

COMPOSITE
ANNEXATION
REPORT FOR
PINELLAS COUNTY
FY 2000/01 - 2004/05

Prepared By the Pinellas Planning Council



COMPOSITE ANNEXATION
REPORT FOR PINELLAS COUNTY
FISCAL YEARS
2000/01 - 2004/05

Pinellas Planning Council

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Prepared by the Pinellas Planning Council

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I. INTRODUCTION

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 five 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 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 these annexations was collected for fiscal years 2000/01 through 2004/05. 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 five 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. 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 these years 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 (Municipal Service Taxing Unit). 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.

Next, this combined data is 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

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 Ord. No. 00-63.

A. Voluntary Annexation

Land within any of the thirteen planning areas¹ 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 Pinellas County Ord. No. 00-63.

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 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.

¹ Note: All land within the Redington Shores Voluntary Annexation Planning Area has been annexed.

Two sections of the Florida Statutes contain prerequisites to any annexation by referendum. Sections 171.0413(5)² and (6)³ state that 30 percent or more of the land in 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 at 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, commonly referred to as “non-referendum 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 used nine times out of nineteen referendum annexations approved during the study period.

² 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.

³ 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.

III. COUNCIL ANNEXATION REVIEW

A. Voluntary Annexation

Data for the majority⁴ of the annexation petitions included in this section are those that were received by the local government after Pinellas County Ord. No. 00-63 was adopted in November 2000. The data⁵ only pertains to applications for annexation received under the review process outlined in that ordinance and 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 and that the data are for proposed applications only. Data on annexations finalized by the annexing municipality is included in Section V.

There were a total of 1,001 applications submitted to the Council by 12 municipalities in Pinellas County during the study period. Each of these was forwarded to the Council for a limited review to determine compliance with Pinellas County Ord. No. 00-63. There were 956 applications found in compliance and 45 that were either withdrawn or found in non-compliance.

**Table 1. Voluntary Annexations Reviewed
(November 2000 to September 30, 2005)**

| Fiscal Year | Proposed Annexations Reviewed | Proposed Annexations Compliant | Full Reviews Requested | Full Reviews Compliant | Full Reviews Non-Compliant | Full Reviews Withdrawn |
|---------------------|--------------------------------------|---------------------------------------|-------------------------------|-------------------------------|-----------------------------------|-------------------------------|
| 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 |
| TOTAL | 1,001 | 956 | 12 | 7 | 2 | 3 |
| AVG PER YEAR | 200 | 191 | N/A | N/A | N/A | N/A |

⁴ 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.

⁵ 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 made⁶. 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 12 full reviews were conducted during the study period, with 7 being found in-compliance, 2 in non-compliance, and 3 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 26 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, 14 of these were forwarded to the PPC staff for an advisory review to determine compliance with the resolution. PPC staff determined that 13 of those were compliant applications, with 7 approved without a vote, given that there were no voters in the area, and 6 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.

⁶ 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 PLAN MAP DESIGNATIONS

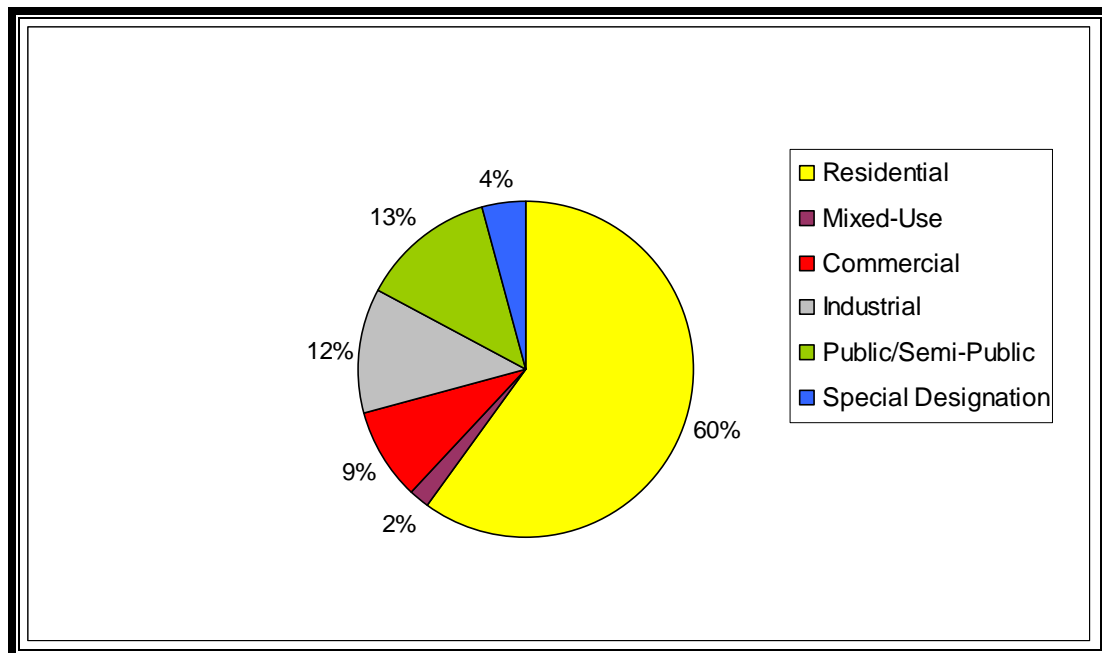
A. Voluntary Annexation

Proposed voluntary annexations reviewed by PPC staff under Pinellas County Ord. No. 00-63 amounted to over 2,400 acres during the study period. The table and chart below show those proposed annexations⁷ that were reviewed by Council staff and where each fell within the major Countywide Plan Map classifications.

