

Crystal K. Kinzel

Collier County Clerk of the Circuit Court and Comptroller 3315 Tamiami Trail East, Suite 102 Naples, Florida 34112-5324 www.CollierClerk.com

Dear Citizens:

May is here! May 5th is the National Day of Prayer. The Board of County Commissioners proclaimed this day for Collier County. There will be a community Prayer service at noon on May 5th in front of the County Courthouse. It is a great time to join in prayer with the community.



Mother's Day is May 8th. Whether you are a mom, have a mom (everyone!) or know a mom, Mother's Day is a great day to say thank you for all that mom's do for us. Thank you to my mom!

We often hear that "season" ends after Easter in Collier County. But wow, not this year! Our offices are booming with activity. In addition, we have numerous events planned for May.

May 9th from 4:30-5:30 pm, as a member of the Sheriff's Fraud Task Force, I will be part of a panel that includes the Sheriff's Office, a representative from the IRS, a retired FBI agent and several experts on cyber security! Don't miss this event, we'd like to reach as many people as possible with this important information.

If you have summer travel plans and need a passport, we will be holding *Passport Saturday* on May 14th at our Golden Gate Satellite Office.

Our 2023 Non-Court budget (Clerk to the Board of County Commissioners) is due May 1 of each year. Our Court budget will be due in June so look for details on that in a later Newsletter.

And last, but certainly not least, staff has worked to produce our first ever Popular Annual Financial Report (PAFR). This report is a best practice of the Government Finance Officers Association. We will submit this for the first time for their certification program. This is in addition to the Comprehensive Annual Financial Report (CAFR) and our budget publications which have been successfully certified in the past. We hope that the information provided gives you a summary review of county finances. As this is our first issue, we welcome any feedback. My thanks to staff for the hours they contributed to add this to our public information on finances.

As you can see, we are still very busy, but we are never too busy to speak at an event in your community. If you have an opportunity for us to present to your homeowners meeting, club event or social group, please let us know. We welcome the opportunity to let more people know of the many services provided by the Clerk's Office.

Have a great month!





Collier Clerk Newsletter May, 2022

Office Locations

Main Office

Courthouse 3315 Tamiami Trail E. Naples, FL 34112 (239) 252-2646

Satellite Offices

Airport Motor Vehicle 725 Airport Road South Naples, FL 34104

Eagle Creek 6654 Collier Boulevard Naples FL 34114

Everglades City Hall 102 Copeland Ave. N. Everglades City, FL 34139

Golden Gate Gov. Center 4715 Golden Gate Parkway Naples, FL 34116

> Heritage Bay 15450 Collier Blvd. Naples, FL 34120

Immokalee 106 South First Street Immokalee, FL 34142

North Collier Gov. Ctr. 2335 Orange Blossom Drive Naples, FL 34109

Customer Service (239) 252-2646

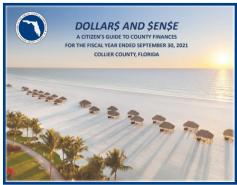


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DOLLAR\$ AND \$EN\$E

Inaugural Issue



I am excited to introduce to you our first addition of <u>DOLLARS AND</u> <u>SENSE</u>. Our publication is intended to give you an overview of fiscal trends and summaries of major activities within Collier County.

DOLLARS AND SENSE, also known as the Popular Annual Financial Report (PAFR), is a recommended best practice

of the Government Finance Officers Association (GFOA), North America's leading authority on governmental accounting and financial reporting. This report is created from financial

reporting information derived from the Collier County <u>Comprehensive Annual Financial Report</u> for the fiscal year ended September 30, 2021. The Comprehensive Annual Financial Report includes more than 375 pages of audited County financial statements, notes, schedules, and reports is available on our website at www.collierclerk.com/finance.



Questions for the Clerk

Q: Why do I need to go to growth management then the Clerk then back to growth management for a notice of commencement (NOC) and permitting?

A: The Clerk's office had an arrangement with growth management to file the NOC for a fee. During Covid, unfortunately, this process was disrupted. We will soon have a recording clerk stationed at growth management. This will allow customers to file a NOC while still at growth management and eliminate the need to travel to the Courthouse. We will also be expanding services at most of our satellite offices to better serve our customers.

