessment Procedure Resolution") to provide for the imposition of special assessments to fund the construction of Local Improvements to benefit property within the District or a distinct Benefit Area thereof; and

**WHEREAS**, on July 25, 2022, the Board adopted Resolution No. 2022-02 (the "Initial Assessment Resolution"), describing the method of assessing the cost of the Seawall Improvement Project against the real property that will be specially benefited thereby, and directing the preparation of the preliminary Assessment Roll and provision of the notices required by the Assessment Procedure Resolution; and

**WHEREAS**, pursuant to the provisions of the Assessment Procedure Resolution, the Board is required to confirm or repeal the Initial Assessment Resolution with such amendments as the Board deems appropriate after hearing comments and receiving objections of all interested parties; and

**WHEREAS**, the Assessment Roll has been filed with the District Clerk, as required by the Assessment Procedure Resolution; and

**WHEREAS**, as required by the Assessment Procedure Resolution, notice of a public hearing has been published and mailed to each property owner proposed to be assessed notifying such property owner of the opportunity to be heard concerning the assessments; the proof of publication and an affidavit of mailing are attached hereto as Appendices A and B respectively; and

**WHEREAS**, a public hearing was duly held on September 14, 2022, which public hearing was continued by the Board to September 15, 2022, and at such public hearing the comments and objections of all interested persons have been heard and considered as required by the terms of the Assessment Procedure Resolution.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES FOR TRAILER PARK AND RECREATION DISTRICT, AS FOLLOWS:**

**SECTION 1. AUTHORITY.** This Final Assessment Resolution is adopted pursuant to the Assessment Procedure Resolution (Resolution No. 2022-01); the Initial Assessment Resolution (Resolution No. 2022-02); the District Charter (Chapter 2002-361, Laws of Florida, as amended); Chapter 189, Florida Statutes; and other applicable provisions of law.

**SECTION 2. DEFINITIONS.** This Resolution is the Final Assessment Resolution as defined in the Assessment Procedure Resolution. All capitalized terms in this Final Assessment Resolution shall have the meanings defined in the

Assessment Procedure Resolution and Initial Assessment Resolution unless the context clearly indicates an alternative meaning.

**SECTION 3. CONFIRMATION OF INITIAL ASSESSMENT RESOLUTION.** The Initial Assessment Resolution is hereby ratified and confirmed.

**SECTION 4. APPROVAL OF ASSESSMENT ROLL.** The Assessment Roll, which is on file in the office of the District Clerk and incorporated herein by reference, is hereby approved for the Fiscal Year commencing on October 1, 2022.

**SECTION 5. IMPOSITION OF ASSESSMENTS TO FUND THE SEAWALL IMPROVEMENT PROJECT.**

(A) The Tax Parcels described in the Assessment Roll are hereby found to be specially benefited by the provision of the Seawall Improvement Project in the amount of the Assessments set forth in the Assessment Roll.

(B) The methodology set forth in Sections 3.02, 3.03, and 3.04 of the Initial Assessment Resolution for assigning EAUs and computing the Prepayment Amounts and Assessments is hereby confirmed and found to be a fair and reasonable method of apportioning the Capital Cost and Project Cost among the benefited properties.

(C) Annual Assessments computed in the manner described in the Initial Assessment Resolution are hereby levied and imposed on all Tax Parcels included in the Assessment Roll for a period not to exceed 15 years,

commencing with the ad valorem tax bill to be mailed in November 2022, at a rate of \$100.44 per EAU.

(D) Upon adoption of this Final Assessment Resolution:

(1) The Assessments shall constitute a lien against the assessed property 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 lien shall be superior in dignity to all other liens, titles, and claims until paid. The lien shall be deemed perfected upon adoption by the Board of this Final Assessment Resolution and shall attach to the property included on the Assessment Roll as of the prior January 1, the lien date for ad valorem taxes.

(2) As to any Tax Parcel that is acquired by a public entity through condemnation, negotiated sale or otherwise prior to adoption of the next Annual Assessment Resolution, the Adjusted Prepayment Amount, as calculated in accordance with the Initial Assessment Resolution, shall constitute a lien against assessed property 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 lien shall be superior in dignity to all other liens, titles, and claims, until paid. The lien shall be deemed perfected upon adoption by the Board of this Final Assessment Resolution and shall attach to property included on the Assessment Roll upon adoption of this Final Assessment Resolution.

**SECTION 6. COLLECTION OF ASSESSMENTS.**

(A) The Assessments shall be collected pursuant to the Uniform Assessment Collection Act.

(B) Upon adoption of this Final Assessment Resolution, the Treasurer shall cause the certification and delivery of the Assessment Roll to the Tax Collector by September 15, in the manner prescribed by the Uniform Assessment Collection Act. The Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C.

**SECTION 7. PREPAYMENT NOTICE.** The Treasurer is hereby directed to provide notice by first class mail to the owner of each Tax Parcel described in the Assessment Roll of the opportunity to prepay all future annual Assessments. The notice, in substantially the form attached hereto as Appendix D, shall be mailed to each property owner at the address utilized for the notice provided pursuant to Section 2.05 of the Initial Assessment Resolution.

**SECTION 8. EFFECT OF FINAL RESOLUTION.** The adoption of this Final Assessment Resolution shall be the final adjudication of the issues presented herein and in the Initial Assessment Resolution (including, but not limited to, the method by which the Assessments are computed, the Assessment Roll, the annual Assessment amount, the levy and lien of the Assessments, and the special benefit to assessed property) unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of the Board action on this Final Assessment Resolution.