Table 2. Reviewed Area by Major Countywide Plan Map Classification

| Major Plan Classification | Acres Involved | Percent |
|---------------------------|----------------|---------|
| Residential | 1,231 | 60% |
| Mixed-Use | 38 | 2% |
| Commercial | 183 | 9% |
| Industrial | 249 | 12% |
| Public/Semi-Public | 263 | 13% |
| Special Designation | 88 | 4% |
| Total | 2,051 | 100% |

Chart 1. Reviewed Area by Major Countywide Plan Map Classification



⁷ It should be noted that right-of-way is not included in either the table or chart, but totaled 167 acres for proposed voluntary annexations reviewed.

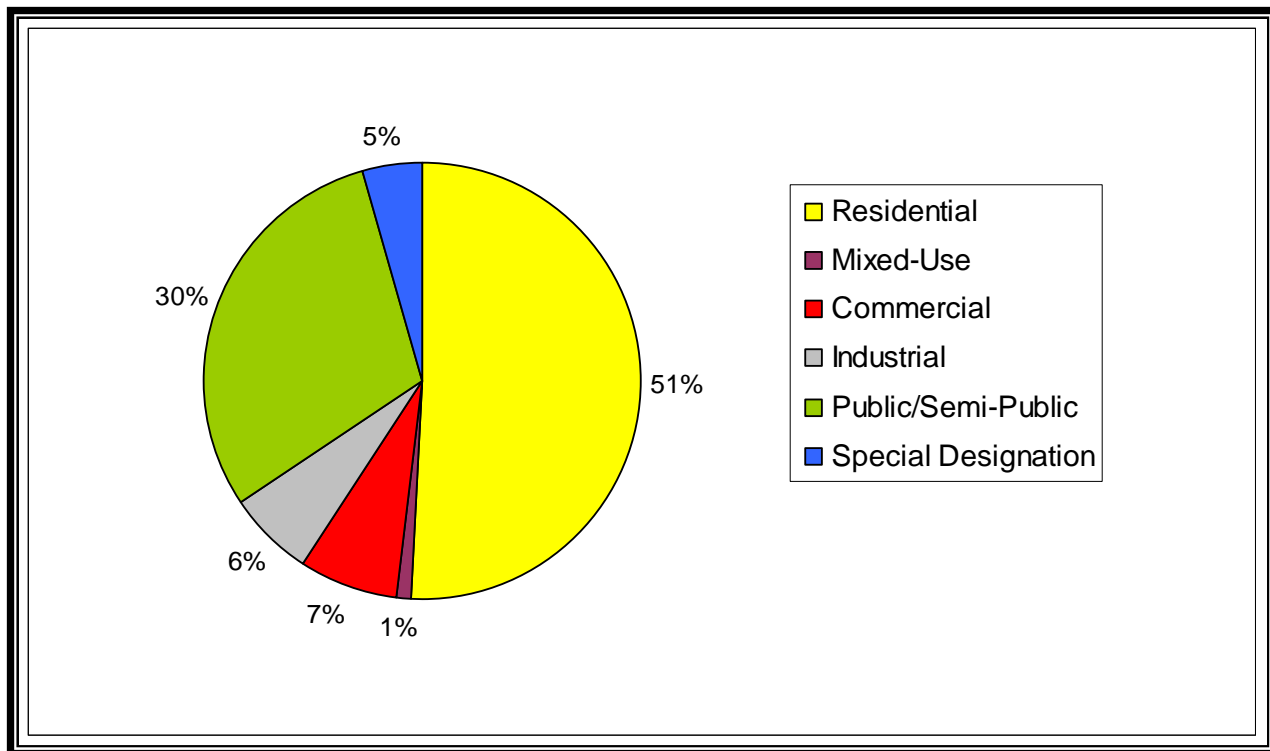
B. Referendum Annexation

Referendum annexation during the study period amounted to approximately 4,000 acres. The table and chart below show those annexations by the major Countywide Plan Map classifications.⁸ The Weedon Preserve annexation of 2,384 acres is not included in the table and chart below. This annexation consisted of mostly Preservation and Open/Space.

Table 3. Annexed Area by Major Countywide Plan Map Classification

| Major Plan Classification | Acres Annexed | Percent |
|---------------------------|---------------|---------|
| Residential | 832 | 51% |
| Mixed-Use | 16 | 1% |
| Commercial | 120 | 7% |
| Industrial | 106 | 6% |
| Public/Semi-Public | 488 | 30% |
| Special Designation | 74 | 5% |
| Total | 1,635 | 100% |

Chart 2. Annexed Area by Major Countywide Plan Map Classification



⁸ It should be noted that right-of-way is not included in either the table or chart, but totaled 519 acres annexed during the study period.

V. AD VALOREM TAXABLE VALUE OF APPROVED ANNEXATIONS

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, 2003/04, and 2004/05 fiscal years. The majority of these completed annexations were reviewed as set forth in Pinellas County Ord. 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 resulting per capita (PCTV) and per acre (PATV) taxable values.

