

COMPOSITE  
ANNEXATION  
REPORT FOR  
PINELLAS COUNTY  
2000/01 - 2003/04 FY

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Prepared by the Pinellas Planning Council



**COMPOSITE ANNEXATION  
REPORT FOR PINELLAS COUNTY  
FISCAL YEARS  
2000/01 - 2003/04**

**Pinellas Planning Council**

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**Prepared by the Pinellas Planning Council**

**December 15, 2004**



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# I. INTRODUCTION

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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 annexation in accordance with Pinellas County Ordinance No. 00-63 and referendum annexation in accordance with Pinellas County Resolution No. 03-128, and
- Data relating to adopted voluntary and referendum annexation impacting one of the four fiscal years in the report.

This distinction is necessary to reflect the separate timeframes involved – the first based on when an annexation request is received and processed, and the second based on when the Property Appraiser records an annexation 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 these annexations was collected for fiscal years 2000/01 through 2003/04. It should be noted that this data includes a few annexations that were completed during the 1999/00 Fiscal Year 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 2000/01 Fiscal Year tax roles.

Second, referendum annexation data was tabulated so as to apply to one of the four fiscal years analyzed. While annexations by referendum are not reviewed under Ordinance No. 00-63, they are significant in terms of the acreage, population, and taxable values affected. Referendum annexations subsequent to July 2003 were, however, reviewed by the Council as requested by the Board of County Commissioners under Pinellas County Resolution 03-128 are reflected in this report.

Third, in order to provide a framework for understanding and comparing the significance of and relationship of both forms of annexation they are summarized and then a per capita taxable value (PCTV), and per acre taxable value (PATV) are 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 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 jurisdictions compared.

Next, this combined data is then shown in relationship to countywide, incorporated, and Municipal Service Taxing Unit (MSTU) taxable values and the affect on the ad valorem tax revenues of the MSTU computed.

Lastly, several summary observations and conclusions are noted and suggestions outlined for possible follow-up initiatives that would attempt to build on this information and utilize it to assist in the management of the annexation process. The last portion of the report contains numerous tables that include much of the base data used in the report.

## **II. ANNEXATION PROCESS AND LAWS**

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Chapter 171, Florida Statutes, governs annexations in Florida, including both voluntary annexation and annexation by referendum (what is sometimes referred to as “involuntary” annexation). As authorized by Florida Statutes and approved as a charter amendment by referendum of Pinellas County voters in November 2000, voluntary annexation in Pinellas County is now governed locally by Pinellas County Ordinance Number 00-63.

### **A. Voluntary Annexation**

Land within any of the thirteen planning areas created along with Ordinance No. 00-63 in Pinellas County is eligible for voluntary annexation into the corresponding city (i.e. land within the designated planning areas is eligible for voluntary annexation into municipalities as delineated on the voluntary annexation planning area map). Moreover, land within the planning areas qualifies for annexation by voluntary petition, that is, by petition or application to the governing body of the municipality by individual property owners. The governing body may in turn consider each voluntary petition in an ordinance at a public hearing and annex the area described in the petition if it meets the criteria in Ordinance No. 00-63.

### **B. Annexation by Referendum**

Annexation by referendum is normally used to annex larger areas with multiple parcels in a cohesive fashion and is based on a vote of the registered electors (voters) in an area 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 as prescribed in the ordinance.

Two sections of the Florida Statutes contain prerequisites to any annexation by referendum. Sections 171.0413(5)<sup>1</sup> and (6)<sup>2</sup> state that 30 percent or more of the land in

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<sup>1</sup> 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.

<sup>2</sup> 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

an area proposed to be annexed by referendum must be owned by registered electors residing at such properties (“owner/voter”); and 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 at such properties (“non-owner/voter”), unless the owners of more than 50 percent of the land in the area proposed for annexation consent to annexation 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 least 30 percent of the land area, exclusive of public rights of way.

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(5), Florida Statutes. This provision would require 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. Also, there must be no registered electors in the area proposed for annexation. This type of referendum annexation has been used four times out of fourteen during the study period.

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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.

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### III. COUNCIL ANNEXATION REVIEW

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#### A. Voluntary Annexation

Data for the majority<sup>3</sup> of the annexation petitions included in this section are those that were received by the local government after Pinellas County Ordinance No. 00-63 was adopted in November 2000. The data only pertains to applications for annexation received under the review process outlined in Ordinance No. 00-63. The data<sup>4</sup> has been grouped by the fiscal year in order to provide a consistent format throughout the report. It should be noted that area for public right-of-way is not included in the analysis.

The data are for proposed applications. Data on annexations finalized by the annexing municipality is included in Section V.

There were a total of 798 applications submitted to the Council by 11 municipalities in Pinellas County during the study period. Each of these was forwarded to the Council for a limited review to determine compliance with Ordinance No. 00-63. There were 761 applications found in compliance and 37 that were either withdrawn or found in non-compliance.

**Table 1. Voluntary Annexations Reviewed  
(November 2000 to September 30, 2004)**

<b>Fiscal Year</b>	<b>Proposed Annexations Reviewed</b>	<b>Proposed Annexations Compliant</b>	<b>Full Reviews Requested</b>	<b>Full Reviews Compliant</b>	<b>Full Reviews Non-Compliant</b>	<b>Full Reviews 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
<b>TOTAL</b>	<b>798</b>	<b>761</b>	<b>10</b>	<b>6</b>	<b>2</b>	<b>2</b>
<b>AVG PER YEAR</b>	<b>200</b>	<b>190</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

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<sup>3</sup> Some annexations reported were completed before adoption of Pinellas County Ordinance No. 00-63 and were not reviewed by Council staff, but appear on the tax roles in subsequent fiscal years and are included in other sections of this report. They appear on these later tax roles 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>4</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.

Notification of non-compliant applications is sent to the annexing municipality with information on why the determination of non-compliance was made<sup>5</sup>. These reasons include the creation of enclaves or unincorporated pockets, or that the annexation area is not considered contiguous to the annexing municipality. In most cases the annexing municipality corrects the deficiency and resubmits the annexation. However, in a few instances the municipality has disagreed with the Council's determination of non-compliance and notified the Council that they wished to move forward with the application. In these cases the applications were required to be sent through the full review process (i.e., reviewed by the PPC and the Countywide Planning Authority). In still other cases, an affected party has alleged that a proposed annexation does not comply with the ordinance and subsequently asked that a full review be conducted.

Full review of voluntary annexations involves a detailed analysis of the annexation, especially the specifics of the points outlined in the requested review by Council staff or an affected party. These "full reviews" are placed on an agenda to be heard by the Planners Advisory Committee, the Pinellas Planning Council, and finally the Board of County Commissioners, sitting as the Countywide Planning Authority (CPA). The municipality is prohibited from completing a second reading of the annexation ordinance until the CPA renders a decision.

