

COMPOSITE  
ANNEXATION  
REPORT FOR  
PINELLAS COUNTY  
FY 2000/01 TO 2007/08

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Prepared by the Pinellas Planning Council





COMPOSITE ANNEXATION  
REPORT FOR PINELLAS COUNTY  
FISCAL YEARS  
2000/01 TO 2007/08

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**Prepared by the Pinellas Planning Council  
February 18, 2009**



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# I. EXECUTIVE SUMMARY

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## A. Background

This report provides a cumulative update of the results of annexations in Pinellas County from Fiscal Year 2000/01 through FY 2007/08. Data compiled and used for the report consists of annexations submitted to the Council through the voluntary and referendum annexation review processes and includes the number of annexations and acreage by Countywide Future Land Use Plan Map category. Other data reflects approved annexations (both voluntary and referendum) and includes population, acreage, and ad valorem real property taxable value by tax year.

Pinellas County Ordinance No. 00-63 which implemented a charter amendment approved by county voters in November 2000 provided for an exclusive method of voluntary municipal annexation from that time to October 2007, when a Second District Court of Appeals decision invalidated the ordinance.<sup>1</sup> The Court of Appeals decision essentially concluded that while a charter county may establish an exclusive method of voluntary annexation pursuant to Subsection 171.044(4), Florida Statutes, such provision must be contained in the charter itself, as distinct from an enabling provision that is implemented by ordinance. Although the ordinance had been invalidated, all voluntary annexations processed subsequent to October 2007 continued to be submitted to the Council for tracking and filing.

While Ordinance 00-63 was in effect, a joint PPC/CPA subcommittee was constituted in 2005 to review and recommend any amendments of the planning areas identified in the ordinance map, but it was discontinued in September 2006, pending the outcome of the litigation. Following the ruling by the Court of Appeals, the Pinellas Planning Council (PPC) and the Countywide Planning Authority (CPA) authorized the reconstitution of the joint subcommittee. The purpose of the reconstituted subcommittee was to explore whether, and how, to construct a process to effectively deal with annexation and its related considerations in Pinellas County. In 2008, the subcommittee recommended utilization of the Interlocal Service Boundary Agreement Act process set forth in Chapter 171 Part II, F.S. whereby initiating and responding resolutions among the parties that choose to participate can work toward an Interlocal agreement(s) to address annexation and related service issues. This agreement process was initiated in July 2008, and is currently ongoing.

Furthermore, in May 2007, the 24 municipalities and Pinellas County entered into a settlement agreement to resolve the issues related to the seven amendments proposed by the Pinellas County Charter Review Committee. This agreement provides four

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<sup>1</sup> Note: Ordinance No. 00-63 was invalidated by the 2<sup>nd</sup> District Court of Appeals effective October 2007, *Cities of Largo and Seminole v. Pinellas County*

requirements relating to the procedures a municipality must follow when initiating a referendum annexation.

## **B. Findings**

For the past eight years annexation has occurred at a countywide average annual pace of some 896 acres for a total of 7,164 acres including rights-of-way. About 39 percent (2,798 acres) were annexed voluntarily and 61 percent (4,366 acres) through referendum. The acreage annexed over the eight-year period from Fiscal Year 2000/01 to 2007/08 represents about 11 percent of the unincorporated area in Pinellas County.

A significant portion of the annexations in Pinellas County, whether voluntary or by referendum, have been characterized by residents annexing into municipalities. Of the total 2,400 (not including rights-of-way) acres that were voluntarily annexed, 1,430, or 60 percent, had a residential Countywide Future Land Use Map classification. Likewise, of the total 1,964 acres annexed through referendum (not including the 2,384-acre Weedon Island Preserve St. Petersburg annexation, which was mostly preservation land), 865 acres, or 44 percent, had a residential Countywide Future Land Use Map classification.

The real property taxable value of land annexed between Fiscal Year 2000/01 and FY 2007/08 was some \$1.1 billion dollars. The total ad valorem tax revenue lost to the MSTU over the eight-year period was \$2.2 million – an average of \$279,000 per year – which is about evenly attributable to voluntary and referendum annexations.

One common misconception is that the real property taxable value of the entire MSTU has decreased as a result of annexation. The misconception is illustrated in Appendix D. Tables 4a through 4h where the MSTU's total ad valorem taxable value increased from approximately \$11.1 billion in FY 2000/01 to \$17.5 billion in FY 2007/08, even with the voluntary and referendum annexations that occurred during this same period.

In order to provide a framework for understanding and comparing the significance and relationship of both forms of annexation to incorporated, countywide, and MSTU values, they are summarized and then per capita taxable value (PCTV), and per acre taxable value (PATV) are computed. PCTV is a good tool to use for examining the affects of residential property annexation, while PATV calculations are not biased by whether population is annexed or not (See Chapter VI.).

From a review of the past eight fiscal years, PPC staff have identified trends and made several observations:

- On average, \$279,000 per year of new ad valorem tax revenue from annexed property was collected by the cities instead of the MSTU.
- The majority of property annexed had a residential land use classification.

- The make-up of an annexed area relative to the type of use, population affected, and corresponding taxable value can cause a wide fluctuation in the basis for comparison (i.e., PCTV and PATV) from year to year.
- Apart from annexation, the PCTV and PATV for each of the countywide, incorporated, and MSTU areas have all increased over the eight-year period.
- Annexation activity has been declining. Voluntary annexation petitions submitted for review have declined on average by 12 percent per year. Furthermore, only one referendum annexation has been initiated and approved by voters in the past five years.
- In order to draw meaningful conclusions as to the significance and implications of the data, it is appropriate to examine annexation in a broader context of service functions and delivery, as well as end-state objectives with respect to the roles of municipal and county governance.

Finally, this report provides raw data and data comparisons. It does not identify all of the considerations that would allow the data to be used to better interpret long-term implications of, or to manage, the annexation process. For example, the report deals primarily with real property taxable value added or lost, in relationship to the number of people or acres affected. It does not, however, begin to address how those changes relate to the marginal benefit or cost to the annexing municipality of removing land from the unincorporated county.

## II. INTRODUCTION

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This report examines voluntary and referendum annexation activity in Pinellas County from the past eight fiscal years and provides a cumulative update of the results. The Pinellas Planning Council (PPC) has compiled and analyzed the data that are relevant to the discussion on the cumulative impact of annexation in Pinellas County in two separate ways:

- Data relating to the Council's review of voluntary and referendum annexations and
- Data relating to adopted voluntary and referendum annexations impacting one of the eight fiscal years in the report.

This distinction is necessary to reflect the separate timeframes involved – the first based on when an annexation request was received and processed, and the second based on when the Property Appraiser records an annexation for tax purposes by applicable fiscal year.

Several further steps were undertaken to compile this report. First, in order to ascertain the impact of voluntary annexations on taxable value, the data for them were collected for fiscal years 2000/01 through 2007/08. It should be noted that the data include a few annexations that were completed during Fiscal Year 1999/00 and before adoption of Ordinance No. 00-63, effective November 2000. However, these annexations were submitted after the deadline set by the Property Appraiser's Office for Fiscal Year 1999/00 and therefore were recorded on the Fiscal Year 2000/01 tax rolls.

Second, referendum annexation data were tabulated by one of the eight fiscal years and are significant in terms of acreage, population, and taxable values. However, referendum annexations subsequent to July 2003 were reviewed by the Council as requested by the Board of County Commissioners under Pinellas County Resolution 03-128. All referendum annexations conducted in the eight fiscal years are reflected in this report.

Third, in order to provide a framework for understanding and comparing the significance and relationship of both forms of annexation, they were summarized and then a per capita taxable value (PCTV), and per acre taxable value (PATV) were computed. These measures of relative value are designed to provide a basis of comparison for the property annexed in relationship to existing countywide, municipal, and unincorporated Municipal Service Taxing Unit (MSTU) properties. While neither the PCTV nor PATV by themselves provide an absolute or complete basis for comparison, in combination they illustrate how property being annexed compares with these indices for each of the three identified areas (countywide, incorporated, and MSTU).

This combined data is then shown in relationship to countywide, incorporated, and MSTU taxable values and the effect on the ad valorem tax revenues of the MSTU is computed.

### III. ANNEXATION PROCESS AND LAWS

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Chapter 171, Florida Statutes, governs annexations in Florida, including both voluntary and referendum annexation (sometimes referred to as “involuntary” annexation).

#### A. Voluntary Annexation

Voluntary annexations that took place between November 2000 and October 2007 were governed by Pinellas County Ordinance No. 00-63.<sup>2</sup> Land within any of the thirteen planning areas<sup>3</sup> in Pinellas County as delineated on the voluntary annexation planning area map created by Ordinance No. 00-63 was eligible for voluntary annexation into the circumscribed municipality. Moreover, land within the planning areas could be annexed by voluntary petition of individual property owners through application to the governing body of a municipality. The governing body could, in turn, consider each voluntary petition in an ordinance at a public hearing and annex the area described in the petition if it met the criteria in Pinellas County Ordinance No. 00-63. Subsequent to the invalidation of the ordinance in October 2007, the voluntary annexation process returned to being governed by Chapter 171, F.S.

#### B. Referendum Annexation

Annexation by referendum is normally used to annex larger areas with multiple parcels in a cohesive fashion and is based on a positive vote of the registered electors in those areas proposed for annexation. That is, the majority of the persons registered to vote and living in the area that choose to vote in a referendum will decide whether or not the entire area can be annexed. If the majority vote yes, then the annexation ordinance on which they voted becomes effective.

Two sections of the Florida Statutes contain prerequisites for referendum annexations. Section 171.0413(5)<sup>4</sup> states that 30 percent or more of the land in an area proposed to be annexed by referendum must be owned by registered electors residing there. Conversely, not more than 70 percent of the land in an area proposed to be annexed by referendum can be owned by individuals, corporations, or legal entities that are not registered electors, unless the owners of more than 50 percent of the land in the area consent to being annexed prior to the referendum. This provision is commonly referred to as the “30/70 area requirement.” In order for an area to qualify for annexation by referendum under the 30/70 area requirement, registered electors must own and reside at properties which comprise at least 30 percent of the land area, exclusive of public rights-of-way.

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<sup>2</sup> Note: Ordinance No. 00-63 was invalidated by the 2<sup>nd</sup> District Court of Appeals effective October 2007.

<sup>3</sup> Note: All land within the Redington Shores Voluntary Annexation Planning Area has been annexed.

<sup>4</sup> Section 171.0413(5): If more than 70 percent of the land in an area proposed to be annexed is owned by individuals, corporations, or legal entities which are not registered electors of such area, such area shall not be annexed unless the owners of more than 50 percent of the land in such area consent to such annexation. Such consent shall be obtained by the parties proposing the annexation prior to the referendum to be held on the annexation.

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For an area that does not qualify for annexation by referendum using the 30/70 area requirement, there remains an additional method of annexation as outlined in Section 171.0413(6), Florida Statutes.<sup>5</sup> This provision, commonly referred to as “non-referendum” or “non-voting referendum annexation,” requires the consent of owners of more than 50 percent of an area proposed for annexation. These consenting owners must also own at least 50 percent of the parcels in the area proposed for annexation. There must be no registered electors in the area proposed for annexation. This type of referendum annexation has been successfully used seventeen times out of twenty-eight referendum annexations during the study period.

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<sup>5</sup> Section 171.0413(6): Notwithstanding subsections (1) and (2), if the area proposed to be annexed does not have any registered electors on the date the ordinance is finally adopted, a vote of electors of the area proposed to be annexed is not required. In addition to the requirements of subsection (5), the area may not be annexed unless the owners of more than 50 percent of the parcels of land in the area proposed to be annexed consent to the annexation. If the governing body does not choose to hold a referendum of the annexing municipality pursuant to subsection (2), then the property owner consents required pursuant to subsection (5) shall be obtained by the parties proposing the annexation prior to the final adoption of the ordinance, and the annexation ordinance shall be effective upon becoming a law or as otherwise provided in the ordinance.

## IV. COUNCIL ANNEXATION REVIEW

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### A. Voluntary Annexation

Data for the majority of the annexation petitions included in this section are those that were received from local governments during the time Pinellas County Ordinance No. 00-63 was effective (November 2000 to October 2007.<sup>6</sup>) For voluntary annexations subsequent to the invalidation of the ordinance in October 2007, the Council continued to accept the petitions for receipt and filing only. The data has been grouped by fiscal year in order to provide a consistent format throughout the report.<sup>7</sup> It should be noted that area for public right-of-way is not included in the analysis.

There were a total of 1,442 applications submitted to the Council by 12 municipalities in Pinellas County during the study period. As Table 1. shows, there were 1,295 applications found in compliance with Ordinance No. 00-63 and 147 that were either withdrawn or found non-compliant.