Table 4. Summary of Approved Voluntary Annexations

| 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 |
| 2004/05 | 135,445,700 | 319,110 | 2,624 | 51,626 | 505.1 | 268,156 |
| TOTAL | \$ 450,745,600 | \$939,907 | 6,487 | N/A | 2,467.3 | N/A |
| AVG PER YR. | \$ 90,149,120 | \$187,981 | 1,297 | N/A | 493.5 | N/A |
| WEIGHTED AVG | N/A | N/A | N/A | \$69,484 | N/A | \$182,688 |

Table 4 shows:

- The total real property taxable value affected by annexation was approximately \$451 million, or an average of some \$90 million per year.
- Over \$939,000 of tax revenue otherwise attributable to the MSTU was affected during the five years, with an average loss of approximately \$188,000 per year.
- The average PCTV was approximately \$70,000 and the average PATV was approximately \$183,000 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 five years. For per acre values, the fifth fiscal year was higher than the other four years. However, the last fiscal year added to the study has begun to reverse the trend that was in place showing both per capita and per acre values contracting 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 18 of the 26 referendum annexations initiated were approved and the voters of the area proposed for annexation defeated 8.

A total of 8 of the 19 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 | 7 | 0 | 5 | 2 |
| 2004/05 | 6 | 0 | 1 | 5 |
| TOTAL | 26 | 10 | 8 | 8 |
| AVERAGE PER YEAR | 5.2 | 2 | 1.6 | 1.6 |

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 | N/A | 2,472.8 | 6,630 |
| 2004/05 | 28,170,000 | 66,369 | 0 | N/A | 100.5 | 280,299 |
| TOTAL | \$383,217,500 | \$711,880 | 6,224 | N/A | 4,016.2 | N/A |
| AVG PER YR. | \$76,643,500 | \$142,376 | 1,245 | N/A | 803.2 | N/A |
| WEIGHTED AVG | N/A | N/A | N/A | \$61,571 | N/A | \$95,419 |

Table 6 shows:

- Tax revenues that would otherwise have been received by the MSTU were approximately \$712,000, or some \$142,000 per year, compared with \$187,000 per year for voluntary annexation.
- The PCTV averaged \$61,571, while the PATV was \$95,419 on average for referendum annexation, compared with \$69,484 and \$182,688 respectively for voluntary annexations.
- The average number of acres annexed per year for this same period was 803 for referendum annexation and 494 for voluntary annexation.
- An average of 1,245 persons were estimated to be within referendum annexation areas each year during the five-year period, compared with 1,297 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 lower total taxable value but a higher acreage than voluntary annexations, as well as affecting a slightly lower population and correspondingly, a significantly lower per capita taxable valuation.
- The weighted average per-capita and per-acre taxable values for the five-year period studied are higher for voluntary annexations than the referendum annexations, with the PATV for voluntary annexations being significantly higher (\$95,419 vs. \$182,688).

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 |
| 2004/05 | 163,615,700 | 385,479 | 2,624 | 62,354 | 606 | 270,171 |
| TOTAL | \$833,963,100 | \$1,651,788 | 12,711 | N/A | 6,484 | N/A |
| AVG PER YEAR | \$166,792,620 | \$330,357 | 2,542 | N/A | 1,297 | N/A |
| WEIGHTED AVG | N/A | N/A | N/A | \$65,610 | N/A | \$128,629 |

Table 7 shows:

- A total real property taxable value of approximately \$834 million has been annexed in the five-year period, representing an average of some \$167 million per year.
- The total estimated impact to MSTU tax revenues was approximately \$1.7 million – or approximately \$330,000 per year on average.

What is significant is that, with the exception of year five, the total taxable value annexed has declined each year. This number is even more significant when you consider that real property taxable value in Pinellas County overall has been increasing every year (almost 39% over the five-year period).