A total of 10 full reviews were conducted during the study period, with 6 being found in-compliance, 2 in non-compliance, and 2 withdrawn by the municipality before final action.

## **B. Referendum Annexation**

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

There was a total of 21 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, 8 of these were forwarded to the PPC staff for an advisory review to determine compliance with the resolution. PPC staff determined that compliant applications totaled 8, with 3 approved without a vote given that there were no voters in the area and 5 being defeated by voters in the area.

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

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<sup>5</sup> Most municipalities coordinate closely with the PPC staff prior to official submission if they have questions regarding annexations and to gauge compliance with Ordinance No. 00-63.

## IV. Countywide Future Land Use Designations

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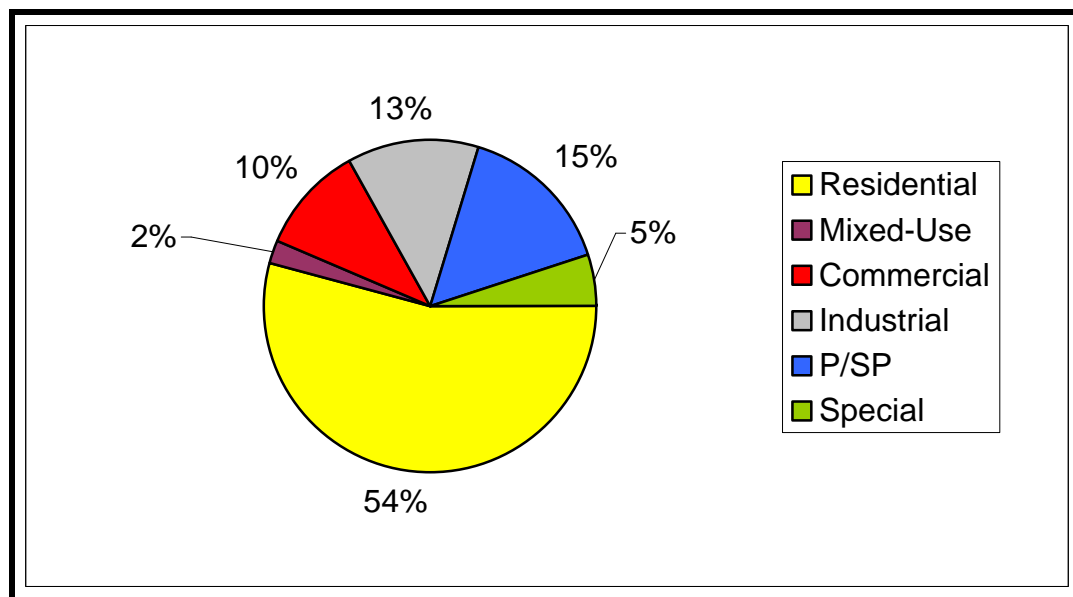
### A. Voluntary Annexation

Proposed voluntary annexations reviewed by PPC staff under Pinellas County Ordinance No. 00-63 amounted to over 1,500 acres during the study period. The table and chart below show those proposed annexations<sup>6</sup> that were reviewed by Council staff and where each fell within the major future land use plan classifications found in the Countywide Future Land Use Plan and Rules.

**Table 2. Reviewed Area by Major Countywide Future Land Use Plan Classification**

Major Plan Classification	Acres Involved	Percent
Residential	840	54%
Mixed-Use	33	2%
Commercial	162	10%
Industrial	200	13%
Public/Semi-Public	233	15%
Special Designation	78	5%
Total	1,547	100%

**Chart 1. Reviewed Area by Major Countywide Future Land Use Plan Classification**



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<sup>6</sup> It should be noted that right-of-way is not included in either the table or chart, but totaled 157 acres for proposed voluntary annexations reviewed.

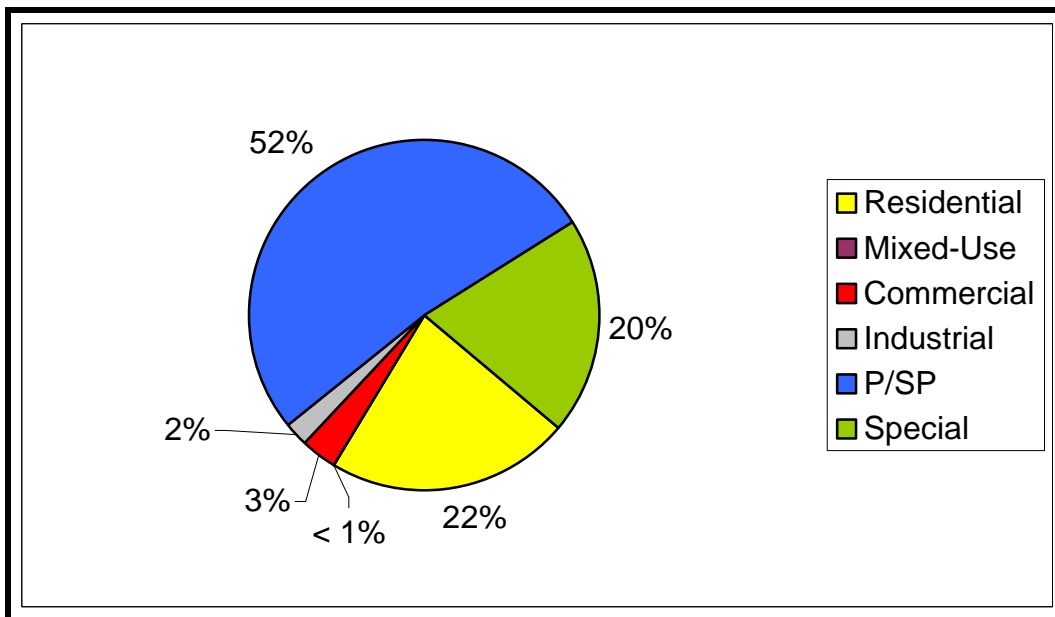
## B. Referendum Annexation

Referendum annexation during the study period amounted to almost 4,000 acres. The table and chart below show those annexations by the major future land use plan classifications found in the Countywide Future Land Use Plan and Rules.<sup>7</sup>

**Table 3. Annexed Area by Major Countywide Future Land Use Plan Classification**

Major Plan Classification	Acres Annexed	Percent
Residential	880	22%
Mixed-Use	4	<1%
Commercial	131	3%
Industrial	89	2%
Public/Semi-Public	2,028	52%
Special Designation	789	20%
<b>Total</b>	<b>3,921</b>	<b>100%</b>

**Chart 2. Area Annexed by Major Countywide Future Land Use Plan Classification**



<sup>7</sup> It should be noted that right-of-way is not included in either the table or chart, but totaled 517 acres annexed during the study period.

