



Legislation Text

File #: 20-4210, Version: 1

ITEM: CERTIFICATE OF CORRECTION PARCELS 73-43-41-44-14-00-000-1040 & 73-43-41-44-42-001-0010

REQUEST: Approval of Certificates of Correction for parcels 73-43-41-44-14-00-000-1040 & 73-43-41-44-42-001-0010 resulting from property ownership change in November 2019 to Property Owners Association (POA) ownership. Parcels will be used as preserve and common area passive recreation exclusive to the residents of Palm Beach Polo & Country Club.

EXPLANATION: ACME Improvement District has been requested by the attorney for Palm Beach Polo & Country Club POA to issue Certificates of Correction for parcels 73-43-41-44-14-00-000-1040 & 73-43-41-44-42-001-0010 resulting from property ownership change in November 2019 to Property Owners Association (POA) ownership. Parcels will be used as preserve and common area passive recreation exclusive to the residents of Palm Beach Polo & Country Club. The applicable provision for the request is section 193.0235, Florida Statutes, which provides as follows:

- (1) Ad valorem taxes and non-ad valorem assessments shall be assessed against the lots within a platted residential subdivision and not upon the subdivision property as a whole. An ad valorem tax or non-ad valorem assessment, including a tax or assessment imposed by a county, municipality, special district, or water management district, may not be assessed separately against common elements utilized exclusively for the benefit of lot owners within the subdivision, regardless of ownership. The value of each parcel of land that is or has been part of a platted subdivision and that is designated on the plat or the approved site plan as a common element for the exclusive benefit of lot owners shall, regardless of ownership, be prorated by the property appraiser and included in the assessment of all the lots within the subdivision which constitute inventory for the developer and are intended to be conveyed or have been conveyed into private ownership for the exclusive benefit of lot owners within the subdivision.
- (2) As used in this section, the term “common element” includes:
 - (a) Subdivision property not included within lots constituting inventory for the developer which are intended to be conveyed or have been conveyed into private ownership.
 - (b) An easement through the subdivision property, not including the property described in paragraph (a), which has been dedicated to the public or retained for the benefit of the subdivision.
 - (c) Any other part of the subdivision which has been designated on the plat or is required to be designated on the site plan as a drainage pond, or detention or retention pond, for the exclusive benefit of the subdivision.
 - (d) Property located within the same county as the subdivision and used for at least 10 years exclusively for the benefit of lot owners within the subdivision.

The new common elements' total computed acreage for purposes of the assessment calculation is 140 computed acres. The Certificates of Correction adjustments will result in a reduction of ACME assessments for FY 2020/2021 in the amount of \$32,200. In the future, the benefits provided to these new common element properties and the assessments allocable thereto will be paid by the other Palm Beach Polo & Country Club property owners. The impact to the remaining approximate 1,912 property owners within the Club will result in an increase of \$28 for fiscal year 2021/2022 and an increase of \$14 for subsequent fiscal years beginning 2022/2023.

The changes to the assessments based on the issuance of these certificates of correction have been reviewed with the Palm Beach Polo & Country Club General Manager.

BUDGET AMENDMENT REQUIRED: NO

PUBLIC HEARING: NO **QUASI-JUDICIAL:**

FIRST READING: **SECOND READING:**

LEGAL SUFFICIENCY: YES

FISCAL IMPACT: The Certificates of Correction for parcels 73-43-41-44-14-00-000-1040 & 73-43-41-44-42-001-0010 will result in decreased assessments in the current fiscal year 2021 in the amount of \$32,200 for the ACME Improvement District. Future assessments will be increased for the Palm Beach Polo & Country Club property owners. The impact on the remaining approximate 1,912 property owners will be an increase of \$28 for fiscal year 2021/2022 and a continuing increase of \$14 for subsequent fiscal years beginning 2022/2023.

WELLINGTON FUNDAMENTAL: Responsive Government

RECOMMENDATION: Approval of Certificates of Correction for parcels 73-43-41-44-14-00-000-1040 & 73-43-41-44-42-001-0010 resulting from property ownership change in November 2019 to Property Owners Association (POA) ownership. Parcels will be used as preserve and common area passive recreation exclusive to the residents of Palm Beach Polo & Country Club.