**Table 1. Voluntary Annexations Reviewed  
(November 2000 to September 30, 2008)**

<b>Fiscal Year</b>	<b>Proposed Annexations Reviewed</b>	<b>Proposed Annexations Compliant</b>	<b>Full Reviews Requested</b>	<b>Annexation Request Compliant</b>	<b>Annexation Request Non-Compliant</b>	<b>Annexation Request Withdrawn</b>
2000/01	162	156	1	0	0	1
2001/02	215	207	3	0	2	1
2002/03	211	203	3	3	0	0
2003/04	210	195	3	3	0	0
2004/05	203	195	2	1	0	1
2005/06	189	187	0	0	0	0
2006/07	154	152	1	1	0	0
2007/08	98	-	-	-	-	-
<b>TOTAL</b>	<b>1,442</b>	<b>1,295</b>	<b>13</b>	<b>8</b>	<b>2</b>	<b>3</b>
<b>AVERAGE PER YEAR</b>	<b>180</b>	<b>185</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>

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<sup>6</sup> Some annexations were completed before adoption of Pinellas County Ordinance No. 00-63 and were not reviewed by Council staff, but appear on the tax rolls in subsequent fiscal years and are included in other sections of this report. They appear on these later tax rolls because they were not submitted to the Pinellas County Property Appraiser's Office prior to the submission deadline, such deadline being four months prior to the start of the 2000/2001 fiscal year.

<sup>7</sup> It has also been removed from the sections on referendum annexation and summary sections in order to provide a more meaningful accounting of ad valorem taxable value in later sections of this report.

After a finding of application noncompliance, notification was sent to the annexing municipality with the reasons why the determination of noncompliance was made.<sup>8</sup> The reasons could include the creation of enclaves or unincorporated pockets, or the annexation area was not considered contiguous to the annexing municipality. In most cases the annexing municipality corrected the deficiency and resubmitted the application. However, in a few instances the municipality disagreed with the Council staff's determination of noncompliance and notified the Council that they wished to move forward with the application. In these cases, the applications were required to undergo a "full review" process (i.e., reviewed by the PPC and the Countywide Planning Authority). In still other cases, an affected party had alleged that a proposed annexation did not comply with the ordinance and subsequently asked that a full review be conducted.

Full review of a voluntary annexation involved a detailed analysis, especially the specific points outlined in the review request. These full reviews were placed as public hearing items on agendas of the Planners Advisory Committee, the Pinellas Planning Council, and finally the Board of County Commissioners, sitting as the Countywide Planning Authority (CPA). The municipality was prohibited from completing a second (final) reading of the annexation ordinance until the CPA rendered a decision. As shown in Table 1., a total of 13 full reviews were conducted during the study period, with eight being found in-compliance, two in non-compliance, and three withdrawn by the municipality before final action.<sup>9</sup>

## **B. Referendum Annexation**

Data for the annexations included in this section are those that were initiated and completed using the referendum annexation process prescribed by Chapter 171, Florida Statutes. The data are grouped by fiscal year in order to be consistent with the format used throughout this report.

There were a total of 36 referendum annexations initiated by municipalities in Pinellas County during the study period. Beginning on July 1, 2003, with the adoption of Pinellas County Resolution No. 03-128, 21 of these were forwarded to the PPC staff for an advisory review to determine compliance with the resolution. PPC staff determined that 17 of those were compliant applications, with one approved by voters, 13 approved without a vote (given that there were no voters in the area), and 7 defeated by voters.

Additional information regarding area, population, and ad valorem taxable values of acres annexed by referendum are included in Section V.

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<sup>8</sup> Most municipalities coordinated closely with the PPC staff prior to official submission if they had questions regarding annexations and to gauge compliance with Ordinance No. 00-63.

<sup>9</sup> The full review process was part of Ord. No. 00-63 and was discontinued with the invalidation of the Ordinance in October 2007.

## V. COUNTYWIDE PLAN MAP DESIGNATIONS

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This section examines the major Countywide Future Land Use Plan Map classification on land that was annexed over the past seven years. This data is separated by voluntary and referendum annexations. By compiling the future land use of annexed property any trends in the type of property annexed can be determined.

### A. Voluntary Annexation

Proposed voluntary annexation applications received by PPC staff amounted to 2,400 acres during the study period. The table and chart below show those proposed annexations that were received by Council staff and where each fell within the major Countywide Future Land Use Plan Map classifications.<sup>10</sup> The majority of the voluntary annexations reviewed, approximately 60%, consist of residential land use.

**Table 2. Approved Voluntary Annexed Area by Major Countywide Plan Map Classification**

Major Plan Classification	Acres Involved	Percent
Residential	1,430	59.6%
Mixed-Use	43	1.8%
Commercial	208	8.7%
Industrial	297	12.4%
Public/Semi-Public	285	11.9%
Planned Redevelopment	16	0.7%
Special Designation <sup>11</sup>	121	5.0%
Total	2,400	100%

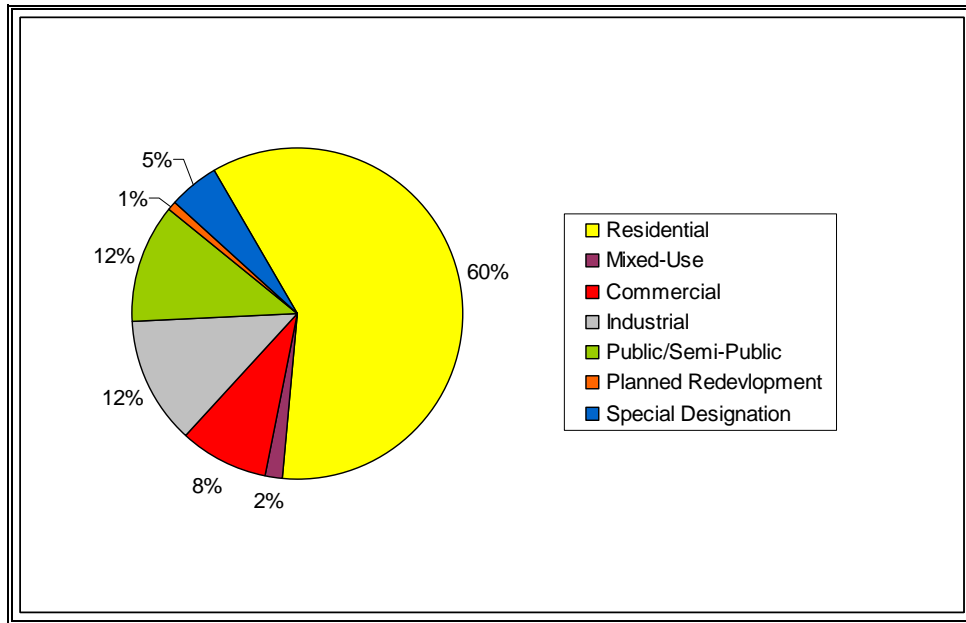
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<sup>10</sup> It should be noted that right-of-way was not included in either the table or chart, but totaled 191 acres for proposed voluntary annexations countywide.

<sup>11</sup> Special Designation includes: Water/Drainage Features, Community Redevelopment Districts, and Central Business Districts

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**Chart 1. Approved Voluntary Annexed Area by Major Countywide Plan Map Classification**



## B. Referendum Annexation

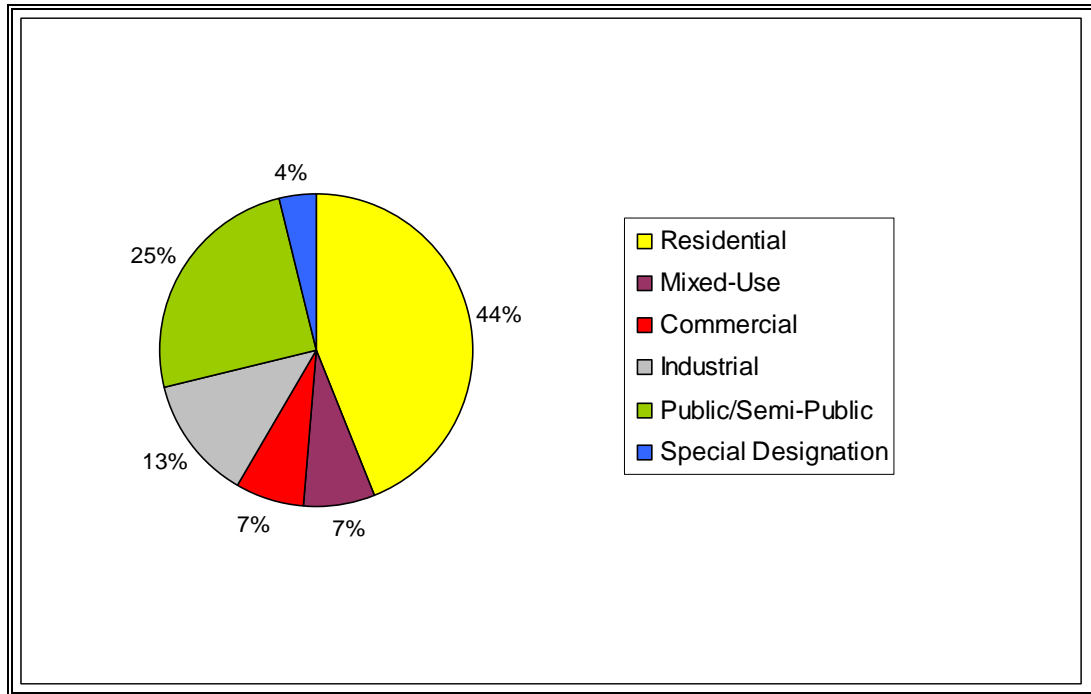
Referendum annexation during the study period amounted to 4,348 acres. The table and chart below show those annexations by the major Countywide Future Land Use Plan Map classifications, less the Weedon Preserve annexation of 2,384 acres, because that annexation consisted of mostly Preservation and Open/Space designated land.<sup>12</sup> Of the referendum annexations reviewed, approximately 44%, consist of residential land use.

**Table 3. Approved Referendum Annexed Area by Major Countywide Plan Map Classification**

Major Plan Classification	Acres Annexed	Percent
Residential	865	44.0%
Mixed-Use	144	7.3%
Commercial	135	6.9%
Industrial	254	12.9%
Public/Semi-Public	492	25.0%
Special Designation	75	3.8%
Total	1,964	100%

<sup>12</sup> It should be noted that right-of-way was not included in either the table or chart, but totaled 538 acres annexed countywide.

**Chart 2. Approved Referendum Annexed Area by Major Countywide Plan Map Classification**



## VI. AD VALOREM TAXABLE VALUE OF APPROVED ANNEXATIONS

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In order to ascertain the impact of voluntary and referendum annexations on the real property taxable value in Pinellas County, each annexation was verified with the Property Appraiser's Office as to its tax district and tax year. Furthermore, in order to provide a framework for understanding and comparing the significance and relationship of annexation, it was summarized and then a per capita taxable value (PCTV) and per acre taxable value (PATV) were computed. These measures of relative value are designed to provide a basis of comparison for the property annexed in relationship to existing countywide, municipal, and unincorporated Municipal Service Taxing Unit (MSTU) properties. This information is tabulated below for both types of annexation, a summary of the two, and then a comparison, by fiscal year, to countywide, municipal, and MSTU area.

### A. Voluntary Annexations

Data for the annexations included in this section represent those areas that were annexed voluntarily and that appeared on the tax rolls for the Fiscal Years 2000/01 through 2007/08. A small number of voluntary annexations were concluded prior to the Ordinance No. 00-63 effective date in November 2000, and did not appear on the tax rolls until Fiscal Year 2000/01 (the following fiscal year) due to filing after the deadline set by the Property Appraiser's Office.

In Table 4 the data are grouped by fiscal year, the total real property taxable value of annexed property by fiscal year, the Municipal Service Taxing Unit (MSTU) tax revenues affected from the year the property was annexed, and the resulting per capita (PCTV) and per acre (PATV) taxable values.