Chart 3. Total Taxable Value (Real Property) Annexed

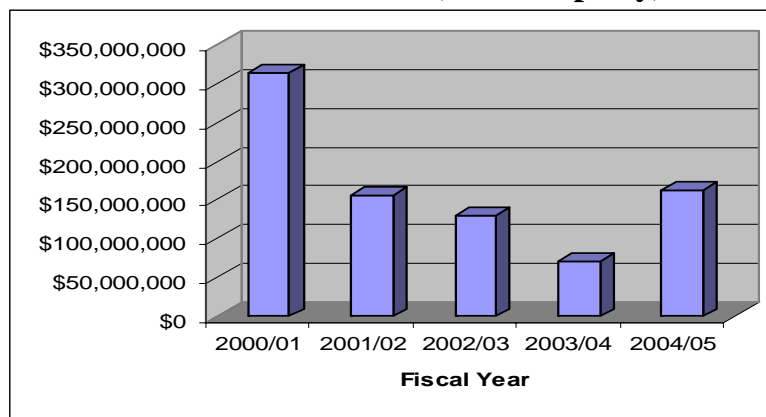


Chart 4. Total Population Annexed

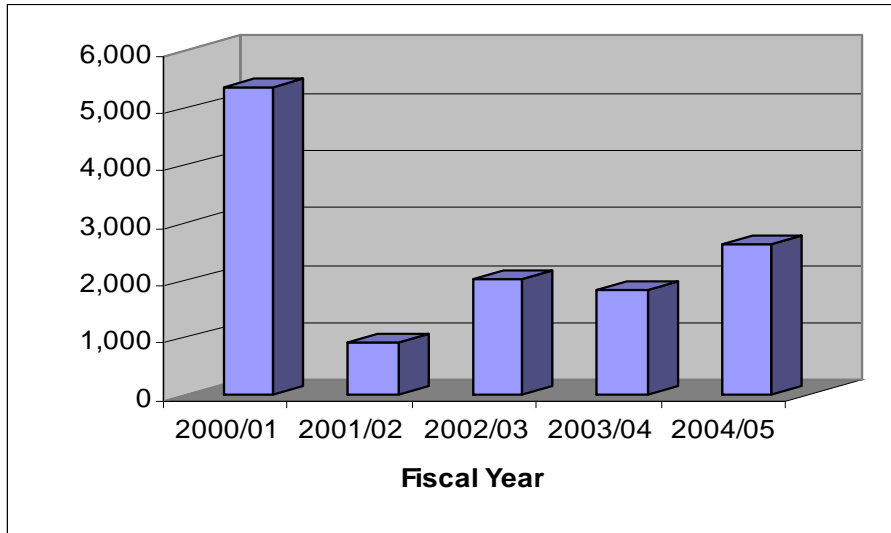
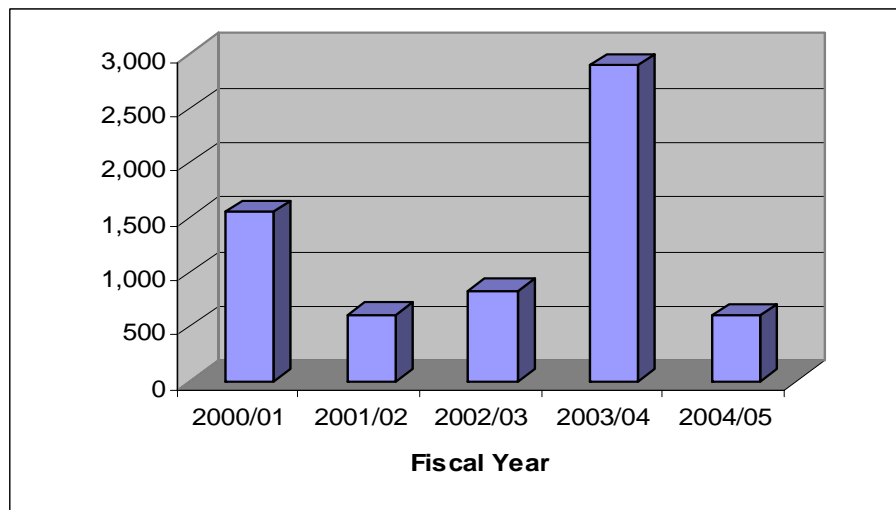


Chart 5. Total Acres Annexed



D. Taxable Value Comparison

The following tables relate voluntary and referendum annexations that occurred over the five-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 fared if no annexations occurred.

Table 8. Per Capita Taxable Value (PCTV)

| Fiscal Year | Countywide | Incorporated | MSTU* | Annexed |
|--------------|------------|--------------|----------|----------|
| 2000/01 | \$40,881 | \$41,967 | \$38,857 | \$58,500 |
| 2001/02 | 44,422 | 45,557 | 42,265 | 173,315 |
| 2002/03 | 48,567 | 50,163 | 45,071 | 64,548 |
| 2003/04 | 54,015 | 56,155 | 49,042 | 38,933 |
| 2004/05 | 60,602 | 62,670 | 55,607 | 62,354 |
| WEIGHTED AVG | \$49,810 | \$51,494 | \$46,117 | \$65,610 |

*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 10% higher than the MSTU, and 3% higher than countywide average.
- The average PCTV of all annexations during the five-year study period was significantly above the value in the countywide, incorporated, and MSTU areas. The average PCTV of \$65,610 for areas annexed was 32% higher than the countywide average, 27% higher than the incorporated average, and 42% higher than the MSTU average.
- Irrespective of annexations, the overall PCTVs increased over the five-year period.
- Compared with last year's report annexed PCTV of \$66,457, the annexed value has dropped while the values for each area surveyed increased significantly.