## V. Ad Valorem Taxable Value of Approved Annexations

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### A. Voluntary Annexations

Data for the annexations included in this section represent those that were annexed voluntarily (i.e., adopted/finalized by the local government) and that appeared on the tax roles for the 2000/01, 2001/02, 2002/03, and 2003/04 fiscal years. The majority of these completed annexations were reviewed as set forth in Pinellas County Ordinance No. 00-63. However, a small number were adopted by the annexing municipality prior to the ordinance effective date in November 2000, and did not appear on the tax roles until fiscal year 2000/01 (the following fiscal year) due to filing after the deadline set by the Property Appraiser's Office.

The data is grouped by each fiscal year and includes the total real property taxable value annexed for the respective fiscal year, the Municipal Service Taxing Unit (MSTU) revenues affected from the year the property was annexed, and the per capita (PCTV) and per acre (PATV) taxable values.

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

Fiscal Year	Real Property Taxable Value	MSTU Tax Revenue	Population	PCTV	Acreage	PATV
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
TOTAL	\$ 315,299,900	\$620,797	3,863	N/A	1,962.2	N/A
AVG PER YR.	\$ 78,824,975	\$155,199	966	N/A	490.6	N/A
WEIGHTED AVG	N/A	N/A	N/A	\$81,620	N/A	\$160,687

Table 4 shows:

- The total real property taxable value affected by annexation was approximately \$315,300,000, or an average of some \$79 million per year.
- Over \$620,000 of tax revenue otherwise attributable to the MSTU was affected during the four years, with an average loss of approximately \$155,000 per year.
- The average PCTV was approximately \$82,000 and the average PATV was approximately \$161,000 for areas annexed.

Comparing this overall real property taxable value to the population and acres for each year annexed shows that significantly higher valued voluntary annexations, per person, occurred in the second fiscal year as compared to the other three years. For per acre values, the second fiscal year was also considerably higher than the other three years. However, the trend has been for both per capita and per acre values to drop during the period analyzed.

## **B. Referendum Annexations**

Data for annexations included in this section are those that pertain to annexation conducted by referendum as controlled by 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 is also provision under section 171.0413(5), Florida Statutes, for annexation of the area where there are no registered electors.

All data for the areas annexed is tabulated at the time the transfer of jurisdiction is recorded by the Property Appraiser’s Office and placed in the respective tables by fiscal year included in Appendix A (Tables 2a – 2d).

During the study period 14 of the 21 referendum annexations initiated were approved and the voters of the area proposed for annexation defeated 7.

A total of 4 of the 14 annexations approved by referendum involved vacant or non-residential acreage and did not include any registered electors.

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

<b>Fiscal Year</b>	<b>Number Initiated by Municipalities</b>	<b>Number Approved by Voters</b>	<b>Number Defeated by Voters</b>	<b>Number Approved with no Voters</b>
2000/01	5	5	0	0
2001/02	2	2	0	0
2002/03	6	3	2	1
2003/04	8	0	5	3
<b>TOTAL</b>	<b>21</b>	<b>10</b>	<b>7</b>	<b>4</b>
<b>AVERAGE PER YEAR</b>	<b>5</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

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

<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	\$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
TOTAL	\$355,047,500	\$645,512	6,224	N/A	3,915.7	N/A
AVG PER YR	\$88,761,875	\$161,378	1,556	N/A	978.9	N/A
WEIGHTED AVG	N/A	N/A	N/A	\$57,045	N/A	\$90,673

Table 6 shows:

- Tax revenues that would otherwise have been received by the MSTU were approximately \$646,000, or some \$161,000 per year, compared with \$155,000 per year for voluntary annexation.
- The PCTV averaged \$57,045, while the PATV was \$90,673 on average for referendum annexation, compared with \$81,620 and \$160,687 respectively for voluntary annexations.
- The average number of acres annexed per year for this same period was 980 for referendum annexation and 491 for voluntary annexation.
- An average of 1,556 persons were estimated to be within referendum annexation areas each year during the four-year period, compared with 966 for voluntary annexations.
- 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).
- 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).
- Referendum annexations in total have yielded a slightly higher total taxable value and acreage than voluntary annexations, as well as affecting a significantly greater population and correspondingly, a significantly lower per capita taxable valuation.
- The weighted average per-capita and per-acre taxable values for the four-year period studied are significantly higher for voluntary annexations than the referendum annexations.

### C. Summary of All Annexations

**Table 7. Summary of All Approved Annexations**

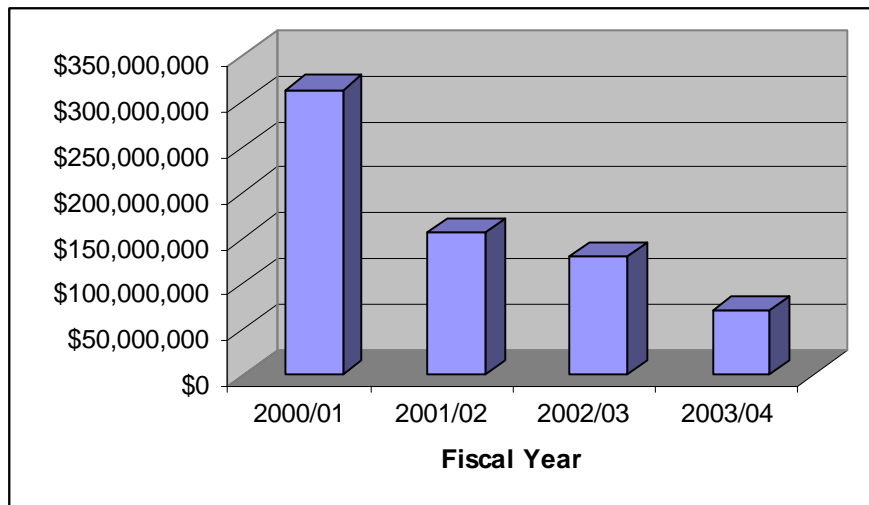
Fiscal Year	Real Property Taxable Value	MSTU Tax Revenues	Population	PCTV	Acreage	PATV
2000/01	\$313,268,400	\$503,109	5,355	\$58,500	1,546	\$202,638
2001/02	\$156,157,100	\$289,828	901	\$173,315	612	\$255,197
2002/03	\$130,452,300	\$307,346	2,021	\$64,548	827	\$157,657
2003/04	\$70,469,600	\$166,026	1,810	\$38,933	2,893	\$24,362
TOTAL	\$670,347,400	\$1,266,309	10,087	N/A	5,877.9	N/A
AVG PER YEAR	\$167,586,850	\$316,577	2,522	N/A	1,469.5	N/A
WEIGHTED AVG	N/A	N/A	N/A	\$66,457	N/A	\$114,046