**Table 4. Summary of Approved Voluntary Annexations**

<b>Fiscal Year</b>	<b>Real Property Taxable Value</b>	<b>MSTU Tax Revenue</b>	<b>Population</b>	<b>PCTV</b>	<b>Acreage</b>	<b>PATV</b>
2000/01	\$68,126,800	\$109,412	706	\$96,497	510.7	\$133,399
2001/02	141,909,600	263,384	562	252,508	568.3	249,709
2002/03	51,188,600	120,600	785	65,208	463.4	110,463
2003/04	54,074,900	127,400	1,810	29,876	419.8	128,811
2004/05	135,445,700	319,110	2,624	51,626	505.1	268,156
2005/06	32,956,417	77,645	313	105,292	135.3	243,634
2006/07	34,002,186	70,918	425	80,005	115.9	293,451
2007/08	36,938,493	77,043	237	155,537	79.8	463,062
<b>TOTAL</b>	<b>\$ 554,642,696</b>	<b>\$1,165,513</b>	<b>7,462</b>	<b>-</b>	<b>2,798.3</b>	<b>-</b>
<b>AVERAGE PER YEAR</b>	<b>\$ 69,330,337</b>	<b>\$145,689</b>	<b>933</b>	<b>-</b>	<b>349.8</b>	<b>-</b>
<b>AVERAGE VALUES*</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$74,329</b>	<b>-</b>	<b>\$198,207</b>

\* The average values for the PCTV and PATV are the total real property taxable value divided by the total population (for PCTV) and total acreage (for PATV).

Table 4 shows:

- The total real property taxable value affected by annexation was approximately \$555 million, or an average of some \$69 million per year.
- Over \$1.1 million of ad valorem tax revenue otherwise attributable to the MSTU was affected during the eight years, with an average loss of approximately \$145,600 per year.
- The average PCTV was approximately \$74,300 and the average PATV was approximately \$198,000.

Comparing this overall real property taxable value to the population and acreage for each year shows that significantly higher valued per person voluntary annexations occurred in the second fiscal year. For per acre values, the eighth fiscal year was significantly higher than the other years.

## **B. Referendum Annexations**

Data included in this section are those that pertain to annexation conducted by referendum pursuant to Chapter 171, Florida Statutes. This is the annexation process by which an area may be annexed through a vote of the registered electors, if any, in the area proposed for annexation. As explained in Section II, there are also provisions under Subsection 171.0413(6), Florida Statutes, for annexation of the area where there are no registered electors.

Table 5 shows that 28 of the 36 initiated referendum annexations were approved and the voters defeated 8. A total of 17 of the 28 annexations approved by referendum involved vacant or non-residential acreage and did not include any registered electors.

**Table 5. Initiated and Finalized Referendum Annexations**

Fiscal Year	Number Initiated by Municipalities	Number Approved by Voters	Number Defeated by Voters	Number Approved with no Voters
2000/01	5	5	0	0
2001/02	2	2	0	0
2002/03	6	3	2	1
2003/04	8	0	5	3
2004/05	6	0	1	5
2005/06	6	1	0	5
2006/07 <sup>13</sup>	0	0	0	0
2007/08	3	0	0	3
<b>TOTAL</b>	<b>36</b>	<b>11</b>	<b>8</b>	<b>17</b>
<b>AVERAGE PER YEAR</b>	<b>5</b>	<b>1</b>	<b>1</b>	<b>2</b>

In Table 6 the data are grouped by fiscal year, the total real property taxable value of annexed property by fiscal year, the Municipal Service Taxing Unit (MSTU) tax revenues affected from the year the property was annexed, and the resulting per capita (PCTV) and per acre (PATV) taxable values.

**Table 6. Summary of Approved Referendum Annexations**

Fiscal Year	Real Property Taxable Value	MSTU Tax Revenue	Population	PCTV	Acreage	PATV
2000/01	\$245,141,600	\$393,697	4,649	\$52,730	1,035.3	\$236,794
2001/02	14,247,500	26,443	339	42,028	43.6	326,714
2002/03	79,263,700	186,745	1,236	64,129	364.0	217,732
2003/04	16,394,700	38,626	0	0	2,472.8	6,630
2004/05	28,170,000	66,369	0	0	100.5	280,299
2005/06	120,121,774	283,007	295	407,192	305.7	392,927
2006/07	0	0	0	0	0	0
2007/08	33,874,500	70,652	0	0	43.6	776,226
<b>TOTAL</b>	<b>\$537,213,774</b>	<b>\$1,065,539</b>	<b>6,519</b>	<b>-</b>	<b>4,365.5</b>	<b>-</b>
<b>AVERAGE PER YEAR</b>	<b>\$67,151,722</b>	<b>\$133,192</b>	<b>815</b>	<b>-</b>	<b>545.7</b>	<b>-</b>
<b>AVERAGE VALUES*</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$82,407</b>	<b>-</b>	<b>\$123,058</b>

<sup>13</sup> Note: No referendum annexations were initiated or finalized in FY2006/07.

\*The average values for the PCTV and PATV are the total real property taxable value divided by the total population (for PCTV) and total acreage (for PATV).

Table 6 shows:

- Ad Valorem tax revenues that would otherwise have been received by the MSTU were approximately \$1.1 million, or some \$133,000 per year.
- The PCTV averaged \$82,000, while the PATV was \$123,000 on average.
- The average number of acres annexed per year for this same period was 546.
- An average of 815 persons were estimated to be within referendum annexation areas each year during the eight-year period.
- Seminole Lake Estates and surrounding areas, annexed by Seminole in FY 2000/01, represented the largest single referendum in terms of taxable value (see Table 2a in Appendix B).
- Weedon Island Preserve North (as well as some privately-owned areas) annexed in FY 2003/04 by St. Petersburg was by far the largest in size of the referendums, but included no residents and very little taxable value (see Table 2d in Appendix B).
- There were no referendum annexations initiated or finalized in FY 2006/07.

## **C. Summary of All Annexations**

What is significant is that, with the exception of Fiscal Years 2004/05, 2005/06, and 2007/08, the total taxable value of annexations declined each year. That number is even more significant when you consider that real property taxable value in Pinellas County has increased almost 83 percent over the eight-year period.

Below is a comparison of the two types of annexation: voluntary and referendum:

- Ad Valorem tax revenues from referendum annexations that would otherwise have been received by the MSTU were approximately \$1.1 million, or some \$133,000 per year, compared with \$145,600 per year for voluntary annexation.
- The PCTV averaged \$82,000, while the PATV was \$123,000 on average for referendum annexation, compared with \$74,300 and \$198,000 respectively for voluntary annexations.
- The average number of acres annexed per year for this same period was 546 for referendum annexation and 350 for voluntary annexation.
- An average of 815 persons were estimated to be within referendum annexation areas each year during the eight-year period, compared with 933 for voluntary annexations.
- There were no referendum annexations initiated or finalized in FY 2006/07.
- Referendum annexations have yielded a slightly lower total taxable value, but a significantly higher acreage amount than voluntary annexations. They also

affected a slightly lower population while still producing a somewhat higher per capita taxable valuation.

- The average per-acre taxable value (PATV) for the eight-year period is higher for voluntary annexations than for the PATV of referendum annexations (\$198,000 vs. \$123,000).

**Table 7. Summary of All Voluntary and Referendum Annexations**

Fiscal Year	Real Property Taxable Value	MSTU Tax Revenues	Population	PCTV	Acreage	PATV
2000/01	\$313,268,400	\$503,109	5,355	\$58,500	1,546	\$202,638
2001/02	156,157,100	289,828	901	173,315	612	255,197
2002/03	130,452,300	307,346	2,021	64,548	827	157,657
2003/04	70,469,600	166,026	1,810	38,933	2,893	24,362
2004/05	163,615,700	385,479	2,624	62,354	606	270,171
2005/06	153,078,191	360,652	608	251,773	441	347,108
2006/07	34,002,186	70,918	425	80,005	116	293,451
2007/08	70,812,993	147,695	237	155,537	123	1,239,288
TOTAL	\$1,091,856,470	\$2,231,052	13,981	-	7,164	-
AVERAGE PER YEAR	\$136,482,059	\$278,882	1,748	-	896	-
AVERAGE VALUES*	-	-	-	\$78,096	-	\$152,410

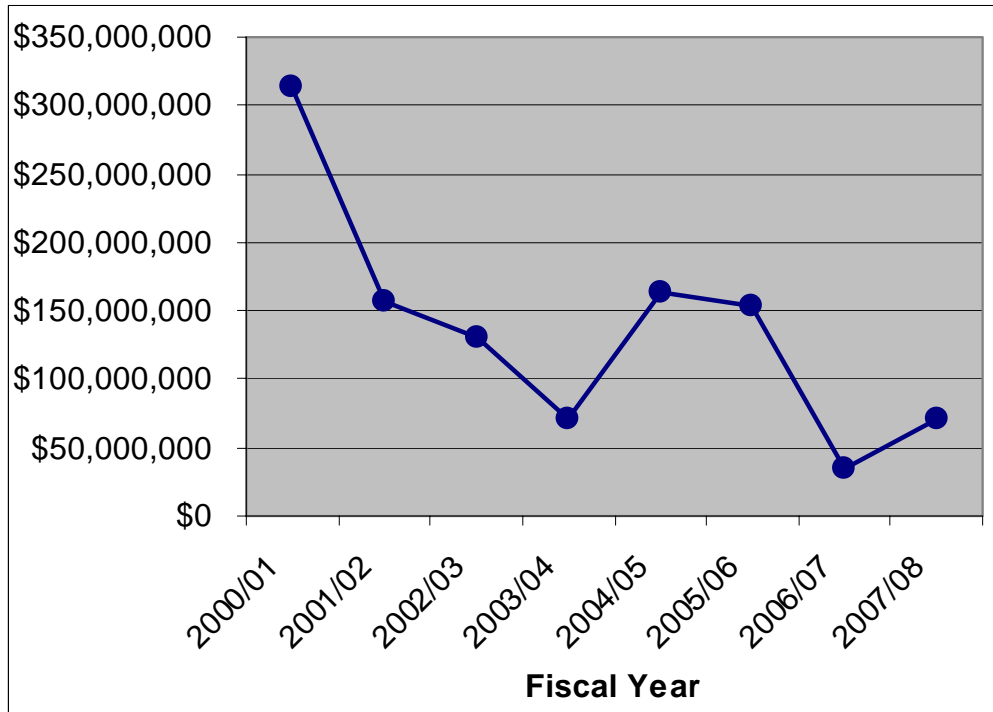
\*The average values for the PCTV and PATV are the total real property taxable value divided by the total population (for PCTV) and total acreage (for PATV).

Table 7 shows:

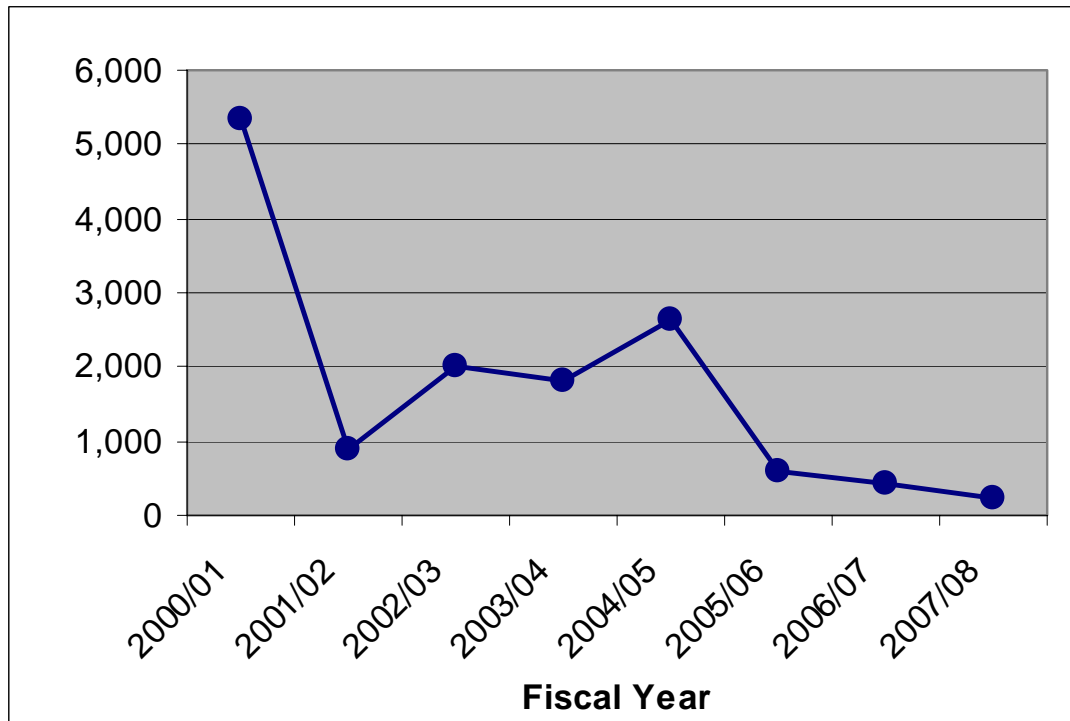
- A total real property taxable value of a little over \$1.0 billion has been annexed voluntarily or by referendum in the eight-year period, representing an average of some \$136.5 million per year.
- The total estimated impact to MSTU tax revenues was a little over \$2.2 million – or approximately \$279,000 per year on average.