Q: Where do I go to get a beach parking sticker and what do I need?

A: Residents can pick up a beach parking sticker from the Tax Collector's main office, 3291 Tamiami Trail East, or at their Orange Blossom branch office, 2335 Orange Blossom Drive. To get a beach sticker bring your current Collier County vehicle registration and your Driver License.

You can also pick up a beach parking sticker at most Collier County Park Community Center locations.

Full time Residents must provide the following to obtain a parking permit:

- Original current Collier County Vehicle Registration (copies not accepted)
- Original current Collier County Drivers License (copies not accepted)
- · Both documents must display the same name and Collier County residence address

Part time Resident Property Owners must provide the following to obtain a parking sticker:

- · Valid Driver's License (regardless of state)
- · Valid vehicle registration/rental car agreement
- Current Collier County proper tax bill or Warranty Deed, within 3 months of closing
- All 3 documents must display the property owner's name

Mobile Home Owners please note:

- Mobile Home Owners must own the land the home is on if they are a part time resident in order to qualify for the property tax paid beach permit with no payment required at the time of pickup
- Taxes paid on land do not qualify the payer as an 'property owner', even if they own the mobile home the land rests on.
- · Full time residents living in mobile homes may obtain a beach parking permit.

Join Clerk Kinzel for a Free Informational Seminar Identification Fraud Awareness Community Taskforce (iFACT)

Monday, May 9th 4:30-5:30 pm
Collier Co. Public Schools Administrative Center Board Auditorium
5775 Osceola Trail, Naples

The Identification Fraud Awareness Community Taskforce (iFACT) is partnering with Collier County Public Schools to bring an informational forum to the community on the topic of identity theft and how to



protect your personal and financial assets. The next public forum is being held on Monday, May 9, from 4:30 to 5:30 p.m. in the Dr. Martin Luther King, Jr. Administrative Center Board Auditorium.

For those unable to attend the forum in person, CCPS plans to broadcast the event live on the Education Channel, which is channel 99 on Comcast, CenturyLink and Summit Broadband. It will also be streamed live on the District's Facebook page (@collierschools), the District's website (www.collierschools.com), and the CCPS Mobile APP.

Upcoming Meetings of the Collier County Board of County Commissioners

- 9 a.m., Tuesday, May 3—Joint Workshop—CRA & Local Redevelopment Advisory Boards
 - 9 a.m., Tuesday, May 10
 - 9 a.m., Tuesday, May 24

Here is a partial list of potential items that may appear on the Board's agenda on May 10, 2022

- Advertise and bring back a Land Development Code amendment to allow medical marijuana dispensaries in the same zoning districts as pharmacies.
- Conduct a public hearing to consider revisions to the Collier County Community Redevelopment Plan and adoption of a resolution approving an amendment to the Collier County Community Redevelopment Area Plan. The amendment would extend the life of the Immokalee Community Redevelopment Area to 2052 which includes the use of Tax Increment Financing (TIF). Estimated TIF projects average approximately \$2mil/year or a total of \$60mil over the next 30 years.

Regular meetings of the Board of County Commissioners are held at 3299 Tamiami Trail East, 3rd floor, Naples, FL 34112. The public can access current meeting agendas and watch meetings at www.CollierCountyFl.gov. Prior agendas, meeting minutes and other board records can be found at www.CollierClerk.com.

Local Option Motor Fuel Taxes in Collier County

Local government services are funded by a broad mix of taxes and service fees. Florida Statutes provide local discretion to implement many taxes/service fees, based on individual County needs. Many "high tourism" Florida counties have implemented a wide variety of local discretion taxes/fees, since the costs of providing service is not simply borne by the local taxpayer, but also by visiting tourists. Examples include local option fuel taxes, discretionary sales surtaxes, and tourist taxes on hotel stays. This helps to offset reliance on ad valorem (property) taxes as a principal government funding source. As a point of reference, ad valorem taxes comprise 67% of total FY 2022 General Fund revenues.