Table 7 shows:

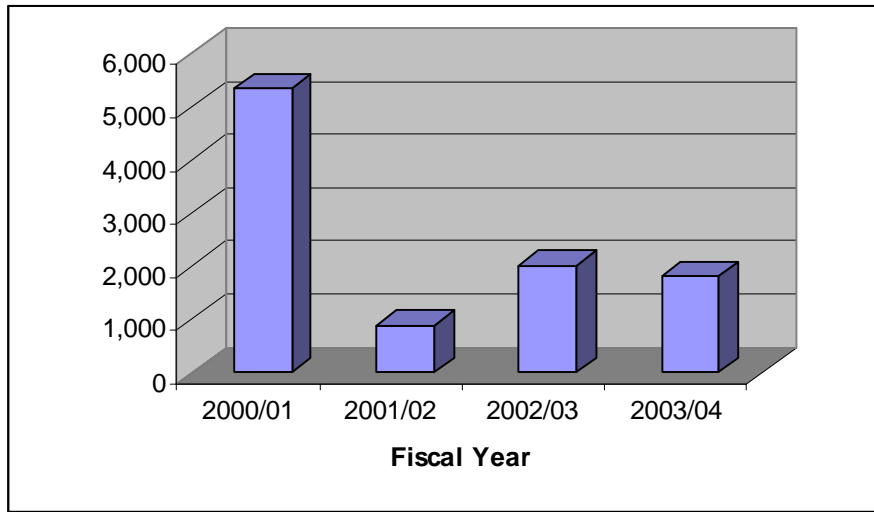
- A total real property taxable value of approximately \$670 million has been annexed in the four-year period, representing an average of some \$168,000,000 per year.
- The total estimated impact to MSTU tax revenues was approximately \$1.3 million – or approximately \$317,000 per year on average.

What is significant is that the total taxable value annexed has declined each year, with an overall drop of 78% over the four-year period. This number is even more significant when you consider that real property taxable value in Pinellas County overall has been increasing every year (almost 38% over the four-year period).

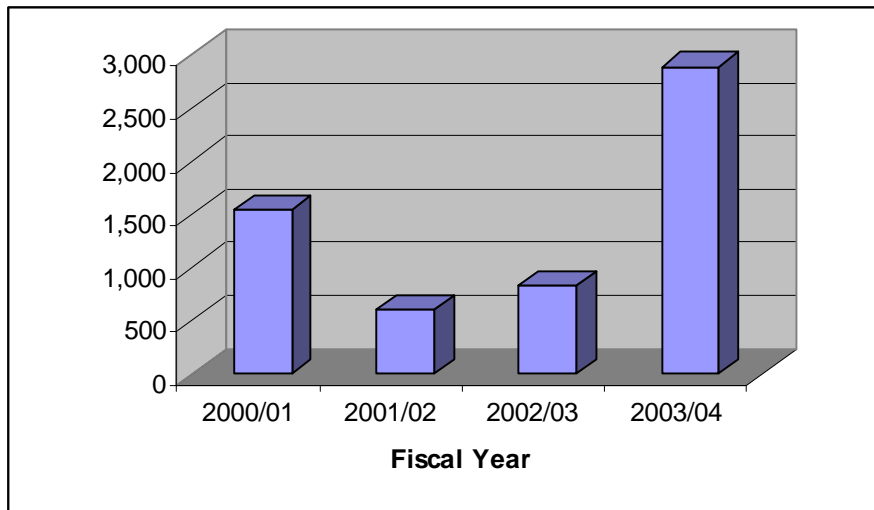
**Chart 3. Total Taxable Value (Real Property) Annexed**



**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 four-year study period to countywide, incorporated, and MSTU real property taxable values. The PCTV and PATVs have been calculated in order to relate the four categories (countywide, incorporated, MSTU, and annexed) to each other. The second-to-last row starting in Table 8 labeled "MSTU" is shown before annexations and indicates how the MSTU would have faired if no annexations occurred.

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

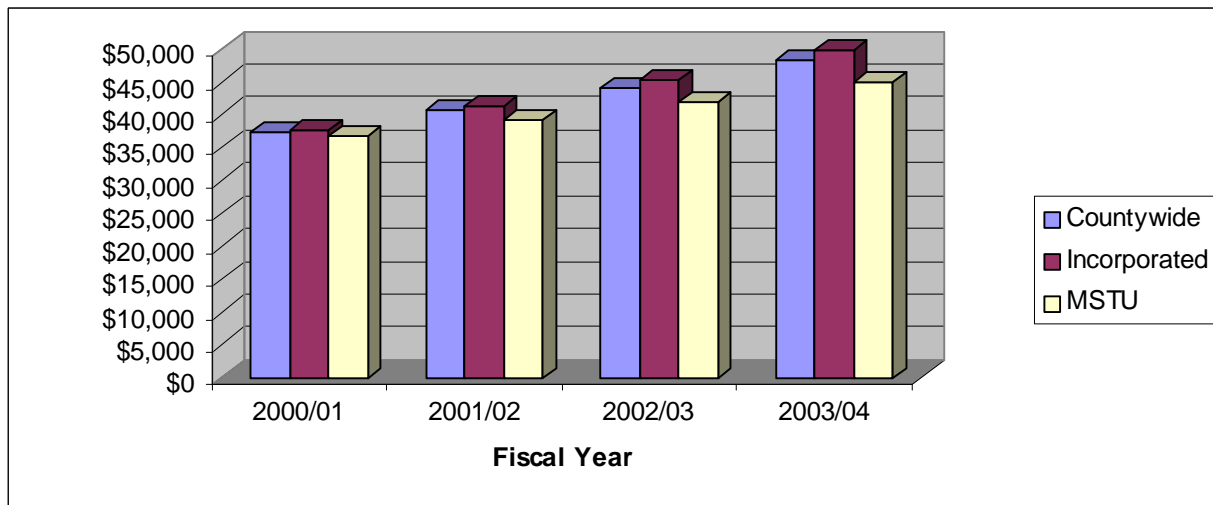
Fiscal Year	Countywide	Incorporated	MSTU*	Annexed
2000/01	\$37,291	\$37,699	\$36,797	\$58,500
2001/02	\$40,652	\$41,347	\$39,501	\$173,315
2002/03	\$44,032	\$45,097	\$41,769	\$64,548
2003/04	\$48,383	\$49,853	\$44,970	\$38,933
WEIGHTED AVG	\$42,618	\$43,551	\$40,739	\$66,457