The following three charts provide a graphical view from the summary of all approved annexations from the past eight years. The charts show how much real property taxable value, population, and acreage were annexed each year.

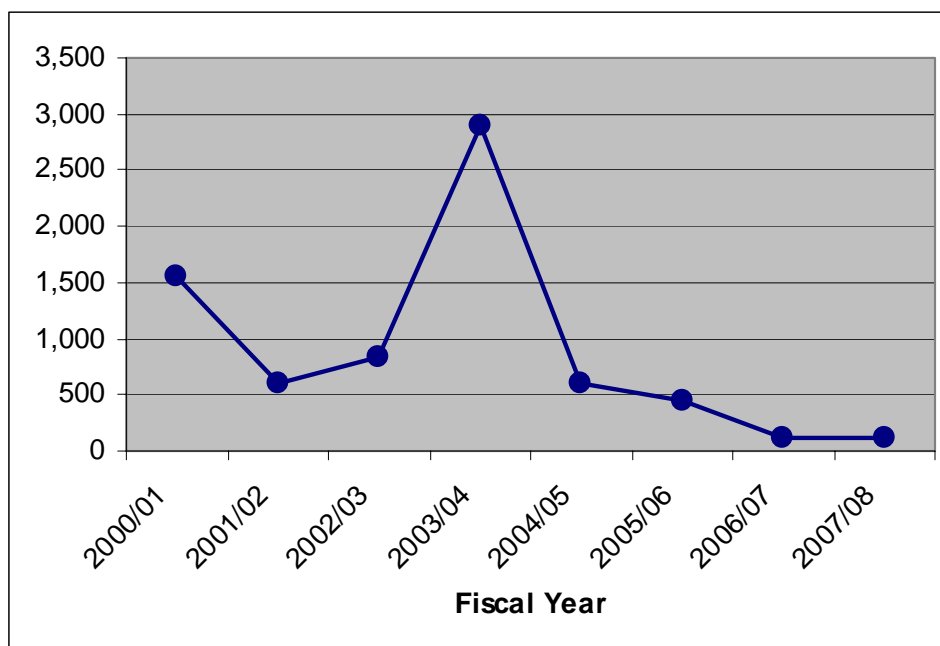
**Chart 3. Total Taxable Value (Real Property) Annexed**



**Chart 4. Total Population Annexed**



**Chart 5. Total Acres Annexed**



## D. Taxable Value Comparison

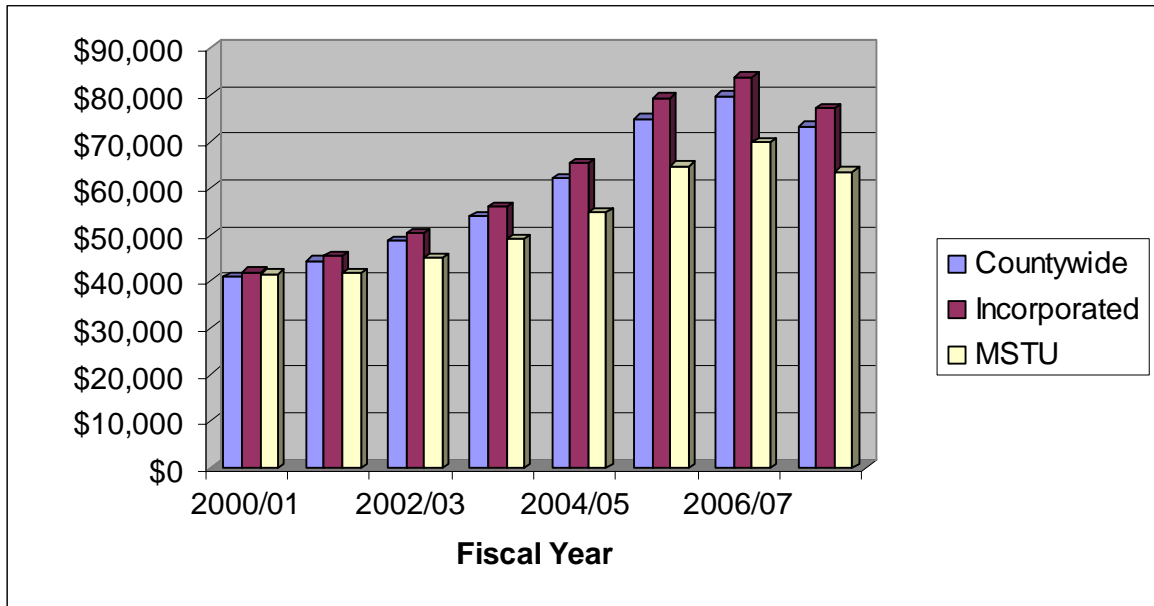
The following tables relate voluntary and referendum annexations that occurred over the eight-year study period to countywide, incorporated, and MSTU real property taxable values. The PCTV (Table 8) and PATV (Table 9) of real property taxable values have been calculated in order to relate the three categories (countywide, incorporated, and MSTU) to the PCTV and PATV of the property annexed for that particular fiscal year. The second-to-last column in Tables 8 and 9 labeled “MSTU” shows the value of the MSTU after annexation occurred.

**Table 8. Comparison of Per Capita Taxable Value (PCTV)**

Fiscal Year	Countywide	Incorporated	MSTU*	Annexed Property
2000/01	\$40,881	\$41,966	\$41,479	\$58,500
2001/02	44,303	45,464	41,678	173,315
2002/03	48,616	50,247	44,911	64,548
2003/04	53,937	56,043	49,097	38,933
2004/05	62,098	65,234	54,824	62,354
2005/06	74,910	79,238	64,746	251,773
2006/07	79,625	83,804	69,678	80,005
2007/08	73,149	77,150	63,470	298,789
AVERAGE	\$59,813	\$62,648	\$53,751	\$78,096

\*Estimates to property value after annexation occurred.

**Chart 6. Comparison of Changes in Per Capita Taxable Value**



**Chart 7. Comparison of Changes in Per Capita Taxable Value with Annexed Value**

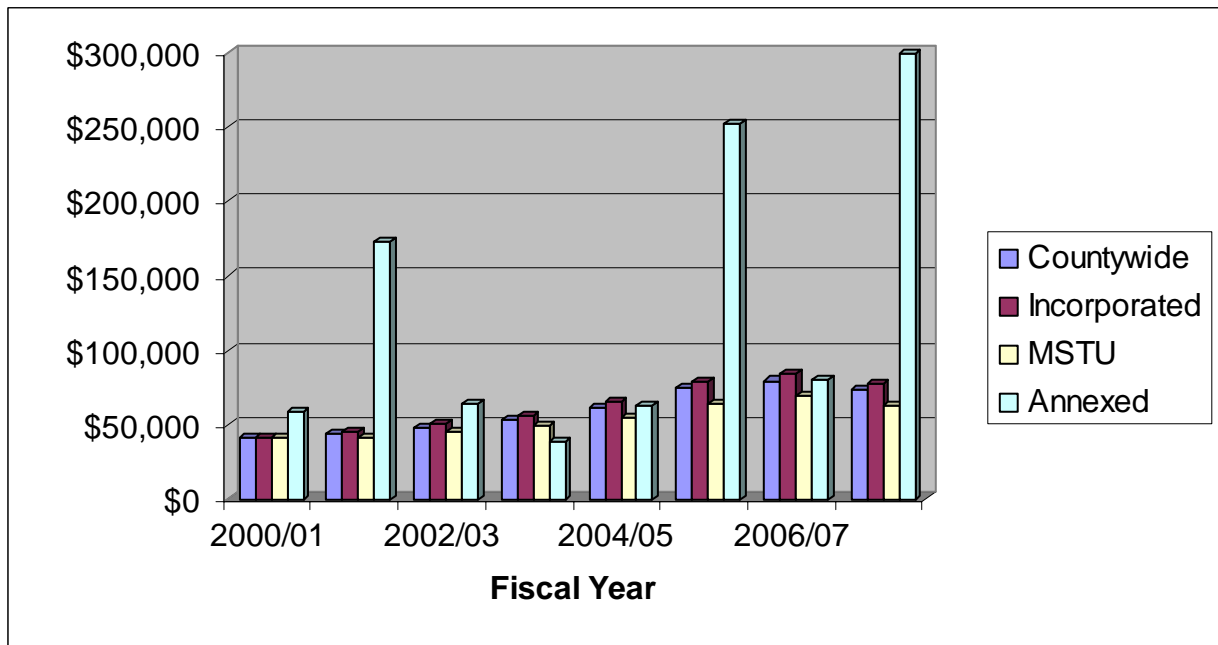


Table 8, Chart 6, and Chart 7 show that:

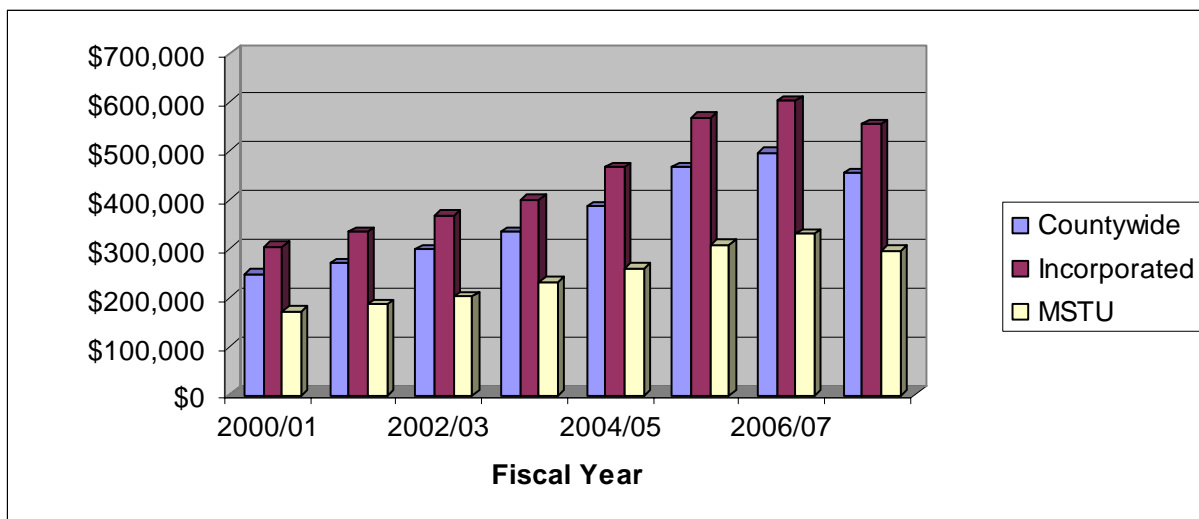
- The annexation PCTV is the highest of each study group, with an average 45 percent higher than the MSTU, and 31 percent higher than the countywide average.
- The average PCTV of all annexations was significantly above the value in the countywide, incorporated, and MSTU areas.
- Irrespective of annexations, the overall PCTVs of the three individual areas increased over the eight-year period, with a slight decrease the last fiscal year.
- The extremely high PCTV of annexed property in FY 2001/02, 2005/06, and 2007/08 can be attributed to a low population and a large number of non-residential properties annexed during those years.

**Table 9. Comparison of Per Acre Taxable Value (PATV)**

Fiscal Year	Countywide	Incorporated	MSTU*	Annexed Property
2000/01	\$247,838	\$304,785	\$171,140	\$202,638
2001/02	270,836	333,483	185,059	255,197
2002/03	298,732	367,486	202,464	157,657
2003/04	333,511	400,861	231,471	24,362
2004/05	385,512	466,652	260,516	270,171
2005/06	467,075	568,709	308,589	347,108
2006/07	496,660	603,372	329,722	293,122
2007/08	454,391	555,107	296,294	573,663
AVERAGE	\$369,319	\$452,468	\$246,264	\$152,410

\*Estimates to property value after annexation occurred.

