

**PINELLAS PLANNING COUNCIL
AGENDA MEMORANDUM**

**PRELIMINARY FOR
PAC REVIEW ONLY**

AGENDA ITEM:

MEETING DATE: March 21, 2007

SUBJECT:

Composite Annexation Report - Fiscal Years 2000/01 to 2005/06

RECOMMENDATION:

Council Receive, Discuss As Determined Appropriate, Accept Report, And Forward To The CPA For Their Information

BACKGROUND

This report is intended to provide a cumulative update of the results of annexation in Pinellas County. We have been providing these annual updates for six years now, commencing with the charter amendment and effectuation of Pinellas County Ordinance No. 00-63 in November, 2000. The way in which we track and periodically update the Council on the cumulative impact of annexations has continued to evolve over these past six years and we have made additional refinements in this annual update.

We have compiled and analyzed the data that are relevant to the discussion on the cumulative impact of annexation in Pinellas County in two separate ways: 1) data based on the Council's review of voluntary annexations in accordance with Pinellas County Ordinance No. 00-63 and referendum annexations (referendum annexations initiated after July 1, 2003, were reviewed in accordance with Pinellas County Resolution No. 03-128); and 2) data reflecting adopted voluntary and referendum annexations impacting one of the six 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 when an annexation is recorded by the Property Appraiser by applicable fiscal year.

The data compiled and used for the report using the voluntary and referendum annexation review processes include the number of annexations and acreage by Countywide Future Land Use Plan Map category, pursuant to Pinellas County Ordinance No. 00-63 for voluntary annexation or Resolution 03-128 for referendum annexation. The second set of data reflect approved annexations (both voluntary and referendum) and include population, acreage, and ad valorem real property taxable value by tax year.

PINELLAS PLANNING COUNCIL ACTION:

COUNTYWIDE PLANNING AUTHORITY ACTION:

SUBJECT: Composite Annexation Update (Fiscal Years 2000/01 to 2005/06)

The steps involved in the preparation of the data relative to approved annexations may be summarized as follows:

First, 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 supervision of the annexation process.

Second, in order to ascertain the impact of voluntary and referendum annexations on real property taxable value, each annexation was verified with the Property Appraiser's Office as to its finalization and the tax year affected. This information is shown for both types of annexation and a summary is provided.

Third, in order to provide a framework for understanding and comparing the significance of and relationship between the countywide, incorporated, municipal services taxing unit (MSTU), and annexed parcels, a per acre taxable value (PATV), per capita taxable value (PCTV), and the computed effect on the ad valorem tax revenues of the MSTU is shown.

Lastly, in order to provide the Council with a combined fiscal year impact on real property taxable value, this combined value is shown in relationship to countywide, incorporated, and MSTU values.

The information is presented in six sections and an appendix as follows:

- I. Executive Summary
- II. Introduction
- III. Annexation Process and Laws
- IV. Council Annexation Review
- V. Countywide Plan Map Designations
- VI. Ad Valorem Taxable Value of Approved Annexations

Comparisons by individual annexing municipality and by fiscal year are shown in the appendices.

COMPOSITE
ANNEXATION
REPORT FOR
PINELLAS COUNTY
FY 2000/01 TO 2005/06

Prepared by the Pinellas Planning Council



COMPOSITE ANNEXATION
REPORT FOR PINELLAS COUNTY
FISCAL YEARS
2000/01 TO 2005/06

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**Prepared by the Pinellas Planning Council
March 21, 2007**

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I. EXECUTIVE SUMMARY

This report provides a cumulative update of the results of annexation in Pinellas County. The data compiled and used for the report by way of the voluntary and referendum annexation review processes include the number of annexations and acreage by Countywide Future Land Use Plan Map category, pursuant to Pinellas County Ordinance No. 00-63 for voluntary annexation or Resolution 03-128 for referendum annexation (referendum annexations initiated after July 1, 2003, were reviewed in accordance with Pinellas County Resolution No. 03-128). The second set of data reflects approved annexations (both voluntary and referendum) and includes population, acreage, and ad valorem real property taxable value by tax year.

In Pinellas County, annexation is occurring at a countywide average annual pace of some 1,200 acres – of which about 38 percent or 450 acres is through the voluntary annexation process and 62 percent or 750 acres through the referendum process. The 6,925 acres annexed over the six-year period from Fiscal Year 2001 to 2006 represent about 30 percent of the unincorporated area inside the annexation planning areas, with 11 percent of that annexed voluntarily and 19 percent by referendum.¹

Over the last six years, annexation in Pinellas County, whether voluntary or by referendum, has been characterized by residents annexing into municipalities. Of the total 2,182 acres that were voluntarily annexed, 1,306, or 60 percent, had a residential Countywide Future Land Use Map classification. Likewise, of the total 1,924 acres annexed through referendum (not including the 2,384-acre Weedon Island Preserve St. Petersburg annexation, which was mostly preservation land), 865 acres, or 45 percent, had a residential classification.

The real property taxable value annexed between Fiscal Year 2000/01 and FY 2005/06 is some \$987 million dollars, or approximately 1.2 percent of the average value of the MSTU during those six years. The total ad valorem tax revenue removed from the MSTU over the six-year period is \$2.0 million – an average of \$335,000 per year – which is about evenly attributable to voluntary and referendum annexations.