\*before annexation

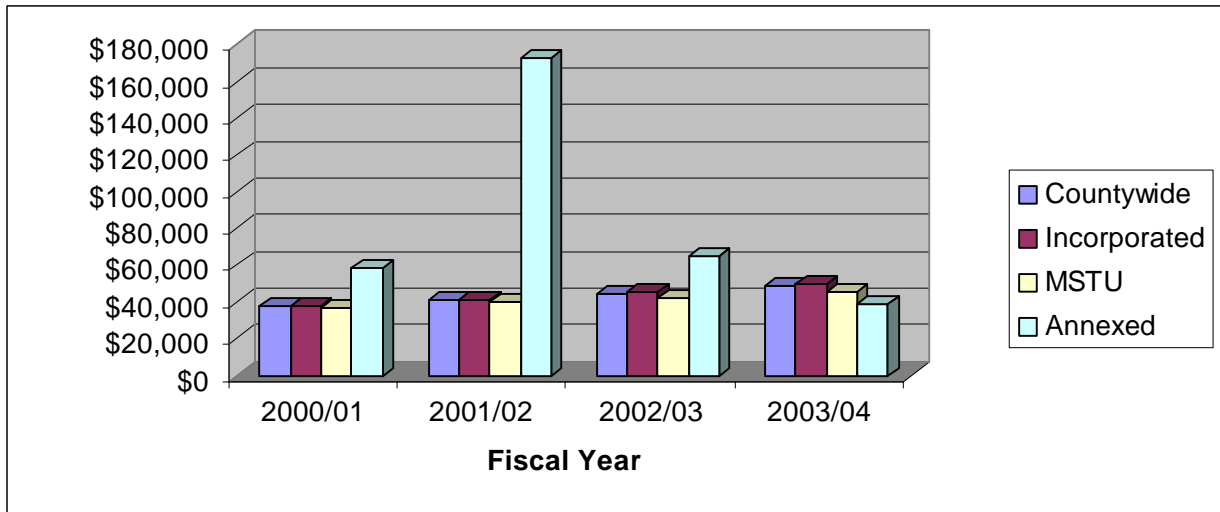
Table 8, Chart 6, and Chart 7 show that:

- The incorporated PCTV is the highest of each study group, with a weighted average 7% higher than the MSTU, and 2% higher than countywide average.
- The average PCTV of all annexations during the four-year study period was significantly above the value in the countywide, incorporated, and MSTU areas. The average PCTV of \$66,500 for areas annexed was 56% higher than the countywide average, 53% higher than the incorporated average, and 63% higher than the MSTU average.
- Irrespective of annexations, the overall PCTVs increased over the four-year period by the following percentages – countywide 30%, incorporated 32%, and unincorporated 22%.

**Chart 6. Per Capita Taxable Value – Overall**



**Chart 7. Per Capita Taxable Value - Annexed Value**



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

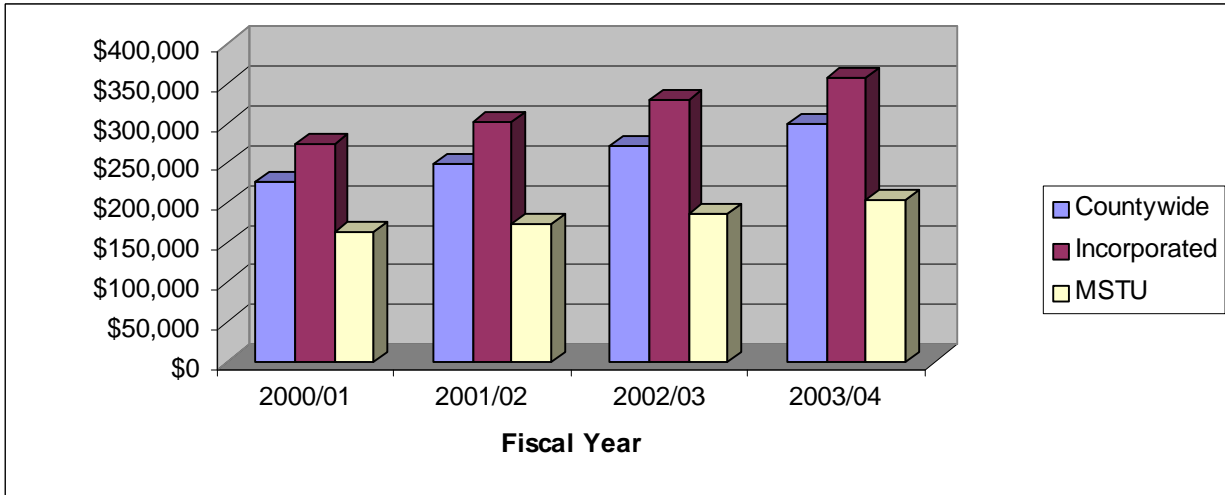
Fiscal Year	Countywide	Incorporated	MSTU*	Annexed
2000/01	\$226,076	\$273,794	\$162,760	\$202,638
2001/02	\$247,851	\$302,662	\$173,580	\$255,197
2002/03	\$270,836	\$330,371	\$187,093	\$157,657
2003/04	\$298,732	\$355,877	\$203,577	\$24,362
<b>WEIGHTED AVG</b>	<b>\$260,874</b>	<b>\$316,203</b>	<b>\$181,505</b>	<b>\$114,046</b>

\*before annexation

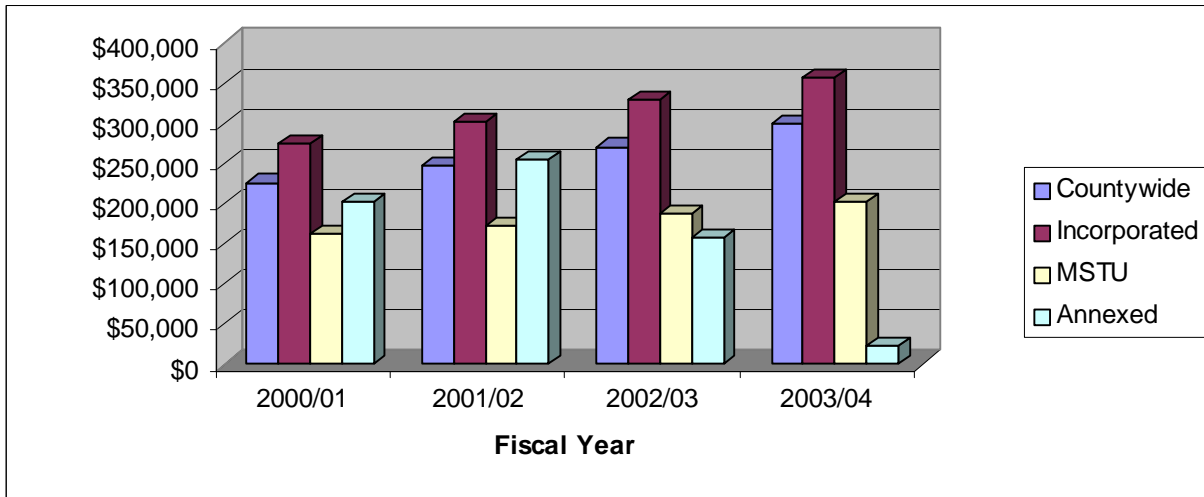
Table 9, Chart 8, and Chart 9 show that:

- The incorporated area PATV averages are the highest of each study group, with a weighted average 74% higher than the average value of the MSTU and 21% higher than the average per acre value countywide.
- The PATV of all annexations fell below the incorporated values in three of the four years, with the weighted average below all areas.
- The average PATV of annexed property was 56% lower than the countywide average, 64% lower than the incorporated area average, 37% lower than the MSTU average.
- The countywide value increased more during the study period than any of the other study groups. The countywide, incorporated, and MSTU areas increased in per acre value over the four-year study period by 32% countywide, incorporated by 30%, and the MSTU average by 25%.

