

LAKE ASBURY MUNICIPAL SERVICE BENEFIT DISTRICT
RESOLUTION 11-03 BEFORE THE BOARD OF DISTRICT TRUSTEES

A RESOLUTION REQUESTING THE BOARD OF COUNTY COMMISSIONERS OF CLAY COUNTY TO APPROVE AND ADOPT A LEVY OF zero (0.0) MILL BY THE LAKE ASBURY MUNICIPAL SERVICE BENEFIT DISTRICT AGAINST PROPERTY WITHIN THE DISTRICT FOR THE 2011-2012 TAX YEAR; PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Lake Asbury Municipal Service Benefit District (the "District") was established as a dependent special district by a special act of the Florida Legislature (Chapter 86-392) (the "Act") to maintain the lakes and dams of Lake Asbury, South Lake Asbury and Lake Ryan; and,

WHEREAS, the Board of District Trustees (the "Board"), the governing body of the District, has found that it is necessary to raise ad valorem tax revenues in order to maintain the lakes and dams of Lake Asbury, South Lake Asbury and Lake Ryan; and,

WHEREAS, Section 2 (4) (i) of the Act authorizes the Board to "levy and assess ad valorem taxes" against property within the District upon approval by the majority of the property owners pursuant to a referendum; and,

WHEREAS, the residents of the District approved the annual imposition of one (1) mill in order to finance certain improvements to the lakes at a referendum held on May 24, 2005; and,

WHEREAS, Section 200.065(2) (e) 2. of the Florida Statutes states that "[t]ax levies

and budgets for dependent special taxing districts shall be adopted at the hearings for the taxing authority to which such districts are dependent, following such discussion and adoption of levies and budgets for the superior taxing authority;" and,

WHEREAS, Section 2 (4) (i) of the Act states that the Board is authorized to "levy and assess ad valorem taxes," while Section 200.065(2) (e) 2. of the Florida Statutes states that the Board of County Commissioners ("BCC") shall adopt any "tax levies" for dependent special districts like the District; and,

WHEREAS, this apparent conflict between Section 2 (4) (i) of the Act and Section 200.065 (2) (e) 2. Of the Florida Statutes has been presented to the Florida Department of Revenue for review; and,

WHEREAS, the Florida Department of Revenue has advised the District and the BCC that the BCC is required to adopt any levy of ad valorem taxes by the District; and,

WHEREAS, pursuant to direction from the Florida Department of Revenue, the District is requesting that the BCC approve and adopt the District's levy of zero (0.0) mill against property within the District for the 2011-2012 tax year; now therefore,

BE IT RESOLVED, by the Board of the District:

Section 1. Request for Approval of Levy of Zero (0.0) Mill on Property Within the District for the 2011-2012 tax year. The Board requests that the BCC approve and adopt a levy of ad valorem taxes at the rate of zero (0.0) mill on behalf of the District on property within the District for the 2011-2012 tax year.

Section 2. Effective Date. This Resolution shall become effective upon the adoption by the Board.

DULY ADOPTED AND APPROVED this 25th day of July, 2011, by the Board of the District.

**BOARD OF DISTRICT TRUSTEES FOR THE
LAKE ASBURY MUNICIPAL SERVICE
BENEFIT DISTRICT:**

By: 
Chairman



Secretary to the Board