**Chart 8. Comparison of Changes in Per Acre Taxable Value**



**Chart 9. Comparison in Changes in Per Acre Taxable Value with Annexed Value**

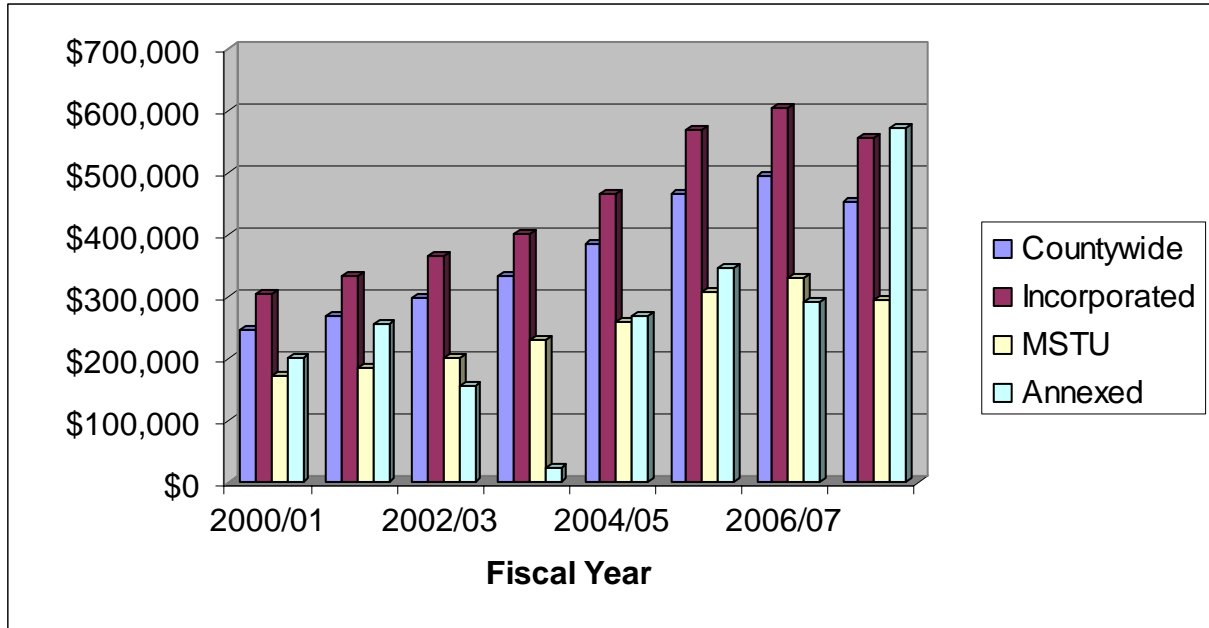


Table 9, Chart 8, and Chart 9 show that:

- The incorporated PATV averages were the highest of each individual area, with an average 84 percent higher than the average value of the MSTU and 23 percent higher than the average per acre value countywide.
- The PATV of all annexations fell below the incorporated values in seven out of the eight years, with the average well below the other three areas.
- The average PATV of annexed property was 59 percent lower than the countywide average, 66 percent lower than the incorporated area average, and 38 percent lower than the MSTU average.
- The countywide value increased more during the study period than any of the other areas. The countywide, incorporated, and MSTU areas increased in per-acre value over the eight-year study period by 83 percent countywide, incorporated by 82 percent and the MSTU average by 73 percent. While these three areas have significantly increased, the per acre value of annexed property was still significantly lower than the three areas (countywide, incorporated, and MSTU).

One common misconception is that the real property taxable value of the entire MSTU has decreased as a result of annexation. This is shown in Appendix D Tables 4a through 4h where the MSTU’s total ad valorem taxable value increased from approximately \$11.1 billion in FY 2000/01 to \$17.5 billion in FY 2007/08, even with the voluntary and referendum annexations that occurred during this same period.

# APPENDICES

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## A. Voluntary Annexations – By City and Fiscal Year

### 2000/01 Fiscal Year Voluntary Annexations

Table 1a represents voluntary annexations conducted by eight local governments in Pinellas County for Fiscal Year 2000/01, the first year that the PPC began reviewing and tracking voluntary annexations. This table, as well as Tables 1b through 1g, calculates the per capita taxable value (PCTV) and per acre taxable value (PATV) for annexed land. In addition, the amount of revenue that would have been received from the annexed areas by the Pinellas County Municipal Service Taxing Unit (MSTU) for this fiscal year is shown (using the appropriate fiscal year's MSTU millage rate).

The table shows in the PCTV column that Pinellas Park conducted the most annexations involving nonresidential areas. It is also noted that in 2000/01 the total taxable value of annexed property was the third highest of all the years studied.

**Table 1a. 2000/01 Fiscal Year Voluntary Annexations**

<b>Municipality</b>	<b>Real Property Taxable Value</b>	<b>MSTU Tax Revenue</b>	<b>Population</b>	<b>PCTV</b>	<b>Acreage</b>	<b>PATV</b>
Clearwater	\$ 973,900	\$ 1,564	21	\$ 46,376	10.2	\$ 95,480
Dunedin	1,661,200	2,668	86	19,316	16.7	99,473
Largo	47,490,500	76,270	505	94,041	253.5	187,339
Oldsmar	0	0	0	0	15.6	0
Pinellas Park	16,160,700	25,954	56	288,584	163.6	98,782
Safety Harbor	711,100	1,142	21	33,862	6.1	116,574
Seminole	529,100	850	13	40,700	37.5	14,109
Tarpon Springs	600,300	964	4	150,075	7.5	80,040
<b>TOTAL</b>	<b>\$ 68,126,800</b>	<b>\$109,412</b>	<b>706</b>	<b>-</b>	<b>510.7</b>	<b>-</b>
<b>AVERAGE VALUES*</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 96,497</b>	<b>-</b>	<b>\$ 133,399</b>

\* The average values for the PCTV and PATV are the total real property taxable value divided by the total population (for PCTV) and total acreage (for PATV).

## 2001/02 Fiscal Year Voluntary Annexations

The following table represents voluntary annexations conducted by nine local governments in Pinellas County. This table shows that Largo annexed significant acreage and taxable value during this fiscal year. The amount of annexed property taxable value was significantly higher than any local government in any of the years studied and more than twice as much as the Fiscal Year 2000/01 shown in the previous section. Again, as can be seen in the PCTV column for Largo, the value of \$2.9 million appears extremely high given the limited population annexed, whereas the PATV of \$321,830 was somewhat more moderate. The overall PCTV for this period was still significantly higher than in any of the years studied. In fact, later in the report it can be seen that this one year's worth of annexations by Largo significantly impacts the PCTV for all annexations combined (see last column in Table 4a in Appendix D).

**Table 1b. 2001/02 Fiscal Year Voluntary Annexations**

Municipality	Real Property Taxable Value	MSTU Tax Revenue	Population	PCTV	Acreage	PATV
Clearwater	\$ 14,809,400	\$27,486	52	\$ 284,796	37.6	\$ 393,867
Dunedin	1,494,900	2,775	30	49,830	9.3	160,742
Largo	106,010,900	196,756	36	2,944,747	329.4	321,830
Oldsmar	97,400	181	2	48,700	0.5	194,800
Pinellas Park	17,252,000	32,020	410	42,078	139.3	123,848
Safety Harbor	429,700	798	6	71,617	4.4	97,659
Seminole	728,900	1,353	26	28,035	2.5	291,560
St. Petersburg	656,800	1,219	0	-	20.9	31,426
Tarpon Springs	429,600	797	0	-	24.4	17,607
<b>TOTAL</b>	<b>\$ 141,909,600</b>	<b>\$263,384</b>	<b>562</b>	<b>-</b>	<b>568.3</b>	<b>-</b>
<b>AVERAGE VALUES*</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 252,508</b>	<b>-</b>	<b>\$ 249,709</b>

\* The average values for the PCTV and PATV are the total real property taxable value divided by the total population (for PCTV) and total acreage (for PATV).

**2002/03 Fiscal Year Voluntary Annexations**

The following table represents voluntary annexations conducted by nine local governments in Pinellas County during FY 2002/03. This table shows a significantly lower PATV than for annexations conducted in Fiscal Year 2001/02, as well as significantly lower PCTV for the year.

**Table 1c. 2002/03 Fiscal Year Voluntary Annexations**

<b>Municipality</b>	<b>Real Property Taxable Value</b>	<b>MSTU Tax Revenue</b>	<b>Population</b>	<b>PCTV</b>	<b>Acreage</b>	<b>PATV</b>
Clearwater	\$3,434,200	\$8,091	64	\$ 53,659	18.9	\$ 181,704
Dunedin	4,788,300	11,281	49	97,720	15.8	303,857
Kenneth City	205,700	485	0	0	1.5	137,133
Largo	20,272,000	47,761	535	37,892	89.1	227,520
Oldsmar	0	0	0	0	25.0	0
Pinellas Park	18,177,800	42,827	84	216,402	169.4	107,307
Safety Harbor	2,587,800	6,097	21	123,229	33.5	77,248
St. Petersburg	1,661,100	3,914	32	51,909	86.9	19,115
Tarpon Springs	61,700	145	0	0	23.3	2,648
<b>TOTAL</b>	<b>\$51,188,600</b>	<b>\$120,600</b>	<b>785</b>	<b>-</b>	<b>463.4</b>	<b>-</b>
<b>AVERAGE VALUES*</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 65,208</b>	<b>-</b>	<b>\$ 110,463</b>

\* The average values for the PCTV and PATV are the total real property taxable value divided by the total population (for PCTV) and total acreage (for PATV).

## 2003/04 Fiscal Year Voluntary Annexations

The following table represents one year of voluntary annexations conducted by eight local governments in Pinellas County. The table shows that Largo annexed the greatest total amount of area and taxable value, but in contrast, these areas had the fourth lowest PATV and the lowest PCTV. Safety Harbor annexed the highest PATV with Pinellas Park annexing the highest PCTV by far. The wide variation in PCTV is an indicator of the problems associated with using the PCTV on a relatively small area (85.1 acres) and the degree to which the types of land use affect it and whether or not it includes residential population.

**Table 1d. 2003/04 Fiscal Year Voluntary Annexations**

Municipality	Real Property Taxable Value	MSTU Tax Revenue	Population	PCTV	Acreage	PATV
Clearwater	\$3,245,400	\$7,646	170	\$19,091	33.9	\$95,735
Dunedin	3,457,700	8,146	260	13,299	40.8	84,748
Largo	25,530,000	60,149	1,174	21,746	245.1	104,162
Oldsmar	162,600	383	2	81,300	0.6	271,000
Pinellas Park	17,328,800	40,827	99	175,038	85.1	203,629
Safety Harbor	225,800	532	6	37,633	0.7	322,571
Seminole	4,095,200	9,648	97	42,219	13.4	305,612
St. Petersburg	29,400	69	2	14,700	0.2	147,000
<b>TOTAL</b>	<b>\$54,074,900</b>	<b>\$127,400</b>	<b>1,810</b>	<b>-</b>	<b>419.8</b>	<b>-</b>
<b>AVERAGE VALUES*</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$29,876</b>	<b>-</b>	<b>\$128,811</b>

\* The average values for the PCTV and PATV are the total real property taxable value divided by the total population (for PCTV) and total acreage (for PATV).

**2004/05 Fiscal Year Voluntary Annexations**

The following table represents one year of voluntary annexations conducted by ten local governments in Pinellas County. The table shows that again Largo annexed the greatest total amount of area and taxable value. This year's annexations had the third highest PATV and the second lowest PCTV. Also, this year's annexations had the highest MSTU tax revenues annexed.

**Table 1e. 2004/05 Fiscal Year Voluntary Annexations**

Municipality	Real Property Taxable Value	MSTU Tax Revenue	Population	PCTV	Acreage	PATV
Clearwater	\$6,433,000	\$15,156	43	\$149,570	51.7	\$124,429
Dunedin	1,990,500	4,690	11	177,406	11.2	177,723
Largo	64,584,900	152,162	1,251	51,625	166.3	388,364
Oldsmar	0	0	0	0	2.6	0
Pinellas Park	12,481,700	29,407	127	98,157	78.6	158,800
Redington Shores	22,643,300	53,348	0	0	42.4	534,040
Safety Harbor	1,134,400	2,673	13	86,662	7.6	149,263
Seminole	12,437,700	29,303	611	20,340	52.4	237,361
St. Petersburg	10,846,800	25,555	557	19,465	35.5	305,544
Tarpon Springs	2,893,400	6,817	9	309,455	56.8	50,940
<b>TOTAL</b>	<b>\$135,445,700</b>	<b>\$319,110</b>	<b>2,624</b>	<b>-</b>	<b>505.1</b>	<b>-</b>
<b>AVERAGE VALUES*</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$51,626</b>	<b>-</b>	<b>\$268,156</b>

\* The average values for the PCTV and PATV are the total real property taxable value divided by the total population (for PCTV) and total acreage (for PATV).

## 2005/06 Fiscal Year Voluntary Annexations

The following table represents one year of voluntary annexations conducted by nine local governments in Pinellas County. Shown within the table is that Pinellas Park annexed the greatest total amount of area and taxable value. This year's annexations had the fifth highest PATV and the third highest PCTV. Also, this year's annexations had the third lowest MSTU tax revenues. The wide variation in PCTV is an indicator of the problems associated with using the PCTV on relatively small areas and the degree to which the types of land use affect it and whether or not it includes residential population.