**Chart 8. Per Acre Taxable Value - Overall**



**Chart 9. Per Acre Taxable Value - Annexed Value**



One common misconception is that the real property taxable value of the MSTU experiences an overall decrease in value as a result of annexation. A more accurate statement would be that because of annexation, the value of the MSTU increases despite annexation, but at a slower rate than if no annexation occurred. This is shown in Tables 10 through 13 where the MSTU's total ad valorem taxable value increased from approximately \$10.5 billion in FY 2000/01, to \$11.1 billion in FY 2001/02, to \$11.9 billion in FY 2002/03, and finally \$12.8 billion in FY 2003/04, even with the voluntary and referendum annexations that occurred during this same period.

Also, these tables show the value and number of residents annexed voluntarily and by referendum has decreased over the four years examined.

**Table 10. Overall Comparison for 2000/01 Fiscal Year**

	<b>Real Property Taxable Value</b>	<b>Estimated Population</b>	<b>PCTV</b>	<b>Acreage</b>	<b>PATV</b>
All Annexations	\$313,268,400	5,355	\$58,500	1,546	\$202,638
Countywide	\$34,363,584,750	921,495	\$37,291	152,000	\$226,076
Incorporated	\$23,883,594,330	633,529	\$37,699	87,232	\$273,794
MSTU Before Annexation	\$10,793,258,820	293,321	\$36,797	66,314	\$162,760
MSTU After Annexation	\$10,479,990,420	287,966	\$36,393	64,768	\$161,808
<i>Difference in MSTU</i>	<i>\$313,268,400 less</i>	<i>5,355 less</i>	<i>\$404 lower</i>	<i>1,546 less</i>	<i>\$952 lower</i>

Table 10 shows that as a function of annexation for this fiscal year:

- 2.9% of real property taxable value in the MSTU was annexed.
- 1.8% of the population in the MSTU was annexed.
- 2.3% of the acreage in the MSTU was annexed.
- PCTV of the property annexed was 57% higher than the countywide average, 55% higher than the incorporated average, and 59% higher than the MSTU's average<sup>8</sup>.
- PATV of the property annexed was 10% lower than the countywide average, 26% lower than the incorporated average, and 25% higher than the MSTU's average<sup>8</sup>.
- Annexations caused a decrease in the PCTV (1.1%) and PATV (0.3%) in the MSTU.

**Table 11. Overall Comparison for 2001/02 Fiscal Year**

	<b>Real Property Taxable Value</b>	<b>Estimated Population</b>	<b>PCTV</b>	<b>Acreage</b>	<b>PATV</b>
All Annexations	\$156,157,100	901	\$173,315	612	\$255,197
Countywide	\$37,673,283,540	926,733	\$40,652	152,000	\$247,851
Incorporated	\$26,587,006,640	643,026	\$41,347	87,844	\$302,662
MSTU Before Annexation	\$11,242,434,000	284,608	\$39,501	64,768	\$173,580
MSTU After Annexation	\$11,086,276,900	283,707	\$39,077	64,156	\$172,802
<i>Difference in MSTU</i>	<i>\$156,157,100 less</i>	<i>901 less</i>	<i>\$425 lower</i>	<i>612 less</i>	<i>\$778 lower</i>

<sup>8</sup> Compared to the values of these areas before annexation is factored in.

Table 11 shows that as a function of annexation for this fiscal year:

- 1.4% 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 326% higher than the countywide average, 319% higher than the incorporated average, and 339% higher than the MSTU's average<sup>9</sup>.
- PATV of the property annexed were 3% higher than the countywide average, 16% lower than the incorporated average, and 47% higher than the MSTU's average<sup>9</sup>.
- Annexations caused a decrease in the PCTV (1.1%) and PATV (0.5%) in the MSTU.

**Table 12. Overall Comparison for 2002/03 Fiscal Year**

	Real Property Taxable Value	Estimated Population	PCTV	Acreage	PATV
All Annexations	\$130,452,300	2,021	\$64,548	827.4	\$157,657
Countywide	\$41,167,093,480	934,938	\$44,032	152,000	\$270,836
Incorporated	\$29,294,413,300	649,587	\$45,097	88,671	\$330,371
MSTU Before Annexation	\$12,003,132,480	287,372	\$41,769	64,156	\$187,093
MSTU After Annexation	\$11,872,680,180	285,351	\$41,607	63,329	\$187,477
<i>Difference in MSTU</i>	<i>\$130,452,300 lower</i>	<i>2,021 less</i>	<i>\$161 lower</i>	<i>827 less</i>	<i>\$385 higher</i>

Table 12 shows that as a function of annexation for this fiscal year:

- 1.1% 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 47% higher than the countywide average, 43% higher than the incorporated average, and 55% higher than the MSTU's average<sup>9</sup>.
- PATV of the property annexed was 42% lower than the countywide average, 52% lower than the incorporated average, and 16% lower than the MSTU's average<sup>9</sup>.
- Annexations actually caused a slight decrease in the PCTV (0.4%) and a slight increase in the PATV (0.5%) in the MSTU.

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<sup>9</sup> Compared to the values of these areas before annexation is factored in.

**Table 13. Overall 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>
Annexations	\$70,469,600	1,810	\$38,933	2,892.6	\$24,362
Countywide	\$45,407,288,131	938,505	\$48,383	152,000	\$298,732
Incorporated	\$32,585,504,000	653,629	\$49,853	91,564	\$355,877
MSTU Before Annexation	\$12,892,253,731	286,686	\$44,970	63,329	\$203,577
MSTU After Annexation	\$12,821,784,131	284,876	\$45,008	60,436	\$212,154
<i>Difference in MSTU</i>	<i>\$70,469,600 less</i>	<i>1,810 lower</i>	<i>\$38 higher</i>	<i>2,893 lower</i>	<i>\$8,578 higher</i>

Table 13 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 20% lower than the countywide average, 22% lower than the incorporated average, and 13% lower than the MSTU's average<sup>10</sup>.
- PATV of the property annexed was 92% lower than the countywide average, 93% lower than the incorporated average, and 88% lower than the MSTU's average<sup>10</sup>.
- Annexations actually caused a slight increase in the PCTV (0.1%) and a more significant increase in PATV (4.7%) 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.