In addition to federal and state levied taxes on fuel, Florida County governments have the authority to enact ordinances that tax consumers up to .12 cents more per gallon at the pump in **local option fuel taxes**, as follows:

- 1. A tax of 1 to 6 cents on every net gallon of motor and diesel fuel sold within a county.
- 2. A tax of 1 to 5 cents on every net gallon of motor fuel sold within a county. Diesel fuel is not subject to this tax. Funds may also be used to meet the requirements of the capital improvements element of an adopted local government comprehensive plan.
- 3. A "ninth-cent" fuel tax of 1 cent on every net gallon of motor and diesel fuel sold within a county. This tax is dedicated to residential road maintenance.

In Collier County, the Board of County Commissioners approved three separate ordinances levying the maximum local option gas taxes of .12 cents. The proceeds of the 5th and 6th Cent Local Option Gas Taxes are shared with the City of Naples, City of Marco Island, and the City of Everglades. When added to the 18.4 cents per gallon of federal tax and the 26.5 cents per gallon of state tax, Collier drivers pay 56.9 cents on every gallon of unleaded gas purchased.



In Collier County, total fuel taxes collected in FY 2021 totaled \$22.9 million; of this amount, \$16.3M or 71.1% were generated by the local option motor fuel taxes. These revenues are used to pay debt service on bonds issued for transportation capital improvements and to maintain and improve the transportation network.

Long-term residents may recall the 1990's and early 2000's in Collier County when several principal roadways were being expanded from either 2 lanes to 4 lanes or from 4 lanes to 6 lanes. The local option motor fuel taxes provided a stable revenue source recognized by bond rating agencies as a viable means of financing road construction. While road impact fees are a significant source of annual revenue to fund road construction, they are less viable as a pledge on outstanding debt due to potential volatility (downturns) in the housing market.

The following chart traces the history of the local option motor fuel taxes. It is interesting to note that the 9th cent local option fuel tax ordinance was initially adopted in 1980 and implemented after approval via voter referendum. The six-cent local option fuel tax was initially adopted in May 1989 and was reauthorized on two separate occasions. The five-cent local option fuel tax was initially adopted in August 1993 and was reauthorized once (June 2023). As a County with a strong focus on tourism, it is recognized that tourists should contribute to the costs of the transportation network, as a portion of the roadway capacity is in place to serve the seasonal population.

Local Motor Fuel	9th Cent Local	Five Cent Local	Six Cent Local	
Tax History	Option Fuel Tax	Option Fuel Tax	Option Fuel Tax	
Initial Imposition	Ordinance 80-50; adopted June 3, 1980 following approval via referendum	Ordinance 93-48; adopted August 3, 1993	Ordinance 89-27; adopted May 9, 1989	
1st Reauthorization	Ordinance 2003-34;	Ordinance 2003-36;	Ordinance 99-40;	
	Adopted June 24, 2003;	Adopted June 24, 2003;	adopted May 25, 1999	
	Expires: December 31, 2025	Expires: December 31, 2025	Expires: August 31, 2015	
2nd Reauthorization	n/a	n/a	Ordinance 2003-35; Adopted June 24, 2003; Expires: December 31, 2025	

How Does Collier County Compare?

While all 67 counties in Florida have levied the first local option of .06 cents, not all have levied the other optional fuel taxes. Of the 67 counties in Florida:

- **12 Counties** levy **.o6 cents** local option fuel taxes per gallon These counties include Orange, St. Johns, Indian River, and Brevard.
- **19 Counties** levy **.07 cents** local option fuel taxes per gallon.

 These counties include Hillsborough, Lake, Pinellas, Glades, and Pinellas.
- **5 Counties** levy **.og-o.11 cents** local option fuel tax per gallon These counties include Miami-Dade and Hendry.
- 31 Counties levy the maximum allowable .12 cents additional cents of local option fuel tax per gallon These Florida counties include Collier, Lee, and Charlotte, Manatee, and Sarasota on the west coast and Broward, Martin, Palm Beach, and Monroe on the east coast.