**SECTION 9. SEVERABILITY.** If any clause, section or provision of this Resolution shall be declared unconstitutional or invalid for any reason or cause, the remaining portion of said Resolution shall remain in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

**SECTION 10. EFFECTIVE DATE.** This Resolution shall take effect immediately upon its adoption.

**APPROVED AND DULY ADOPTED** with a quorum present and voting, this 15th day of September, 2022.

**TRAILER ESTATES PARK  
AND RECREATION DISTRICT**

**BY:** \_\_\_\_\_  
**Duane Trotter**  
**Chairman of the**  
**Board of Trustees**

**ATTEST:**

\_\_\_\_\_  
**Mary Chandler**  
**Treasurer**



**APPENDIX A**  
**PROOF OF PUBLICATION**

**APPENDIX B**  
**AFFIDAVIT OF MAILING**

## **AFFIDAVIT OF MAILING**

BEFORE ME, the undersigned authority, personally appeared Mary Chandler, who, after being duly sworn, depose and say:

1. I, Mary Chandler, as the Treasurer of Trailer Estates Park and Recreation District (the "District"), have been directed by the Board of Trustees, to mail or cause to be mailed the notices required by Section 2.05 of the Initial Assessment Resolution (Resolution No. 2022-02) and Section 2.05 of the Assessment Procedure Resolution (Resolution No. 2022-01).

2. In accordance with Section 2.05 of the Initial Assessment Resolution and Section 2.05 of the Assessment Procedure Resolution, I have caused such individual notices for each affected property owner to be prepared and each notice included the following information: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the District expects to collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

3. On or before August 24, 2022, I mailed, or directed the mailing of, said notices by first class mail to each owner of property within the District that is included on the Assessment Roll at the address then shown on the real property assessment tax roll maintained by the Manatee County Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

FURTHER AFFIANT SAYETH NOT.

\_\_\_\_\_  
Mary Chandler

**STATE OF FLORIDA  
COUNTY OF MANATEE**

The foregoing Affidavit of Mailing was sworn to and subscribed before me, by means of  physical presence or  online notarization, this \_\_\_\_\_ day of \_\_\_\_\_, 2022 by Mary Chandler, as Treasurer, Trailer Estates Park and Recreation District. She is personally known to me or has produced \_\_\_\_\_ as identification and did take an oath.

\_\_\_\_\_  
Printed Name: \_\_\_\_\_  
Notary Public, State of Florida  
At Large  
My Commission Expires: \_\_\_\_\_  
Commission No.: \_\_\_\_\_

**APPENDIX C**

**FORM OF CERTIFICATE TO  
NON-AD VALOREM ASSESSMENT ROLL**

**CERTIFICATE  
TO  
NON-AD VALOREM ASSESSMENT ROLL**

I HEREBY CERTIFY that, I am the Chairman of the Board of Trustees, or authorized agent of the Trailer Estates Park and Recreation District (the "District"); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for the Seawall Improvement Project (the "Non-Ad Valorem Assessment Roll") for the District is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Manatee County Tax Collector by September 15, 2022.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Manatee County Tax Collector and made part of the above described Non-Ad Valorem Assessment Roll this \_\_\_\_\_ day of \_\_\_\_\_, 2022.

**TRAILER ESTATES PARK  
AND RECREATION DISTRICT**

By: \_\_\_\_\_  
Name  
Title

**APPENDIX D**

**FORM OF PREPAYMENT NOTICE**

Parcel Identification Number – [INSERT]

Trailer Estates Park and Recreation District  
1903 69<sup>th</sup> Avenue West  
Bradenton, Florida 34207-5713

Re: Seawall Improvement Project – Opportunity for Prepayment

The Board of Trustees of the Trailer Estates Park and Recreation District (the "District") recently established and approved a special assessment against property within the District to fund the construction and installation of the Seawall Improvement Project. This type of financing, where the property owners participate in the cost of the program, is used throughout Florida and is consistent with the policy of the District.

The assessments will be collected on the ad valorem tax bill, as authorized by Section 197.3632, Florida Statutes. The assessments will be payable in not to exceed fifteen (15) annual installments, the first of which shall be included on the ad valorem tax bill to be mailed in November 2022. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

The District plans to finance this project through the issuance of long-term debt. This will permit the cost attributable to your property to be amortized over a period of not to exceed fifteen (15) years. Because of the timing of the District's financing, the assessment will be included on the ad valorem tax bill for all properties subject to the assessment for Fiscal Year 2022-23. However, you may choose to prepay all future annual assessments, with the exception of the assessment for Fiscal Year 2022-23, and avoid certain additional financing, administration, and collection costs. If you wish to prepay, you must do so on or before \_\_\_\_\_, 2022. The amount required to prepay the assessment on or prior to \_\_\_\_\_, 2022 is [insert amount].



Please note that all prepayments are final and the District will not be required to refund any portion of a prepayment for any reason, including if the actual cost of the Seawall Improvement Project is less than currently anticipated or if there are any funds remaining in a debt service reserve account established by the District at the end of the financing term.

Please make checks for prepayment amount shown above payable to the Trailer Estates Park and Recreation District. All checks should be sent to the following address:

Trailer Estates Park and Recreation District  
Attn: District Treasurer  
PO Box 6298  
Bradenton, FL 34281-6298

Please be sure to either write the assessment parcel identification number (shown at the top of this letter) on your check or return this letter with your payment.

Assessment records and copies of applicable resolutions passed by the Board are on file at the offices of the District, located at 1903 69<sup>th</sup> Avenue West, Bradenton, Florida 34207. Should you have any questions, please contact Mary Chandler, District Treasurer, at 941-756-7177.

**TRAILER ESTATES PARK AND RECREATION DISTRICT**