<sup>10</sup> Compared to the values of these areas before annexation is factored in.

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## VI. SUMMARY AND CONCLUSIONS

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A summary of the data and analysis in the preceding pages includes the following noteworthy points:

- Annexation is occurring at an average annual pace of some 1,500 acres – of which about one-third or 500 acres is through the voluntary annexation process and two-thirds or 1,000 acres is through the referendum process.
- The 5,878 acres annexed over the four-year period represents about 9 percent of the unincorporated area.
- The average number of people annexed each year over this four-year period is some 2,500 persons and the four-year total of 10,087 represents approximately 3.5% of the MSTU population.
- Parcels with a Residential Countywide Future Land Use Plan classification have been annexed voluntarily more than any other category – 840 acres, or 54% of the total 1,547 acres.
- Parcels with a Public/Semi-Public Countywide Future Land Use Plan classification have been annexed by referendum more than any other category – 2,028 acres, or 52% of the total 3,921 acres (mainly due to the Weedon Island Preserve annexation conducted by St. Petersburg).
- The real property taxable value that has been annexed between 2000/01 and 2003/04 is some \$671 million dollars, or approximately 1.5% of the average value of the MSTU during these four years.
- The ad valorem tax revenue no longer available to the MSTU over the four-year period is \$1.3 million – an average of \$317,000 per year - about evenly attributable to voluntary and referendum annexations.
- The average PCTV of properties annexed for this four-year period is considerably higher than the average PCTV of the incorporated, MSTU or countywide areas.
- The average PATV of properties annexed for the period shown is considerably lower than the average PATV for the incorporated, MSTU, or countywide areas.
- The PCTV and PATV for each of the countywide, incorporated, and MSTU areas have all increased substantially over the four-year period with the MSTU increasing despite annexation.

While the data compiled over the past four fiscal years is a relatively short time from which to establish any conclusive trends, several observations can be made as follows:

- The make-up of an area annexed 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.

- While the fairly wide variations in taxable value, acreage and affected population annexed in any given year make any long-term projections somewhat speculative, the trend line can be instructive for both budgeting and related service delivery projections.
- To the extent that any generalizations can be drawn from the trend data, it appears that, in general, the taxable value being annexed has declined over the four years examined. This is reflected in a declining per capita and per acre taxable value for properties annexed. The amount of acreage being annexed through the referendum process is approximately twice that annexed by voluntary means and the taxable value for this same property is slightly higher than that annexed voluntarily, suggesting that the exclusive means of managing voluntary annexations under Ordinance No. 00-63 addresses only a portion of the annexation issue.

Finally, the foregoing compilation simply provides raw data and data comparisons – it does not provide 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 begin to address how this relates to the marginal benefit or cost of providing services to either the annexing jurisdiction or the jurisdiction from which it was annexed.

In order to draw meaningful conclusions as to the significance and implications of this data, it would be 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.

## APPENDICES

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### A. Voluntary Annexation – By 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. The five remaining cities (Belleair Bluffs, Gulfport, Kenneth City, Redington Shores, and St. Petersburg) did not conduct voluntary annexations during this fiscal year. The table, as well as Tables 1b through 1d, calculates the per capita taxable value (PCTV) and per acre taxable value (PATV) for each of the areas annexed. 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 (using the appropriate fiscal year's MSTU millage rate) is shown.

The table shows that Pinellas Park conducted the most annexations involving non-residential areas, as can be seen in the PCTV column. It is also noted that in 2000/01 the taxable value annexed was the second highest of all the years studied.

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

Municipality	Taxable Value	MSTU Tax Revenue	Estimated 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	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>N/A</b>	<b>510.7</b>	<b>N/A</b>
<b>WEIGHTED AVG</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>\$ 96,497</b>	<b>N/A</b>	<b>\$ 133,399</b>

**2001/02 Fiscal Year Voluntary Annexations**

The following table represents voluntary annexations conducted by nine local governments in Pinellas County. The four remaining cities (Belleair Bluffs, Gulfport, Kenneth City, and Redington Shores) did not conduct voluntary annexations that fiscal year.

This table shows that Largo annexed significant acreage and taxable value during this fiscal year. The amount of value annexed is over four times higher than any local government in any of the years studied so far and more than twice as much as the 2000/01 fiscal year shown in the next section. Again, as can be seen in the PCTV column the value of \$2.9 million and the resulting weighted average of \$252,508 appears extremely high given the population annexed, whereas the PATV is somewhat more moderate. The overall PCTV for this period is still significantly higher than in any of the years studied. In fact, later in the report it can be seen that this one years worth of annexations by Largo significantly impacts the PCTV for all annexations combined (see last column in table 4a).

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

Municipality	Taxable Value	MSTU Tax Revenue	Estimated 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	0	20.9	31,426
Tarpon Springs	429,600	\$797	0	0	24.4	17,607
<b>TOTAL</b>	<b>\$ 141,909,600</b>	<b>\$263,384</b>	<b>562</b>	<b>N/A</b>	<b>568.3</b>	<b>N/A</b>
<b>WEIGHTED AVG</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>\$ 252,508</b>	<b>N/A</b>	<b>\$ 249,709</b>

### 2002/03 Fiscal Year Voluntary Annexations

The following table represents voluntary annexations conducted by nine local governments in Pinellas County during last fiscal year. The four remaining cities (Belleair Bluffs, Gulfport, Redington Shores, and Seminole) did not conduct voluntary annexations that fiscal year.

This table shows a slightly lower PATV than for annexations conducted in 2003/04, a significantly higher PCTV for the year compared with last year, but still lower than the overall average shown in the summary table. This higher PCTV is due mainly to the annexation of non-residential areas.

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

Municipality	Taxable Value	MSTU Tax Revenue	Estimated 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	303,857
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>N/A</b>	<b>463.4</b>	<b>N/A</b>
<b>WEIGHTED AVG</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>\$ 65,208</b>	<b>N/A</b>	<b>\$ 110,463</b>

**2003/04 Fiscal Year Voluntary Annexations**

The following table represents one year of voluntary annexations conducted by eight local governments in Pinellas County. The five remaining cities (Belleair Bluffs, Gulfport, Kenneth City, Redington Shores, and Tarpon Springs) did not conduct voluntary annexations this fiscal year.