**Table 1f. 2005/06 Fiscal Year Voluntary Annexations**

Municipality	Real Property Taxable Value	MSTU Tax Revenue	Population	PCTV	Acreage	PATV
Clearwater	\$4,342,021	\$10,230	49	\$88,613	40.3	\$107,876
Dunedin	467,363	1,101	6	77,894	1.0	481,818
Largo	6,774,804	15,961	95	71,314	19.8	342,162
Oldsmar	3,292,473	7,757	64	51,445	5.3	617,725
Pinellas Park	14,099,253	33,218	80	176,241	55.9	252,358
Safety Harbor	613,000	1,444	4	153,250	2.2	273,661
Seminole	1,787,503	4,211	15	119,167	6.1	295,455
St. Petersburg	289,400	682	0	0	1.1	265,505
Tarpon Springs	1,290,600	3,041	0	0	3.7	351,662
<b>TOTAL</b>	<b>\$32,956,417</b>	<b>\$77,645</b>	<b>313</b>	<b>-</b>	<b>135.3</b>	<b>-</b>
<b>AVERAGE VALUES*</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$105,292</b>	<b>-</b>	<b>\$243,634</b>

\* The average values for the PCTV and PATV are the total real property taxable value divided by the total population (for PCTV) and total acreage (for PATV).

**2006/07 Fiscal Year Voluntary Annexations**

The following table represents one year of voluntary annexations conducted by eight local governments in Pinellas County. Shown within the table is that Largo annexed the greatest total amount of area and taxable value. This year's annexations had the second highest PATV and the fifth highest PCTV. Also, this year's annexations had the lowest MSTU tax revenues. The wide variation in PCTV is an indicator of the problems associated with using the PCTV on relatively small areas and the degree to which the types of land use affect it and whether or not it includes residential population. Also, this is the last fiscal year in which annexations were reviewed under Pinellas County Ordinance No. 00-63, which was invalidated in October 2007.

**Table 1g. 2006/07 Fiscal Year Voluntary Annexations**

Municipality	Real Property Taxable Value	MSTU Tax Revenue	Population	PCTV	Acreage	PATV
Clearwater	\$6,099,060	\$12,721	60	\$101,651	20.1	\$303,587
Dunedin	344,944	719	2	172,472	4.9	70,397
Largo	9,034,336	18,843	86	105,050	28.9	312,823
Oldsmar	8,868,262	18,497	202	43,902	23.6	376,093
Pinellas Park	6,819,846	14,224	60	113,664	19.1	357,060
Safety Harbor	1,007,276	2,101	9	111,920	5.9	171,015
Seminole	463,662	967	6	77,277	0.6	463,662
Tarpon Springs	1,364,800	2,847	0	0	12.9	105,963
TOTAL	\$34,002,186	\$70,918	425	-	115.9	-
AVERAGE VALUES*	-	-	-	\$80,005	-	\$293,451

\* The average values for the PCTV and PATV are the total real property taxable value divided by the total population (for PCTV) and total acreage (for PATV).

## 2007/08 Fiscal Year Voluntary Annexations

The following table represents one year of voluntary annexations conducted by nine local governments in Pinellas County. Shown within the table is that Largo annexed the greatest total amount of area and St. Petersburg annexed the greatest amount of taxable value. This year's annexations had the highest PATV and the second highest PCTV. Also, this year's annexations had the second lowest MSTU tax revenues. The wide variation in PCTV is an indicator of the problems associated with using the PCTV on relatively small areas and the degree to which the types of land use affect it and whether or not it includes residential population. This is the first year in which annexations occurred after the invalidation of Pinellas County Ordinance No. 00-63.

**Table 1h. 2007/08 Fiscal Year Voluntary Annexations**

Municipality	Real Property Taxable Value	MSTU Tax Revenue	Population	PCTV	Acreage	PATV
Clearwater	\$2,357,747	\$4,918	26	\$90,059	4.8	\$488,146
Dunedin	340,167	709	2	181,907	1.8	192,185
Largo	10,721,546	22,362	97	110,259	26.1	410,316
Oldsmar	1,337,385	2,789	34	39,732	2.3	578,955
Pinellas Park	1,940,664	4,048	47	41,512	9.8	198,027
Safety Harbor	198,215	413	6	35,332	1.2	163,814
Seminole	1,058,569	2,208	24	43,545	7.0	150,365
St. Petersburg	16,730,300	34,894	0	0	15.7	1,069,029
Tarpon Springs	2,253,900	4,701	2	1,205,294	11.0	204,343
<b>TOTAL</b>	<b>\$36,938,493</b>	<b>\$77,043</b>	<b>237</b>	<b>-</b>	<b>79.8</b>	<b>-</b>
<b>AVERAGE VALUES*</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$155,537</b>	<b>-</b>	<b>\$463,062</b>

\* The average values for the PCTV and PATV are the total real property taxable value divided by the total population (for PCTV) and total acreage (for PATV).

## B. Referendum Annexations – By City and Fiscal Year

### 2000/01 Fiscal Year Referendum Annexations

This table shows the first fiscal year that the PPC tracked referendum annexations. As can be seen, the City of Seminole’s annexation of the Seminole Lakes Estates area (and adjoining commercial and industrial areas along Seminole Boulevard) included significant taxable value. This made that year’s annexed taxable value significantly higher than the average for the eight years studied.

**Table 2a. Fiscal Year 2000/01 Referendum Annexations**

Municipality	Real Property Taxable Value	MSTU Tax Revenue	Population	PCTV	Acreage	PATV
Seminole <sup>14</sup>	\$ 128,955,000	\$ 239,340	1,283	\$ 100,511	536	\$ 240,498
Seminole <sup>15</sup>	49,044,900	91,027	1,894	25,895	391	125,435
Seminole <sup>16</sup>	42,245,800	78,408	709	59,585	168	251,463
Seminole <sup>17</sup>	8,969,900	21,133	396	22,651	23	389,097
Seminole <sup>18</sup>	15,926,000	37,522	367	43,395	41	390,283
TOTAL	\$245,141,600	\$467,430	4,649	-	1,035	-
AVERAGE VALUES*	-	-	-	\$52,730	-	\$236,794

\* The average values for the PCTV and PATV are the total real property taxable value divided by the total population (for PCTV) and total acreage (for PATV).

<sup>14</sup> Seminole Lakes (AN 00-07)

<sup>15</sup> The Gardens (AN 00-08)

<sup>16</sup> Woodbridge (AN 00-09)

<sup>17</sup> Area “A” (AN 01-01)

<sup>18</sup> Area “C” (AN 01-02)

## 2001/02 Fiscal Year Referendum Annexations

This year had the third highest PATV of the eight years studied (see Table 6). The low PCTV is primarily due to the annexation of a larger proportion of residential areas coupled with a smaller proportion of non-residential areas.

**Table 2b. Fiscal Year 2001/02 Referendum Annexations**

Municipality	Real Property Taxable Value	MSTU Tax Revenue	Population	PCTV	Acreage	PATV
Seminole <sup>19</sup>	\$2,721,800	\$6,413	64	\$42,528	16	\$169,555
Seminole <sup>20</sup>	11,525,700	27,155	275	41,912	28	418,266
TOTAL	\$14,247,500	\$33,568	339	-	44	-
AVERAGE VALUES*	-	-	-	\$42,028	-	\$326,714

\* The average values for the PCTV and PATV are the total real property taxable value divided by the total population (for PCTV) and total acreage (for PATV).

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<sup>19</sup> Area "A" (AN 01-04)

<sup>20</sup> Area "B" (AN 01-05)

**2002/03 Fiscal Year Referendum Annexations**

The table below shows an above average PATV (significantly above the average shown in Table 6) for these referendum annexations and the second highest PCTV of the eight years studied.

**Table 2c. Fiscal Year 2002/03 Referendum Annexations**

Municipality	Real Property Taxable Value	MSTU Tax Revenue	Population	PCTV	Acreage	PATV
Largo <sup>21</sup>	\$1,067,400	\$2,515	0	-	13	\$81,549
Seminole <sup>22</sup>	68,290,700	160,893	875	\$78,047	259	263,669
Seminole <sup>23</sup>	6,786,500	15,989	267	25,418	74	91,986
Gulfport <sup>24</sup>	3,119,100	7,349	94	33,182	18	171,621
TOTAL	\$79,263,700	\$186,746	1,236	-	364	-
AVERAGE VALUES*	-	-	-	\$64,129	-	\$217,732

\* The average values for the PCTV and PATV are the total real property taxable value divided by the total population (for PCTV) and total acreage (for PATV).

<sup>21</sup> Largo (AN 02-01) - no registered electors

<sup>22</sup> Northwest (AN 02-05)

<sup>23</sup> Timberwoods/Parkview (AN 02-06)

<sup>24</sup> Pasadena Golf Club Estates, Section 1 (AN 02-04)

## 2003/04 Fiscal Year Referendum Annexations

The referendum annexations conducted during Fiscal Year 2003/04 were all what are termed “nonreferendum referendums.” That is, they are conducted using the portion of Florida Statutes that control referendum annexation, but since there are no registered electors in the subject area, a referendum vote is not required nor were any held.

What is significant in this table is the very low PATV due to the large annexation conducted by St. Petersburg of the Weedon Island Preserve North and related commercial areas that had a very low taxable value. Also of significance is the nonexistent PCTV.

**Table 2d. Fiscal Year 2003/04 Referendum Annexations**

Municipality	Real Property Taxable Value	MSTU Tax Revenue	Population	PCTV	Acreage	PATV
Largo <sup>25</sup>	\$9,304,900	\$17,340	0	-	91	\$102,591
St. Petersburg <sup>26</sup>	7,089,800	14,995	0	-	2,382	2,976
TOTAL	\$16,394,700	\$32,335	0	-	2,473	-
AVERAGE VALUES*	-	-	-	-	-	\$6,630

\* The average values for the PCTV and PATV are the total real property taxable value divided by the total population (for PCTV) and total acreage (for PATV).

<sup>25</sup> West of 49th Street Area - no registered electors

<sup>26</sup> Weedon Island Preserve North - no registered electors

**2004/05 Fiscal Year Referendum Annexations**

The referendum annexations conducted during Fiscal Year 2004/05 were all what are termed “nonreferendum referendums.” That is, that they are conducted using the portion of Florida Statutes that control referendum annexation, but since there are no registered electors in the subject area a referendum vote is not required nor held. What is significant in this table is the very high PATV and nonexistent PCTV.

**Table 2e. Fiscal Year 2004/05 Referendum Annexations**

Municipality	Real Property Taxable Value	MSTU Tax Revenue	Population	PCTV	Acreage	PATV
Largo <sup>27</sup>	\$2,893,400	\$6,708	0	-	6	\$508,429
Largo <sup>28</sup>	5,263,300	12,400	0	-	27	198,615
St. Petersburg <sup>29</sup>	13,221,400	31,150	0	-	21	638,715
St. Petersburg <sup>30</sup>	5,560,100	13,100	0	-	22	257,412
Largo <sup>31</sup>	1,278,000	3,011	0	-	26	48,966
TOTAL	\$28,170,000	\$66,369	0	-	101	-
AVERAGE VALUES*	-	-	-	-	-	\$280,299

\* The average values for the PCTV and PATV are the total real property taxable value divided by the total population (for PCTV) and total acreage (for PATV).

<sup>27</sup> Roosevelt Boulevard and 58th Street - no registered electors

<sup>28</sup> 58th Street and Whitney Road - no registered electors

<sup>29</sup> North St. Petersburg - no registered electors

<sup>30</sup> Pirate's Cove - no registered electors

<sup>31</sup> 16th Avenue Southeast - no registered electors

## 2005/06 Fiscal Year Referendum Annexations

Five of the six referendum annexations conducted during Fiscal Year 2005/06 are what we term “nonreferendum referendums.” That is, that they are conducted using the portion of Florida Statutes that control referendum annexation, but since there are no registered electors in the subject area a referendum vote is not required nor held. The City of Tarpon Springs was the only jurisdiction to conduct a referendum annexation this year. What is significant in this table is this year had the second highest PATV and the highest PCTV. The high PCTV is due to the low population annexed.