All three local option fuel ordinances are set to expire on December 31, 2025. The FY23 County Budget Policy document includes the following relative to an early extension of the local option motor fuel taxes:

"The strategy behind an early extension before December of 2025 involves capitalizing on low interest rates; greater coverage ratios; and an extended repayment horizon which increases funding capacity. Proceeds would fund identified Transportation system assets deemed "poor" in the inventory; capacity improvements not funded by the Local Option Infrastructure Sales Tax; and **expansion of the eastern Collier County transportation grid**. Large scale projects identified in the five-year CIE which could be financed include Collier Boulevard (Green Boulevard to Main Golden Gate Cana), Vanderbilt Beach Road (16th Street NE to Everglades Boulevard), Goodlette Road (Vanderbilt Beach Road to Immokalee Road). Interest rates on superior investment quality bonds – like Collier County credit – remain low. These large-scale projects and others identified in the five-year CIE between FY 23 and FY 26 have a projected shortfall of \$88,000,000. Specific project engineering schedules will be reviewed during the succeeding 12-month period and the Finance Committee will continue to refine the concept and strategy and further information will be forthcoming."

Passport Saturday—May 14, 2022

The Collier Clerk's office will hold a special "Passport Saturday" event from 9 a.m. to 2 p.m., Saturday, May 14, 2022, at the Golden Gate Satellite Office, 4715 Golden Gate Pkwy., Naples.

"Passport Saturday" is especially designed to accommodate county residents who wish to apply for a United States passport; however, are unable to take time off during regular weekday office hours. To participate in the event, residents must be first time passport applicants or have an expired passport that was issued more than 15 years ago. All applicants, including children, must be present.

Those wishing to renew a current passport or an expired passport that was issued within the last 15 years **should not attend** this event, but instead should follow the instructions found on the website of the U.S. Department of State, Office of Passport Services, www.travel.state.gov.

Before arriving to apply for a passport, applicants should visit the website of the U.S. Department of State, Office of Passport Services, www.travel.state.gov, to learn about the specific requirements, including identification, photos and other documentation.

Evidence of United States Citizenship, such as:

- U.S. birth certificate with official seal
- Prior U.S. passport
- Certificate of naturalization (if applicable)

Photo Identification, such as:

- Valid driver's license
- Prior passport
- Government employee identification (city, county, state, or federal) or U.S. military identification

Passport Photo (commonly obtained at Walgreens, CVS, AAA offices, and travel agencies) Recent color photo (white background, eyeglasses removed). Must be 2 inches by 2 inches in size

Two Separate Forms of Payment - Separate fees are paid to the Clerk's office and the Dept. of State. Visit our website to learn more about fees - Passports (collierclerk.com)



In Observance of Memorial Day Monday, May 30

The Courthouse and all Offices of the Clerk of Court, including satellite locations, will be <u>closed</u> on Monday, May 30.



The Employees of the Collier County Clerk's Office join all Americans to reflect on the sacrifices and service of the men and women who died while serving in the United States Armed Forces.

Congratulations Collier County High School & College Graduates!

Your community is proud of you!

The employees of the Collier Clerk's Office look forward to meeting you someday when you:

- Buy a house or business
- Obtain a marriage license
- Serve on a jury
- Apply for a U.S.
 Passport



Funding the County's Community Redevelopment Areas and Innovation Zones

Community Redevelopment Agencies

Florida Statute Chapter 163 Part III authorizes local governments to establish Community Redevelopment Areas (CRA) for the purpose of improving specific sections within a community that are significantly distressed and blighted. The establishment of a CRA provides for property taxes generated above a designated base year to be spent in the defined area for redevelopment projects. The funds can be used to pay for programs within the targeted area that are designed to foster redevelopment, strengthen infrastructure and improve the appearance of the neighborhood, including funds to private property for improvements. This financing method is called *Tax Increment Financing* (TIF).

In Collier County, there are three Community Redevelopment Areas:



City of Naples CRA - Established in 1994 by the City of Naples Council the original designation was set to expire in 2024, however, in January 2014 the Naples City Council extended the CRA sunset date to September 30, 2044. The Naples CRA receives revenues from both the City and the County, based on the increase over the 1993 base property tax value.



Bayshore Gateway Triangle CRA - Established in 2000 by the Board of County Commissioners for a 30-year period, the designation will extend through 2030 unless terminated or extended by Commissioners.



Immokalee CRA – Established in 2000 by the Board of County Commissioners for a 30-year period will also extend through 2030 unless terminated or extended by Commissioners.