Also, shown within the table is that Largo annexed the greatest total amount of area and taxable value, but in contrast, these areas had the third lowest PATV and 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**

<b>Municipality</b>	<b>Taxable Value</b>	<b>MSTU Tax Revenue</b>	<b>Estimated Population</b>	<b>PCTV</b>	<b>Acreage</b>	<b>PATV</b>
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>N/A</b>	<b>419.8</b>	<b>N/A</b>
<b>WEIGHTED AVG</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>\$29,876</b>	<b>N/A</b>	<b>\$128,811</b>

## B. Referendum Annexation – By 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. Also, the PATV is significantly higher than the average for the four years studied (see PATV column in Table 2), while the PCTV is consistent with the average for the four years.

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

Municipality	Taxable Value	MSTU Tax Revenue	Estimated Population	PCTV	Acreage	PATV
Seminole <sup>11</sup>	\$ 128,955,000	\$ 239,340	1,283	\$ 100,511	536	\$ 240,498
Seminole <sup>12</sup>	49,044,900	91,027	1,894	25,895	391	125,435
Seminole <sup>13</sup>	42,245,800	78,408	709	59,585	168	251,463
Seminole <sup>14</sup>	\$8,969,900	\$21,133	396	\$22,651	23	\$389,097
Seminole <sup>15</sup>	15,926,000	37,522	367	43,395	41	390,283
<b>TOTAL</b>	\$245,141,600	\$467,430	4,649	N/A	1,035	N/A
<b>AVERAGE</b>	\$81,713,867	\$155,810	1550	N/A	345	N/A
<b>WEIGHTED AVG</b>	N/A	N/A	N/A	\$52,730	N/A	\$236,794

<sup>11</sup> Seminole Lakes (AN 00-07)

<sup>12</sup> The Gardens (AN 00-08)

<sup>13</sup> Woodbridge (AN 00-09)

<sup>14</sup> Area "A" (AN 01-01)

<sup>15</sup> Area "C" (AN 01-02)

**2001/02 Fiscal Year Referendum Annexations**

This table shows a significantly higher PATV than all years studied (see Table 2), as well as a much lower PCTV. This lower 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**

<b>Municipality</b>	<b>Taxable Value</b>	<b>MSTU Tax Revenue</b>	<b>Estimated Population</b>	<b>PCTV</b>	<b>Acreage</b>	<b>PATV</b>
Seminole <sup>16</sup>	\$2,721,800	\$6,413	64	\$42,528	16	\$169,555
Seminole <sup>17</sup>	\$11,525,700	\$27,155	275	\$41,912	28	\$418,266
<b>TOTAL</b>	\$14,247,500	\$33,568	339	N/A	44	N/A
<b>AVERAGE</b>	\$7,123,750	\$16,784	170	N/A	22	N/A
<b>WEIGHTED AVG</b>	N/A	N/A	N/A	\$42,028	N/A	\$326,714

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<sup>16</sup> Area "A" (AN 01-04)

<sup>17</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 2d) for these referendum annexations and an above average PCTV.

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

<b>Municipality</b>	<b>Taxable Value</b>	<b>MSTU Tax Revenue</b>	<b>Estimated Population</b>	<b>PCTV</b>	<b>Acreage</b>	<b>PATV</b>
Largo <sup>18</sup>	\$1,067,400	\$2,515	0	N/A	13	\$81,549
Seminole <sup>19</sup>	\$68,290,700	\$160,893	875	\$78,047	259	\$263,669
Seminole <sup>20</sup>	\$6,786,500	\$15,989	267	\$25,418	74	\$91,986
Gulfport <sup>21</sup>	\$3,119,100	\$7,349	94	\$33,182	18	\$171,621
<b>TOTAL</b>	\$79,263,700	\$186,746	1,236	N/A	364	N/A
<b>AVERAGE</b>	\$19,815,925	\$46,687	309	N/A	91	N/A
<b>WEIGHTED AVG</b>	N/A	N/A	N/A	\$64,129	N/A	\$217,732

<sup>18</sup> Largo (AN 02-01) - no registered electors

<sup>19</sup> Northwest (AN 02-05)

<sup>20</sup> Timberwoods/Parkview (AN 02-06)

<sup>21</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 "non-referendum 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 is not required or 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.

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

Municipality	Taxable Value	MSTU Tax Revenue	Estimated Population	PCTV	Acreage	PATV
Largo <sup>22</sup>	\$9,304,900	\$17,340	0	N/A	91	\$102,591
St. Petersburg <sup>23</sup>	7,089,800	14,995	0	N/A	2,382	\$2,976
<b>TOTAL</b>	\$16,394,700	\$32,335	0	N/A	2,473	N/A
<b>AVERAGE</b>	\$5,464,900	\$10,778	0	N/A	824	N/A
<b>WEIGHTED AVG</b>	N/A	N/A	N/A	N/A	N/A	\$6,630

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<sup>22</sup> West of 49th Street Area (This annexation currently in litigation) - no registered electors

<sup>23</sup> Weedon Island Preserve North - no registered electors

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

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

<b>Municipality</b>	<b>Taxable Value</b>	<b>MSTU Tax Revenue</b>	<b>Estimated 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	N/A	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>N/A</b>	<b>1,606.1</b>	<b>N/A</b>
<b>WEIGHTED AVG</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>\$58,500</b>	<b>N/A</b>	<b>\$195,049</b>

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

<b>Municipality</b>	<b>Taxable Value</b>	<b>MSTU Tax Revenue</b>	<b>Estimated Population</b>	<b>PCTV</b>	<b>Acreage</b>	<b>PATV</b>
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	N/A	20.9	\$31,426
Tarpon Springs	\$429,600	\$797	0	N/A	24.4	\$17,607
<b>TOTAL</b>	<b>\$156,157,100</b>	<b>\$296,952</b>	<b>901</b>	<b>N/A</b>	<b>611.9</b>	<b>N/A</b>
<b>WEIGHTED AVG</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>\$173,315</b>	<b>N/A</b>	<b>\$255,197</b>

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

Municipality	Taxable Value	MSTU Tax Revenue	Estimated 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	#DIV/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	1142	\$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	N/A	23.3	\$2,648
<b>TOTAL</b>	<b>\$130,452,300</b>	<b>\$307,346</b>	<b>2021</b>	<b>N/A</b>	<b>827.4</b>	<b>N/A</b>
<b>WEIGHTED AVG</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>\$64,548</b>	<b>N/A</b>	<b>\$157,657</b>

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

Municipality	Taxable Value	MSTU Tax Revenue	Estimated 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	1174	\$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	2382.3	\$2,988
<b>TOTAL</b>	<b>\$70,469,600</b>	<b>\$159,735</b>	<b>1810</b>	<b>N/A</b>	<b>2892.6</b>	<b>N/A</b>
<b>WEIGHTED AVG</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>\$38,933</b>	<b>N/A</b>	<b>\$24,362</b>