**Table 2f. Fiscal Year 2005/06 Referendum Annexations**

Municipality	Real Property Taxable Value	MSTU Tax Revenue	Population	PCTV	Acreage	PATV
Largo <sup>32</sup>	\$30,303,600	\$71,395	0	0	90.7	\$333,961
Largo <sup>33</sup>	7,762,200	18,288	0	0	30.6	254,082
Largo <sup>34</sup>	74,698,700	175,990	0	0	144.4	517,412
Pinellas Park <sup>35</sup>	1,170,400	2,757	0	0	7.2	162,556
St. Petersburg <sup>36</sup>	579,600	1,366	0	0	6.1	94,706
Tarpon Springs <sup>37</sup>	5,607,274	13,211	295	19,008	26.7	209,775
<b>TOTAL</b>	<b>\$120,121,774</b>	<b>\$283,007</b>	<b>295</b>	<b>-</b>	<b>305.7</b>	<b>-</b>
<b>AVERAGE VALUES*</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$407,192</b>	<b>-</b>	<b>\$392,927</b>

\* The average values for the PCTV and PATV are the total real property taxable value divided by the total population (for PCTV) and total acreage (for PATV).

## 2006/07 Fiscal Year Referendum Annexations

There were no referendum annexations initiated or finalized during Fiscal Year 2006/07.

<sup>32</sup> Ulmerton Road and 49<sup>th</sup> Street - no registered electors

<sup>33</sup> 49<sup>th</sup> Street and Roosevelt Boulevard - no registered electors

<sup>34</sup> 58<sup>th</sup> Street and Roosevelt Boulevard - no registered electors

<sup>35</sup> 70<sup>th</sup> Avenue and 71<sup>st</sup> Street - no registered electors

<sup>36</sup> Savona - no registered electors

<sup>37</sup> Leisure Lake Village Mobile Home Park

**2007/08 Fiscal Year Referendum Annexations**

All three referendum annexations conducted during Fiscal Year 2007/08 are what we term “nonreferendum referendums.” That is, that they are conducted using the portion of Florida Statutes that control referendum annexation, but since there are no registered electors in the subject area a referendum vote is not required nor held. What is significant in this table is this year had the highest PATV and nonexistent PCTV.

**Table 2g. Fiscal Year 2007/08 Referendum Annexations**

Municipality	Real Property Taxable Value	MSTU Tax Revenue	Population	PCTV	Acreage	PATV
Largo <sup>38</sup>	\$279,100	\$582	0	0	0.8	\$348,875
St. Petersburg <sup>39</sup>	17,608,200	36,725	0	0	11.8	1,487,179
Largo <sup>40</sup>	15,987,200	33,345	0	0	31.0	515,716
TOTAL	\$33,874,500	\$70,652	0	-	43.6	-
AVERAGE VALUES*	-	-	-	\$0	-	\$776,226

\* The average values for the PCTV and PATV are the total real property taxable value divided by the total population (for PCTV) and total acreage (for PATV).

<sup>38</sup> Blanchard/Touchton - no registered electors

<sup>39</sup> West Executive Drive - no registered electors

<sup>40</sup> 130<sup>th</sup> Avenue & Starkey Road - no registered electors

## C. Summary of All Annexations – By City and Fiscal Year

**Table 3a. 2000/01 Fiscal Year - All Annexations**

Municipality	Taxable Value	MSTU Tax Revenue	Population	PCTV	Acreage	PATV
Clearwater	\$973,900	\$1,564	21	\$46,376	10.2	\$95,480
Dunedin	1,661,200	2,668	86	19,316	16.7	99,473
Largo	47,490,500	76,270	505	94,041	253.5	187,339
Oldsmar	0	0	0	0	15.6	0
Pinellas Park	16,160,700	25,954	56	288,584	163.6	98,782
Safety Harbor	711,100	1,142	21	33,862	6.1	116,574
Seminole	245,670,700	468,280	4,662	52,696	1,072.8	229,010
Tarpon Springs	600,300	964	4	150,075	7.5	80,040
<b>TOTAL</b>	<b>\$313,268,400</b>	<b>\$576,842</b>	<b>5,355</b>	<b>-</b>	<b>1,606.1</b>	<b>-</b>
<b>AVERAGE VALUES*</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$58,500</b>	<b>-</b>	<b>\$195,049</b>

\* The average values for the PCTV and PATV are the total real property taxable value divided by the total population (for PCTV) and total acreage (for PATV).

**Table 3b. 2001/02 Fiscal Year - All Annexations**

Municipality	Taxable Value	MSTU Tax Revenue	Population	PCTV	Acreage	PATV
Clearwater	\$14,809,400	\$27,486	52	\$284,796	37.6	\$393,867
Dunedin	1,494,900	2,775	30	49,830	9.3	160,742
Largo	106,010,900	196,756	36	2,944,747	329.4	321,830
Oldsmar	97,400	181	2	48,700	0.5	194,800
Pinellas Park	17,252,000	32,020	410	42,078	139.3	123,848
Safety Harbor	429,700	798	6	71,617	4.4	97,659
Seminole	14,976,400	34,921	365	41,031	46.1	324,808
St. Petersburg	656,800	1,219	0	0	20.9	31,426
Tarpon Springs	429,600	797	0	0	24.4	17,607
<b>TOTAL</b>	<b>\$156,157,100</b>	<b>\$296,952</b>	<b>901</b>	<b>-</b>	<b>611.9</b>	<b>-</b>
<b>AVERAGE VALUES*</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$173,315</b>	<b>-</b>	<b>\$255,197</b>

\* The average values for the PCTV and PATV are the total real property taxable value divided by the total population (for PCTV) and total acreage (for PATV).

**Table 3c. 2002/03 Fiscal Year - All Annexations**

Municipality	Taxable Value	MSTU Tax Revenue	Population	PCTV	Acreage	PATV
Clearwater	\$3,434,200	\$8,091	64	\$53,659	18.9	\$181,704
Dunedin	4,788,300	11,281	49	97,720	15.8	303,057
Gulfport	3,119,100	7,349	94	33,182	18.2	171,621
Kenneth City	205,700	485	0	0	1.5	137,133
Largo	21,339,400	50,276	535	39,887	102.2	208,823
Oldsmar	0	0	0	0	25.0	0
Pinellas Park	18,177,800	42,827	84	216,402	169.4	107,307
Safety Harbor	2,587,800	6,097	21	123,229	33.5	77,248
Seminole	75,077,200	176,882	1,142	65,742	332.8	225,606
St. Petersburg	1,661,100	3,914	32	51,909	86.9	19,115
Tarpon Springs	61,700	145	0	0	23.3	2,648
<b>TOTAL</b>	<b>\$130,452,300</b>	<b>\$307,346</b>	<b>2,021</b>	<b>-</b>	<b>827.4</b>	<b>-</b>
<b>AVERAGE VALUES*</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$64,548</b>	<b>-</b>	<b>\$157,657</b>

\* The average values for the PCTV and PATV are the total real property taxable value divided by the total population (for PCTV) and total acreage (for PATV).

**Table 3d. 2003/04 Fiscal Year - All Annexations**

Municipality	Taxable Value	MSTU Tax Revenue	Population	PCTV	Acreage	PATV
Clearwater	\$3,245,400	\$7,646	170	\$19,091	33.9	\$95,735
Dunedin	3,457,700	8,146	260	13,299	40.8	84,748
Largo	34,834,900	77,489	1,174	29,672	335.8	103,737
Oldsmar	162,600	383	2	81,300	0.6	271,000
Pinellas Park	17,328,800	40,827	99	175,038	85.1	203,629
Safety Harbor	225,800	532	6	37,633	0.7	322,571
Seminole	4,095,200	9,648	97	42,219	13.4	305,612
St. Petersburg	7,119,200	15,064	2	3,559,600	2,382.3	2,988
<b>TOTAL</b>	<b>\$70,469,600</b>	<b>\$159,735</b>	<b>1,810</b>	<b>-</b>	<b>2,892.6</b>	<b>-</b>
<b>AVERAGE VALUES*</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$38,933</b>	<b>-</b>	<b>\$24,362</b>

\* The average values for the PCTV and PATV are the total real property taxable value divided by the total population (for PCTV) and total acreage (for PATV).

**Table 3e. 2004/05 Fiscal Year - All Annexations**

Municipality	Taxable Value	MSTU Tax Revenue	Population	PCTV	Acreage	PATV
Clearwater	\$6,433,000	\$15,156	43	\$149,570	51.7	\$124,429
Dunedin	1,990,500	4,690	11	177,406	11.2	177,723
Largo	73,973,400	174,281	1,251	59,130	224.5	329,503
Oldsmar	0	0	0	0	2.6	0
Pinellas Park	12,481,700	29,407	127	98,157	78.6	158,800
Redington Shores	22,643,300	53,348	0	0	42.4	534,040
Safety Harbor	1,134,400	2,673	13	86,662	7.6	149,263
Seminole	12,437,700	29,303	611	20,340	52.4	237,361
St. Petersburg	29,628,300	69,804	557	53,168	77.8	380,826
Tarpon Springs	2,893,400	6,817	9	309,455	56.8	50,940
<b>TOTAL</b>	<b>\$163,615,700</b>	<b>\$385,479</b>	<b>2,624</b>	<b>-</b>	<b>605.6</b>	<b>-</b>
<b>AVERAGE VALUES*</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$62,354</b>	<b>-</b>	<b>\$270,171</b>

\* The average values for the PCTV and PATV are the total real property taxable value divided by the total population (for PCTV) and total acreage (for PATV).

**Table 3f. 2005/06 Fiscal Year - All Annexations**

Municipality	Taxable Value	MSTU Tax Revenue	Population	PCTV	Acreage	PATV
Clearwater	\$4,342,021	\$10,230	49	\$88,613	40.3	\$107,876
Dunedin	467,363	1,101	6	77,894	1.0	481,818
Largo	119,539,304	281,635	95	1,258,308	285.5	418,760
Oldsmar	3,292,473	7,757	64	51,445	5.3	617,725
Pinellas Park	15,269,653	35,975	80	190,871	63.1	242,106
Safety Harbor	613,000	1,444	4	153,250	2.2	273,661
Seminole	1,787,503	4,211	15	119,167	6.1	295,455
St. Petersburg	869,000	2,047	0	0	7.2	120,527
Tarpon Springs	6,897,874	16,251	295	23,383	30.4	226,904
<b>TOTAL</b>	<b>\$153,078,191</b>	<b>\$360,651</b>	<b>608</b>	<b>-</b>	<b>441.1</b>	<b>-</b>
<b>AVERAGE VALUES*</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$251,773</b>	<b>-</b>	<b>\$347,037</b>

\* The average values for the PCTV and PATV are the total real property taxable value divided by the total population (for PCTV) and total acreage (for PATV).

**Table 3g. 2006/07 Fiscal Year - All Annexations**

Municipality	Taxable Value	MSTU Tax Revenue	Population	PCTV	Acreage	PATV
Clearwater	\$6,099,060	\$12,721	60	\$101,651	20.1	\$303,587
Dunedin	344,944	719	2	172,472	4.9	70,397
Largo	9,034,336	18,843	86	105,050	28.9	312,823
Oldsmar	8,868,262	18,497	202	43,902	23.6	376,093
Pinellas Park	6,819,846	14,224	60	113,664	19.1	357,060
Safety Harbor	1,007,276	2,101	9	111,920	5.9	171,015
Seminole	463,662	967	6	77,277	0.6	463,662
Tarpon Springs	1,364,800	2,847	0	0	12.9	105,963
<b>TOTAL</b>	<b>\$34,002,186</b>	<b>\$70,918</b>	<b>425</b>	<b>-</b>	<b>115.9</b>	<b>-</b>
<b>AVERAGE VALUES*</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$80,005</b>	<b>-</b>	<b>\$293,451</b>

\* The average values for the PCTV and PATV are the total real property taxable value divided by the total population (for PCTV) and total acreage (for PATV).

**Table 3h. 2007/08 Fiscal Year - All Annexations**

Municipality	Taxable Value	MSTU Tax Revenue	Population	PCTV	Acreage	PATV
Clearwater	\$2,357,747	\$4,918	26	\$90,059	4.8	\$488,146
Dunedin	340,167	709	2	181,907	1.8	192,185
Largo	26,987,846	56,289	97	277,539	57.9	465,870
Oldsmar	1,337,385	2,789	34	39,732	2.3	578,955
Pinellas Park	1,940,664	4,048	47	41,512	9.8	198,027
Safety Harbor	198,215	413	6	35,332	1.2	163,814
Seminole	1,058,569	2,208	24	43,545	7.0	150,365
St. Petersburg	34,338,500	71,620	0	0	27.5	1,249,127
Tarpon Springs	2,253,900	4,701	2	1,205,294	11.0	204,343
<b>TOTAL</b>	<b>\$70,812,993</b>	<b>\$147,695</b>	<b>237</b>	<b>-</b>	<b>123.3</b>	<b>-</b>
<b>AVERAGE VALUES*</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$155,537</b>	<b>-</b>	<b>\$1,239,288</b>

\* The average values for the PCTV and PATV are the total real property taxable value divided by the total population (for PCTV) and total acreage (for PATV).