Chart 6. Per Capita Taxable Value – Overall

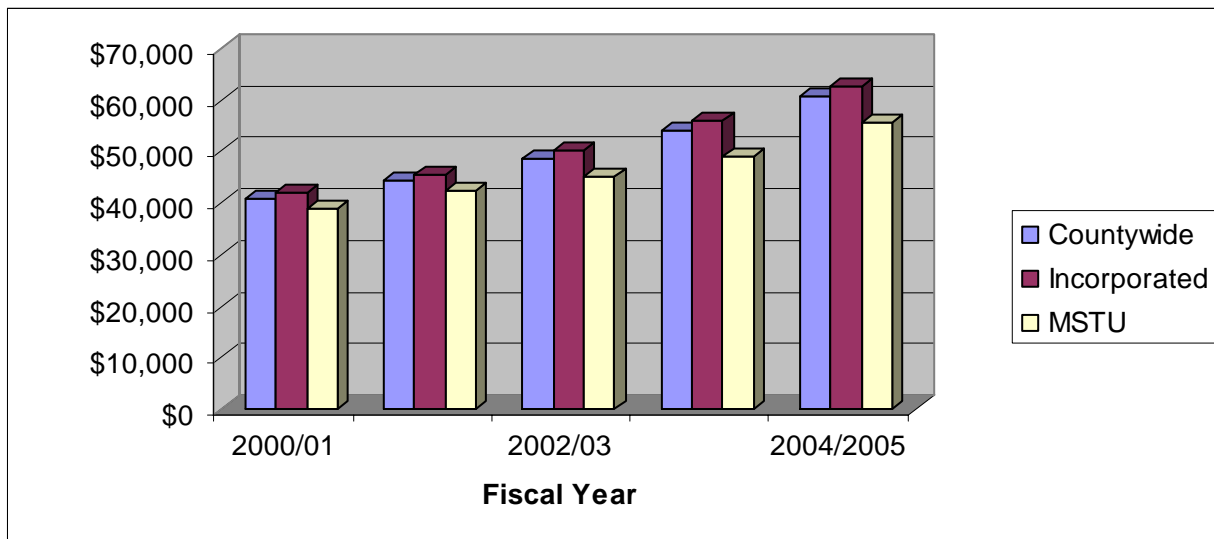


Chart 7. Per Capita Taxable Value - Annexed Value

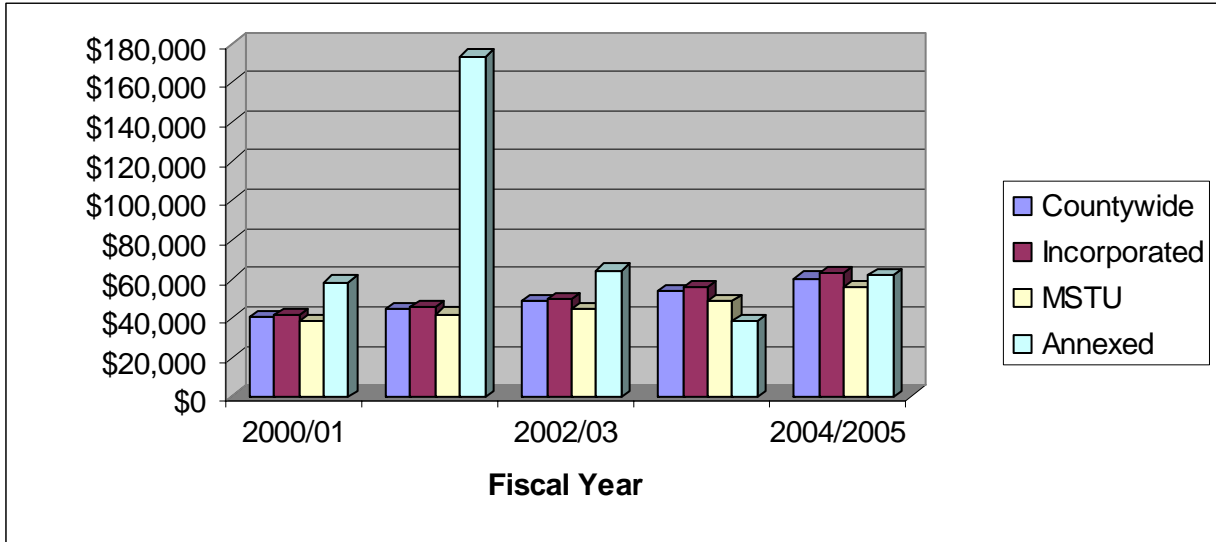


Table 9. Per Acre Taxable Value (PATV)

| Fiscal Year | Countywide | Incorporated | MSTU* | Annexed |
|---------------------|------------------|------------------|------------------|------------------|
| 2000/01 | \$247,838 | \$304,785 | \$171,875 | \$202,638 |
| 2001/02 | 270,836 | 333,483 | 185,722 | 255,197 |
| 2002/03 | 298,732 | 367,486 | 201,886 | 157,657 |
| 2003/04 | 333,511 | 400,861 | 222,011 | 24,362 |
| 2004/05 | 385,512 | 466,652 | 260,612 | 270,171 |
| WEIGHTED AVG | \$307,286 | \$375,843 | \$207,487 | \$128,629 |

*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 81% higher than the average value of the MSTU and 22% higher than the average per acre value countywide.
- The PATV of all annexations fell below the incorporated values in all five years, with the weighted average below all areas.
- The average PATV of annexed property was 58% lower than the countywide average, 66% lower than the incorporated area average, 38% 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 five-year study period by 56% countywide, incorporated by 53%, and the MSTU average by 52%. While these areas are

significantly increased, the value of annexed areas are still significantly lower than each area surveyed.

