

LOWNDES COUNTY BOARD OF COMMISSIONERS
COMMISSION AGENDA ITEM

SUBJECT: Tuscany Palms Subdivision Past Due Special Assessment
DATE OF MEETING: April 11, 2017

Regular Meeting (X)
Work Session (X)
Recommendation ()
Policy/Discussion ()
Report ()
Other ()

BUDGET IMPACT
FUNDING SOURCE
() Annual
() Capital
(X) N/A

COUNTY ACTION REQUESTED ON: Collection of Past Due Special Assessment

HISTORY, FACTS AND ISSUES: In 2008 an Ordinance created the Tuscany Palms Subdivision Water and Sewer Extensions 2008 Special District for the extension of County water and sewer systems for the subdivision. That Ordinance assessed \$3,424.65 per lot, plus interest, payable to the County over 10 years. At the same time, a related Notice of Special Assessment was filed in the real estate records as a lien on each lot. There are 69 lots (of the original 73 lots) on which most of the \$3,424.65 assessment plus accrued interest is past due. Of the 69 lots, 68 are owned by Tuscany Palms Venture, LLC ("Tuscany Palms") by purchase in 2009. Tuscany Palms gave a Deed to Secure Debt filed in 2012 which is a lien on each of the 68 lots. However, the County's Notice of Special Assessment filed in 2008 has priority over this Deed to Secure Debt filed in 2012. The Tax Commissioner has the power to collect County taxes (which includes special assessments) by levy and sale of property under a tax execution.

OPTIONS: 1. Request to Tax Commissioner to collect past due special assessment, interest, and costs.
2. Redirect

RECOMMENDED ACTION: Board's Pleasure.

DEPARTMENT: County Manager

Department Head: Joe Pritchard

ADMINISTRATIVE COMMENTS AND RECOMMENDATION:


County Manager

Action Taken By Board: _____