## D. Overall Value Comparison – By Fiscal Year

**Table 4a. Overall Value Comparison for 2000/01 Fiscal Year**

	Real Property Taxable Value	Estimated Population*	PCTV	Acreage	PATV
Countywide	\$37,671,431,940	921,495	\$40,881	152,000	\$247,838
Incorporated	26,587,006,640	633,542	41,966	87,232	304,785
MSTU Before Annexation	11,397,693,700	272,588	41,813	66,314	171,875
All Annexations	313,268,400	5,355	58,500	1,546	202,638
MSTU After Annexation	11,084,425,300	267,233	41,479	64,768	171,140
<i>Difference in MSTU</i>	<i>\$313,268,400 less</i>	<i>5,355 less</i>	<i>\$334 lower</i>	<i>1,546 less</i>	<i>\$734 lower</i>

\*Source: U.S. Census

Table 4a. shows that as a function of annexation for this fiscal year:

- 2.7% of real property taxable value in the MSTU was annexed.
- 2.0% of the population in the MSTU was annexed.
- 2.3% of the acreage in the MSTU was annexed.
- PCTV of the property annexed was 43% higher than the countywide average, 39% higher than the incorporated average, and 40% higher than the MSTU's average.<sup>41</sup>
- PATV of the property annexed was 18% lower than the countywide average, 34% lower than the incorporated average, and 18% higher than the MSTU's average.
- Annexations caused a decrease in the PCTV (0.8%) and PATV (0.4%) in the MSTU.

**Table 4b. Overall Value Comparison for 2001/02 Fiscal Year**

	Real Property Taxable Value	Estimated Population*	PCTV	Acreage	PATV
Countywide	\$41,167,093,480	929,208	\$44,303	152,000	\$270,836
Incorporated	29,294,413,300	644,341	45,464	87,844	333,483
MSTU Before Annexation	12,028,837,280	285,768	42,093	64,768	185,722
All Annexations	156,157,100	901	173,315	612	255,197
MSTU After Annexation	11,872,680,180	284,867	41,678	64,156	185,059
<i>Difference in MSTU</i>	<i>\$156,157,100 less</i>	<i>901 less</i>	<i>\$415 lower</i>	<i>612 less</i>	<i>\$663 lower</i>

\*Source: U.S. Census

<sup>41</sup> Compared to the values of these areas before annexation is factored into the equation.

Table 4b. shows that as a function of annexation for this fiscal year:

- 1.3% of real property taxable value in the MSTU was annexed.
- 0.3% of the population in the MSTU was annexed.
- 0.9% of the acreage in the MSTU was annexed.
- PCTV of the property annexed was 291% higher than the countywide average, 281% higher than the incorporated average, and 312% higher than the MSTU's average.<sup>42</sup>
- PATV of the property annexed were 6% lower than the countywide average, 23% lower than the incorporated average, and 37% higher than the MSTU's average.
- Annexations caused a decrease in the PCTV (1.0%) and PATV (0.4%) in the MSTU.

**Table 4c. Overall Value Comparison for 2002/03 Fiscal Year**

	<b>Real Property Taxable Value</b>	<b>Estimated Population*</b>	<b>PCTV</b>	<b>Acreage</b>	<b>PATV</b>
Countywide	\$45,407,288,131	933,994	\$48,616	152,000	\$298,732
Incorporated	32,585,504,000	648,504	50,247	88,671	367,486
MSTU Before Annexation	12,952,236,431	287,511	45,050	64,156	201,886
All Annexations	130,452,300	2,021	64,548	827.4	157,657
MSTU After Annexation	12,821,784,131	285,490	44,911	63,329	202,464
<i>Difference in MSTU</i>	<i>\$130,452,300 lower</i>	<i>2,021 less</i>	<i>\$138 lower</i>	<i>827 less</i>	<i>\$578 higher</i>

\*Source: U.S. Census

Table 4c. shows that as a function of annexation for this fiscal year:

- 1.0% of real property taxable value in the MSTU was annexed.
- 0.7% of population in the MSTU was annexed.
- 1.3% of the acreage in the MSTU was annexed.
- PCTV of the property annexed was 33% higher than the countywide average, 28% higher than the incorporated average, and 43% higher than the MSTU's average.<sup>43</sup>
- PATV of the property annexed was 47% lower than the countywide average, 57% lower than the incorporated average, and 22% lower than the MSTU's average.
- Annexations actually caused a slight decrease in the PCTV (0.3%) and a slight increase in the PATV (0.3%) in the MSTU.

<sup>42</sup> Compared to the values of these areas before annexation is factored into the equation.

<sup>43</sup> Compared to the values of these areas before annexation is factored into the equation.

**Table 4d. Overall Value Comparison for 2003/04 Fiscal Year**

	<b>Real Property Taxable Value</b>	<b>Estimated Population*</b>	<b>PCTV</b>	<b>Acreage</b>	<b>PATV</b>
Countywide	\$50,693,626,100	939,864	\$53,937	152,000	\$333,511
Incorporated	36,704,436,800	654,932	56,043	91,564	400,861
MSTU Before Annexation	14,059,658,900	286,742	49,032	63,329	222,011
Annexations	70,469,600	1,810	38,933	2,892.6	24,362
MSTU After Annexation	13,989,189,300	284,932	49,097	60,436	231,471
<i>Difference in MSTU</i>	<i>\$70,469,600 less</i>	<i>1,810 lower</i>	<i>\$64 higher</i>	<i>2,893 lower</i>	<i>\$9,460 higher</i>

\* Source: U.S. Census

Table 4d. shows that as a function of annexation for this fiscal year:

- 0.5% of real property taxable value in the MSTU was annexed.
- 0.6% of population in the MSTU was annexed.
- 4.6% of the acreage in the MSTU was annexed.
- PCTV of the property annexed was 28% lower than the countywide average, 31% lower than the incorporated average, and 21% lower than the MSTU's average.
- PATV of the property annexed was 93% lower than the countywide average, 94% lower than the incorporated average, and 89% lower than the MSTU's average.<sup>44</sup>
- Annexations actually caused a slight increase in the PCTV (0.2%) and a more significant increase in PATV (4.3%) in the MSTU.
- The PATV for all annexations (\$24,362) was significantly lower than the overall areas that were compared with. This is mainly due to the large number of acres annexed in Weedon Island Preserve North and lack of associated taxable value.

**Table 4e. Overall Value Comparison for 2004/05 Fiscal Year**

	<b>Real Property Taxable Value</b>	<b>Estimated Population*</b>	<b>PCTV</b>	<b>Acreage</b>	<b>PATV</b>
Countywide	\$58,597,865,498	943,640	\$62,098	152,000	\$385,512
Incorporated	43,011,094,898	659,334	65,234	92,170	466,652
MSTU Before Annexation	15,750,386,300	286,930	54,893	60,436	260,612
Annexations	163,615,700	2,624	62,354	606	270,171
MSTU After Annexation	15,586,770,600	284,306	54,824	59,830	260,516
<i>Difference in MSTU</i>	<i>\$163,615,700 less</i>	<i>2,624 lower</i>	<i>\$69 lower</i>	<i>606 lower</i>	<i>\$97 lower</i>

\*Source: U.S. Census

<sup>44</sup> Compared to the values of these areas before annexation is factored into the equation.

Table 4e. shows that as a function of annexation for this fiscal year:

- 1.0% of real property taxable value in the MSTU was annexed.
- 0.9% of population in the MSTU was annexed.
- 1.0% of the acreage in the MSTU was annexed.
- PCTV of the property annexed was 0.4% higher than the countywide average, 4% lower than the incorporated average, and 14% higher than the MSTU’s average.
- PATV of the property annexed was 30% lower than the countywide average, 42% lower than the incorporated average, and 4% higher than the MSTU’s average.<sup>45</sup>
- Annexations actually caused a slight decrease in the PCTV (0.1%) and a slight decrease in the PATV (0.04%) in the MSTU.

**Table 4f. Overall Value Comparison for 2005/06 Fiscal Year**

	Real Property Taxable Value	Estimated Population*	PCTV	Acreage	PATV
Countywide	\$70,995,378,472	947,744	\$74,910	152,000	\$467,075
Incorporated	52,668,433,543	664,685	79,238	92,611	568,709
MSTU Before Annexation	18,480,023,120	283,667	65,147	59,830	308,873
Annexations	153,078,191	608	251,773	441	347,108
MSTU After Annexation	18,326,944,929	283,059	64,746	59,389	308,589
<i>Difference in MSTU</i>	<i>\$153,078,191 less</i>	<i>608 lower</i>	<i>\$401 lower</i>	<i>441 lower</i>	<i>\$284 lower</i>

\*Source: U.S. Census

Table 4f. shows that as a function of annexation for this fiscal year:

- 0.8% of real property taxable value in the MSTU was annexed.
- 0.2% of population in the MSTU was annexed.
- 0.7% of the acreage in the MSTU was annexed.
- PCTV of the property annexed was 236% higher than the countywide average, 218% higher than the incorporated average, and 286% higher than the MSTU’s average.
- PATV of the property annexed was 26% lower than the countywide average, 39% lower than the incorporated average, and 12% higher than the MSTU’s average.<sup>46</sup>
- Annexations actually caused a slight decrease in the PCTV (0.6%) and a slight decrease in the PATV (0.04%) in the MSTU.

<sup>45</sup> Compared to the values of these areas before annexation is factored into the equation.

<sup>46</sup> Compared to the values of these areas before annexation is factored into the equation.

**Table 4g. Overall Value Comparison for 2006/07 Fiscal Year**

	<b>Real Property Taxable Value</b>	<b>Estimated Population*</b>	<b>PCTV</b>	<b>Acreage</b>	<b>PATV</b>
Countywide	\$75,492,390,171	948,102	\$79,625	152,000	\$496,660
Incorporated	55,948,630,794	667,615	83,804	92,727	603,372
MSTU Before Annexation	19,577,761,563	280,912	69,694	59,389	329,650
Annexations	34,002,186	425	80,005	116	293,122
MSTU After Annexation	19,543,759,377	280,487	69,678	59,273	329,722
<i>Difference in MSTU</i>	<i>\$34,002,186 less</i>	<i>425 lower</i>	<i>\$16 lower</i>	<i>116 lower</i>	<i>\$71 higher</i>

\*Source: U.S. Census

Table 4g. shows that as a function of annexation for this fiscal year:

- 0.2% of real property taxable value in the MSTU was annexed.
- 0.2% of population in the MSTU was annexed.
- 0.2% of the acreage in the MSTU was annexed.
- PCTV of the property annexed was less than 1% lower than the countywide average, 5% lower than the incorporated average, and 15% higher than the MSTU's average.
- PATV of the property annexed was 41% lower than the countywide average, 51% lower than the incorporated average, and 11% lower than the MSTU's average.<sup>47</sup>
- Annexations actually caused a slight decrease in the PCTV (0.01%) and a slight increase in the PATV (0.1%) in the MSTU.

**Table 4h. Overall Value Comparison for 2007/08 Fiscal Year**

	<b>Real Property Taxable Value</b>	<b>Estimated Population*</b>	<b>PCTV</b>	<b>Acreage</b>	<b>PATV</b>
Countywide	\$69,067,409,561	944,199	\$73,149	152,000	\$454,391
Incorporated	51,541,638,302	668,073	77,150	92,850	555,107
MSTU Before Annexation	17,596,584,252	276,363	63,672	59,273	296,871
Annexations	70,812,993	237	298,789	123	573,663
MSTU After Annexation	17,525,771,259	276,126	63,470	59,150	296,294
<i>Difference in MSTU</i>	<i>\$70,812,993 less</i>	<i>237 lower</i>	<i>\$202 lower</i>	<i>123 lower</i>	<i>\$578 lower</i>

\*Source: U.S. Census

<sup>47</sup> Compared to the values of these areas before annexation is factored into the equation.

Table 4h. shows that as a function of annexation for this fiscal year:

- 0.4% of real property taxable value in the MSTU was annexed.
- 0.1% of population in the MSTU was annexed.
- 0.2% of the acreage in the MSTU was annexed.
- PCTV of the property annexed was 308% higher than the countywide average, 287% higher than the incorporated average, and 369% higher than the MSTU's average.
- PATV of the property annexed was 26% higher than the countywide average, 3% higher than the incorporated average, and 93% higher than the MSTU's average.<sup>48</sup>
- Annexations actually caused a slight decrease in the PCTV (0.3%) along with a slight decrease in the PATV (0.2%) in the MSTU.

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<sup>48</sup> Compared to the values of these areas before annexation is factored into the equation.

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