Chart 8. Per Acre Taxable Value - Overall

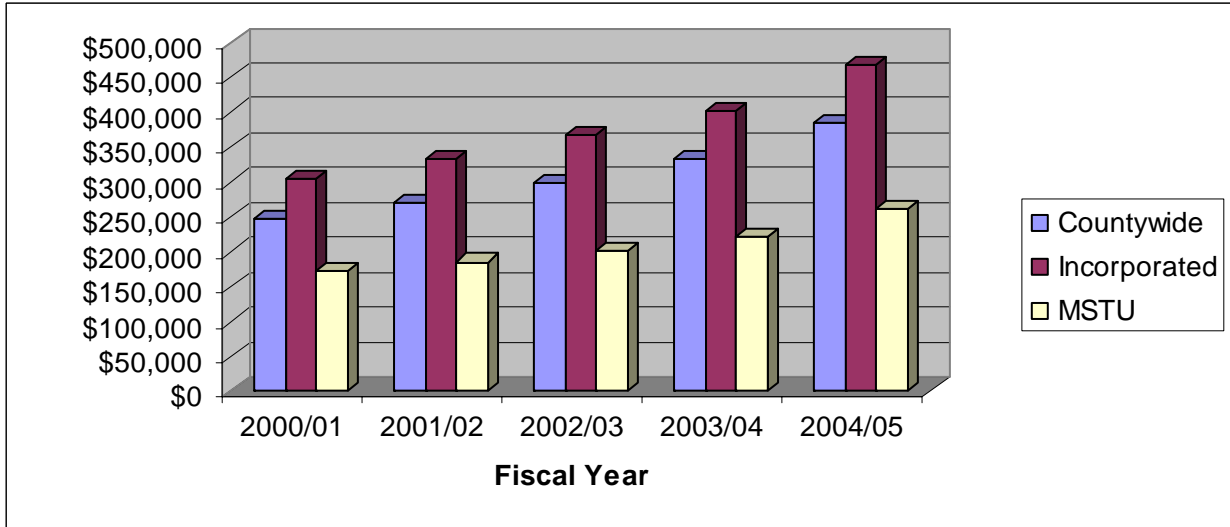
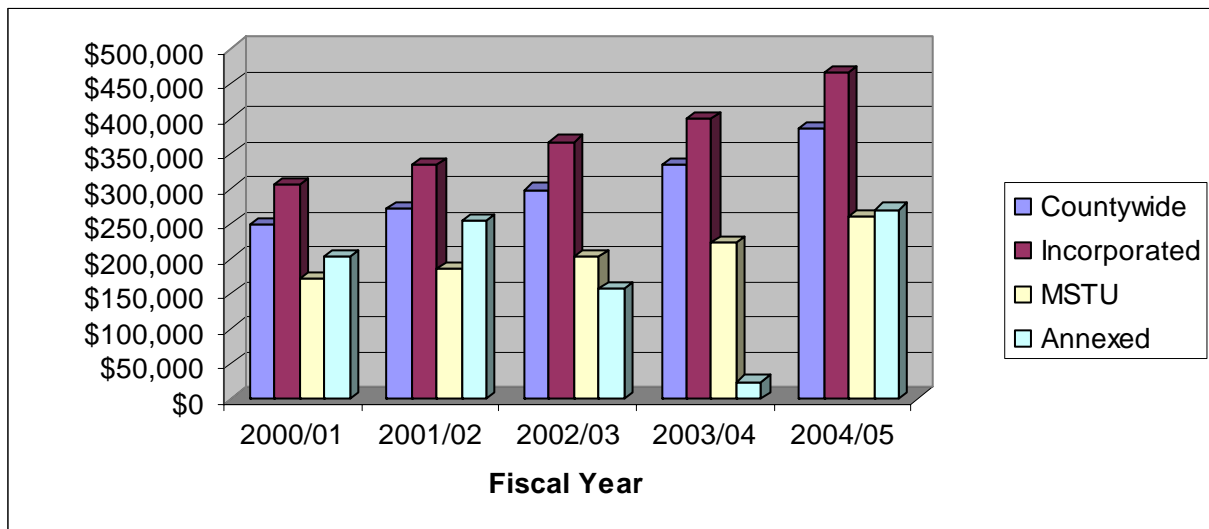


Chart 9. Per Acre Taxable Value - Annexed Value



One common misconception is that the real property taxable value of the MSTU experiences an overall decrease 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 \$11.1 billion in FY 2000/01 to \$15.6 billion in FY 2004/05, even with the voluntary and referendum annexations that occurred during this same period.

VI. SUMMARY AND CONCLUSIONS

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 1,300 acres – of which about 40% or 500 acres is through the voluntary annexation process and 60% or 800 acres is through the referendum process.
- The 6,056⁹ acres annexed over the five-year period represents about 20 percent of the unincorporated area inside the annexation planning areas, with 8% of that by voluntary annexation and 12% by referendum annexation. Without the Weedon Preserve annexation, the remaining referendum annexations consist of only 4.1% of what was annexed and the total would amount to some 12.1 percent of the unincorporated area within the voluntary annexation planning areas.
- The average number of people annexed each year over this five-year period is some 2,500 persons and the five-year total of 12,711 represents approximately 4.4% of the MSTU population.
- Parcels with a Residential Countywide Plan Map classification have been annexed voluntarily more than any other category – 1,231 acres, or 60% of the total 2,051 acres.
- Parcels with a Public/Semi-Public Countywide Plan Map classification have been annexed by referendum more than any other category – 2,028 acres, or 50% of the total 4,019 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 2004/05 is some \$834 million dollars, or approximately 5.8% of the average value of the MSTU during these five years.
- The ad valorem tax revenue no longer available to the MSTU over the five-year period is \$1.7 million – an average of \$330,000 per year - about evenly attributable to voluntary and referendum annexations.
- The average PCTV of properties annexed for this five-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 five-year period with the MSTU increasing despite annexation.
- The average PCTV annexed has dropped while the values for each area surveyed increased significantly.

⁹ There were 429 acres annexed by referendum outside the voluntary annexation planning areas.

While the data compiled over the past five 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.
- If annexation continued at the same rate it has over the past five years, it would take approximately 48 years to fill-in the voluntary annexation planning areas by way of only voluntary annexations (assuming everyone ultimately chose to annex).
- On the basis of referendum/involuntary annexation alone, it would take approximately 98 years to fill-in the voluntary annexation planning areas¹⁰.
- With voluntary and referendum combined, it would take approximately 32 years to completely fill-in the voluntary annexation planning areas⁹.

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.

¹⁰ Does not include the Weedon Preserve annexation of 2,384 acres.