The Collier County Board of County Commissioners serves as the governing board for both CRA districts located in the county's jurisdiction, while the Naples City Council is the governing board for the Naples CRA district. An important role of the governing boards is to provide a redevelopment plan for each district that addresses the district's unique needs, and then to ensure that projects and expenditures remain consistent with that plan.

Innovation Zones

The Collier County Board of County Commissioners created the Innovation Zone program in 2010 for the purpose of promoting economic development. Innovation Zones function in a manner similar to a CRA. The Board has established three Innovation Zones in areas deemed to be underdeveloped and economically lagging. Like a CRA, the establishment of an Innovation Zone provides the means to generate money to pay for projects that are intended to spur economic growth within the boundaries of the zone. This financing method is called *Tax Increment Financing* (TIF).

In Collier County, three Innovation Zones have been established by the Board of County Commissioners:

Ave Maria Innovation Zone

Interchange Activity Center No. 9 - located at the intersection of I-75 and Collier Blvd.

Golden Gate City Economic Development Zone - covers Golden Gate Area.

Tax Increment Financing

Tax Increment Financing (TIF) is a funding vehicle available to local government for redevelopment purposes and not for general purposes. All CRA and Innovation Zones (IZ) in Collier County use TIF to generate funds.

Upon creation of the district, the taxable value of the base year within the respective CRA or Innovation Zone is frozen. The tax increment is the amount of taxes generated from increased property values within the district in excess of the base year.

The tax increment is then used to fund projects and programs designed to improve conditions within the designated areas and spur further redevelopment or job creation. The restriction of funds to defined CRA or IZ areas reduces funds that would otherwise be available to fund general government activities such as law enforcement, parks, and libraries in the General Fund and the Unincorporated Area General Fund. Property tax revenue collected by school boards, fire districts and other special districts are not affected under the TIF process.

Below is a schedule of Collier County CRA's and Innovation Zones and the dollars that have been provided to each of the respective areas. As noted there have been significant cumulative dollars devoted to these zones - \$86.0M from the General Fund (001) and \$8.3M from the MSTD General Fund (111). As the number of these zones increases, or if the current Areas are extended, the loss of generally available tax dollars for county-wide and unincorporated area costs increases.

					Cumulative	Cumulative
			FY22 Contribution	FY22 Contribution	Contributions	Contributions
		Approval Date;		MSTD General		MSTD General
Improvement District	Enabling Document	Expiration Date	General Fund (001)	Fund (111)	General Fund (001)	Fund (111)
	***	January 5, 1994;		872/2		
	Resolution 94-7098;	(ext.) January 15, 2014;				
Naples CRA	Resolution 14-13401	September 30, 2044	\$4,712,633.00	\$0.00	\$47,590,318.45	\$0.00
Immokalee CRA	Resolution 2000-82	September 30, 2030	\$821,100.00	\$185,900.00	\$9,299,872.00	\$2,016,163.00
Bayshore Gateway			1			
Triangle CRA	Resolution 2000-83	September 30, 2030	\$2,188,000.00	\$495,300.00	\$24,386,773.00	\$5,271,744.00
		June 23, 2015;				
Ave Maria Innovation Zone	Resolution 2015-133	September 30, 2026*	\$105,100.00	\$23,800.00	\$448,800.00	\$101,800.00
Golden Gate City Economic		November 13, 2018;	1000		800 800	7/4 60 1 1 1 1
Development Zone	Ordinance 2018-56	September 30, 2029	\$1,423,200.00	\$322,200.00	\$3,445,200.00	\$780,000.00
Interchange Activity Center		July 10, 2018;				
No. 9 Innovation Zone	Ordinance 2018-39	September 30, 2028	\$295,100.00	\$66,800.00	\$780,500.00	\$176,700.00
Total			\$9,545,133.00	\$1,094,000.00	\$85,951,463.45	\$8,346,407.00

*Note: Expiration date stated in Resolution 2015-133 is September 30, 2021 with automatic continuation for an additional 5 years, provided that after the initial 5 years, at least 30% of the Trust Fund has been expended.

On the May 10, 2022, BCC agenda, there is a proposal to extend the Immokalee CRA through 2052. This is an important policy decision, not only for the Immokalee community, but also for the general taxpayer at large. I hope that this information helps you in staying informed. If you need additional information, please contact our office.