APPENDICES

A. Voluntary Annexation – By City and 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 1e, 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 third 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 | 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 | 529,100 | 850 | 13 | 40,700 | 37.5 | 14,109 |
| Tarpon Springs | 600,300 | 964 | 4 | 150,075 | 7.5 | 80,040 |
| TOTAL | \$ 68,126,800 | \$109,412 | 706 | N/A | 510.7 | N/A |
| WEIGHTED AVG | N/A | N/A | N/A | \$ 96,497 | N/A | \$ 133,399 |

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 significantly 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 previous 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 year's 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 | N/A | 20.9 | 31,426 |
| Tarpon Springs | 429,600 | 797 | 0 | N/A | 24.4 | 17,607 |
| TOTAL | \$ 141,909,600 | \$263,384 | 562 | N/A | 568.3 | N/A |
| WEIGHTED AVG | N/A | N/A | N/A | \$ 252,508 | N/A | \$ 249,709 |

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 FY03/04, 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 | N/A | 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 | N/A | 23.3 | 2,648 |
| TOTAL | \$51,188,600 | \$120,600 | 785 | N/A | 463.4 | N/A |
| WEIGHTED AVG | N/A | N/A | N/A | \$ 65,208 | N/A | \$ 110,463 |

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 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 | 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 | 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 |
| TOTAL | \$54,074,900 | \$127,400 | 1,810 | N/A | 419.8 | N/A |
| WEIGHTED AVG | N/A | N/A | N/A | \$29,876 | N/A | \$128,811 |

2004/05 Fiscal Year Voluntary Annexations

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

Also, shown within the table is that again Largo annexed the greatest total amount of area and taxable value. This year had the highest PATV and the second lowest PCTV. Also, this year had the highest MSTU tax revenues annexed.

Table 1e. 2004/05 Fiscal Year Voluntary Annexations

| Municipality | Taxable Value | MSTU Tax Revenue | Estimated 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 | N/A | 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 | N/A | 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 |
| TOTAL | \$135,445,700 | \$319,110 | 2,624 | N/A | 505.1 | N/A |
| WEIGHTED AVG | N/A | N/A | N/A | \$51,626 | N/A | \$268,156 |

B. Referendum Annexation – By City and 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. This made the taxable value annexed significantly higher than the average for the five years studied.

Table 2a. Fiscal Year 2000/01 Referendum Annexations

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

¹¹ Seminole Lakes (AN 00-07)

¹² The Gardens (AN 00-08)

¹³ Woodbridge (AN 00-09)

¹⁴ Area "A" (AN 01-01)

¹⁵ 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

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

¹⁶ Area "A" (AN 01-04)

¹⁷ 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 the highest PCTV of the five years studied.

Table 2c. Fiscal Year 2002/03 Referendum Annexations

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

¹⁸ Largo (AN 02-01) - no registered electors

¹⁹ Northwest (AN 02-05)

²⁰ Timberwoods/Parkview (AN 02-06)

²¹ 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 ²² | \$9,304,900 | \$17,340 | 0 | N/A | 91 | \$102,591 |
| St. Petersburg ²³ | 7,089,800 | 14,995 | 0 | N/A | 2,382 | 2,976 |
| TOTAL | \$16,394,700 | \$32,335 | 0 | N/A | 2,473 | N/A |
| AVERAGE | \$5,464,900 | \$10,778 | 0 | N/A | 824 | N/A |
| WEIGHTED AVG | N/A | N/A | N/A | N/A | N/A | \$6,630 |

²² West of 49th Street Area - no registered electors

²³ 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 "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 high PATV and nonexistent PCTV.

Table 2e. Fiscal Year 2004/05 Referendum Annexations

| Municipality | Taxable Value | MSTU Tax Revenue | Estimated Population | PCTV | Acreage | PATV |
|------------------------------|---------------|------------------|----------------------|------|---------|-----------|
| Largo ²⁴ | \$2,893,400 | \$6,708 | 0 | N/A | 6 | \$508,429 |
| Largo ²⁵ | 5,263,300 | 12,400 | 0 | N/A | 27 | 198,615 |
| St. Petersburg ²⁶ | 13,221,400 | 31,150 | 0 | N/A | 21 | 638,715 |
| St. Petersburg ²⁷ | 5,560,100 | 13,100 | 0 | N/A | 22 | 257,412 |
| Largo ²⁸ | 1,278,000 | 3,011 | 0 | N/A | 26 | 48,966 |
| TOTAL | \$28,170,000 | \$66,369 | 0 | N/A | 101 | N/A |
| AVERAGE | \$5,634,000 | \$13,274 | 0 | N/A | 20 | N/A |
| WEIGHTED AVG | N/A | N/A | N/A | N/A | N/A | \$280,299 |

²⁴ Roosevelt Boulevard and 58th Street - no registered electors

²⁵ 58th Street and Whitney Road - no registered electors

²⁶ North St. Petersburg - no registered electors

²⁷ Pirate's Cove - no registered electors

²⁸ 16th Avenue Southeast - no registered electors

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

Table 3a. 2000/01 Fiscal Year - All 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 | 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 |
| TOTAL | \$313,268,400 | \$576,842 | 5,355 | N/A | 1,606.1 | N/A |
| WEIGHTED AVG | N/A | N/A | N/A | \$58,500 | N/A | \$195,049 |

Table 3b. 2001/02 Fiscal Year - All 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 | 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 |
| TOTAL | \$156,157,100 | \$296,952 | 901 | N/A | 611.9 | N/A |
| WEIGHTED AVG | N/A | N/A | N/A | \$173,315 | N/A | \$255,197 |

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 | N/A | 1.5 | 137,133 |
| Largo | 21,339,400 | 50,276 | 535 | 39,887 | 102.2 | 208,823 |
| Oldsmar | 0 | 0 | 0 | N/A | 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 | N/A | 23.3 | 2,648 |
| TOTAL | \$130,452,300 | \$307,346 | 2,021 | N/A | 827.4 | N/A |
| WEIGHTED AVG | N/A | N/A | N/A | \$64,548 | N/A | \$157,657 |

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 | 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 |
| TOTAL | \$70,469,600 | \$159,735 | 1,810 | N/A | 2,892.6 | N/A |
| WEIGHTED AVG | N/A | N/A | N/A | \$38,933 | N/A | \$24,362 |

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

| Municipality | Taxable Value | MSTU Tax Revenue | Estimated 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 | N/A | 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 | N/A | 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 |
| TOTAL | \$163,615,700 | \$385,479 | 2,624 | N/A | 605.6 | N/A |
| WEIGHTED AVG | N/A | N/A | N/A | \$62,354 | N/A | \$270,171 |

D. Overall Comparison – By Fiscal Year

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

| | Real Property Taxable Value | Estimated Population | PCTV | Acreage | PATV |
|---------------------------|------------------------------------|-----------------------------|------------------------|-----------------------|------------------------|
| All Annexations | \$313,268,400 | 5,355 | \$58,500 | 1,546 | \$202,638 |
| Countywide | 37,671,431,940 | 921,495 | 40,881 | 152,000 | 247,838 |
| Incorporated | 26,587,006,640 | 633,529 | 41,967 | 87,232 | 304,785 |
| MSTU Before Annexation | 11,397,693,700 | 293,321 | 38,857 | 66,314 | 171,875 |
| MSTU After Annexation | \$11,084,425,300 | 287,966 | \$38,492 | 64,768 | \$171,140 |
| <i>Difference in MSTU</i> | <i>\$313,268,400 less</i> | <i>5,355 less</i> | <i>\$365 lower</i> | <i>1,546 less</i> | <i>\$734 lower</i> |

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.
- 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 43% higher than the countywide average, 39% higher than the incorporated average, and 51% higher than the MSTU's average²⁹.
- 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 (1.0%) and PATV (0.4%) in the MSTU.

²⁹ Compared to the values of these areas before annexation is factored into the equation.

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

| | Real Property Taxable Value | Estimated Population | PCTV | Acreage | PATV |
|---------------------------|------------------------------------|-----------------------------|------------------------|---------------------|------------------------|
| All Annexations | \$156,157,100 | 901 | \$173,315 | 612 | \$255,197 |
| Countywide | 41,167,093,480 | 926,733 | 44,442 | 152,000 | 270,836 |
| Incorporated | 29,294,413,300 | 643,026 | 45,557 | 87,844 | 333,483 |
| MSTU Before Annexation | 12,028,837,280 | 284,608 | 42,265 | 64,768 | 185,722 |
| MSTU After Annexation | \$11,872,680,180 | 283,707 | \$41,848 | 64,156 | \$185,059 |
| <i>Difference in MSTU</i> | <i>\$156,157,100 less</i> | <i>901 less</i> | <i>\$416 lower</i> | <i>612 less</i> | <i>\$663 lower</i> |

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 290% higher than the countywide average, 280% higher than the incorporated average, and 310% higher than the MSTU's average³⁰.
- 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.

³⁰ Compared to the values of these areas before annexation is factored into the equation.

Table 4c. 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 | 45,407,288,131 | 934,938 | 48,567 | 152,000 | 298,732 |
| Incorporated | 32,585,504,000 | 649,587 | 50,163 | 88,671 | 367,486 |
| MSTU Before Annexation | 12,952,236,431 | 287,372 | 45,071 | 64,156 | 201,886 |
| MSTU After Annexation | \$12,821,784,131 | 285,351 | \$44,933 | 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> |

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, 29% higher than the incorporated average, and 43% higher than the MSTU's average.
- 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.

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

| | Real Property Taxable Value | Estimated Population | PCTV | Acreage | PATV |
|---------------------------|------------------------------------|-----------------------------|------------------------|------------------------|---------------------------|
| Annexations | \$70,469,600 | 1,810 | \$38,933 | 2,892.6 | \$24,362 |
| Countywide | 50,693,626,100 | 938,505 | 54,015 | 152,000 | 333,511 |
| Incorporated | 36,704,436,800 | 653,629 | 56,155 | 91,564 | 400,861 |
| MSTU Before Annexation | 14,059,658,900 | 286,686 | 49,042 | 63,329 | 222,011 |
| MSTU After Annexation | \$13,989,189,300 | 284,876 | \$49,106 | 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> |

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 average³¹.
- Annexations actually caused a slight increase in the PCTV (0.1%) and a more significant increase in PATV (4.1%) 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.

³¹ Compared to the values of these areas before annexation is factored into the equation.

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

| | Real Property Taxable Value | Estimated Population | PCTV | Acreage | PATV |
|---------------------------|------------------------------------|-----------------------------|-----------------------|----------------------|-----------------------|
| Annexations | \$163,615,700 | 2,624 | \$62,354 | 605.6 | \$270,171 |
| Countywide | 58,597,865,498 | 966,930 | 60,602 | 152,000 | 385,512 |
| Incorporated | 43,011,094,898 | 686,310 | 62,670 | 92,170 | 466,652 |
| MSTU Before Annexation | 15,750,386,300 | 283,244 | 55,607 | 60,436 | 260,612 |
| MSTU After Annexation | \$15,586,770,600 | 280,620 | \$55,544 | 59,830 | \$260,516 |
| <i>Difference in MSTU</i> | <i>\$163,615,700 less</i> | <i>2,624 lower</i> | <i>\$63 lower</i> | <i>606 lower</i> | <i>\$97 lower</i> |

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 3% higher than the countywide average, 1% lower than the incorporated average, and 12% 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 average³².
- Annexations actually caused a slight decrease in the PCTV (0.1%) and a slight decrease in the PATV (0.04%) in the MSTU.

³² Compared to the values of these areas before annexation is factored into the equation.