One common misconception is that the real property taxable value of the entire MSTU is decreased as a result of annexation. Assuming a countywide increase in taxable value, a more accurate statement would be that even with annexation, the taxable value of the MSTU increases, but by a more limited amount than if no annexation occurred. This is shown in Tables 4a through 4f where the MSTU's total ad valorem taxable value increased from approximately \$11.1 billion in FY 2000/01 to \$18.3 billion in FY 2005/06, even with the voluntary and referendum annexations that occurred during this same period.

¹ Of the 6,925 acres, 429 acres were annexed by referendum outside the voluntary annexation planning areas.

In order to provide a framework for understanding and comparing the significance 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. The average PCTV of properties annexed during the six-year period is considerably higher than the average PCTV of the incorporated, MSTU or the countywide area.² On the other hand, the average PATV of properties annexed for the period shown is significantly lower than the average PATV for the incorporated, MSTU, or countywide area. Apart from annexation, the PCTV and PATV for each of the countywide, incorporated, and MSTU areas have all increased substantially over the six-year period.

From a review of the past six fiscal years we have identified trends and several observations:

- On average, \$335,000 per year of ad valorem tax revenue for annexed property is collected by the cities instead of the MSTU. This can be informative for County budgeting and related service projections.
- 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.
- Voluntary annexations that reduce or eliminate enclaves have been on the increase the past two years. In FY 2004/05, 48 percent of all approved voluntary annexations were inside of enclaves. Also, in the past six years no new enclaves have been created in Pinellas County.
- Overall, annexation has been declining. Voluntary annexation petitions submitted for review have been declining by 10 percent per year. Furthermore, only one referendum annexation has been initiated and approved by voters in the past three years.
- If annexation continued at the same rate it has over the past six years, it would take approximately 53 years to fill-in the current 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 71 years to fill in the voluntary annexation planning areas.³
- With voluntary and referendum combined, it would take approximately 30 years to completely fill-in the voluntary annexation planning areas.³

Finally, the foregoing compilation simply provides raw data and data comparisons. It does not identify all of the considerations that would allow the data to be used to better interpret long-term implications of, or to manage, the annexation process. For example, the report deals primarily with real property taxable value added or lost, in relationship to the number of people or acres affected. It does not, however, begin to address how those

² Countywide is the combination of all 24 municipalities and the unincorporated MSTU land.

³ Does not include the Weedon Preserve annexation of 2,384 acres.

changes relate to the marginal benefit or cost of providing services to the annexing jurisdiction or removing them from the county.

In order to draw meaningful conclusions as to the significance and implications of the 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.

II. 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 (referendum annexations initiated after July 1, 2003, were reviewed in accordance with Pinellas County Resolution No. 03-128); and
- Data relating to adopted voluntary and referendum annexation impacting one of the six 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 them were collected for fiscal years 2000/01 through 2005/06. It should be noted that the data include a few annexations that were completed during Fiscal Year 1999/00 and before adoption of Ordinance No. 00-63, effective November 2000. However, these annexations were submitted after the deadline set by the Property Appraiser's Office for Fiscal Year 1999/00 and therefore were recorded on the Fiscal Year 2000/01 tax rolls.

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

Third, in order to provide a framework for understanding and comparing the significance and relationship of both forms of annexation, they 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 (MSTU). 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 MSTU taxable values and the effect on the ad valorem tax revenues of the MSTU is computed.

III. ANNEXATION PROCESS AND LAWS

Chapter 171, Florida Statutes, governs annexations in Florida, including both voluntary and referendum annexation (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. 00-63.⁴

A. Voluntary Annexation

Land within any of the thirteen planning areas⁵ created by Ordinance No. 00-63 in Pinellas County is eligible for voluntary annexation into the contiguous 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 qualify for annexation by voluntary petition through application to the governing body of a 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 positive vote of the registered electors 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.

⁴ Note: Ord. No. 00-63 and the Charter Amendment that authorized it are currently being litigated and is on appeal to the Florida Second District Court of Appeals.

⁵ Note: All land within the Redington Shores Voluntary Annexation Planning Area has been annexed.

Two sections of the Florida Statutes contain prerequisites for any annexation by referendum. Sections 171.0413(5)⁶ and (6)⁷ 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 there (“owner/voter”). 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 (“non-owner/voter”), unless the owners of more than 50 percent of the land in the area proposed for annexation consent to it 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 successfully used nine times out of nineteen referendum annexations during the study period.

⁶ 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.

⁷ Notwithstanding subsections (1) and (2), if the area proposed to be annexed does not have any registered electors on the date the ordinance is finally adopted, a vote of electors of the area proposed to be annexed is not required. In addition to the requirements of subsection (5), the area may not be annexed unless the owners of more than 50 percent of the parcels of land in the area proposed to be annexed consent to the annexation. If the governing body does not choose to hold a referendum of the annexing municipality pursuant to subsection (2), then the property owner consents required pursuant to subsection (5) shall be obtained by the parties proposing the annexation prior to the final adoption of the ordinance, and the annexation ordinance shall be effective upon becoming a law or as otherwise provided in the ordinance.

IV. COUNCIL ANNEXATION REVIEW

A. Voluntary Annexation

Data for the majority⁸ of the annexation petitions included in this section are those that were received by local governments after Pinellas County Ord. No. 00-63 was adopted in November 2000. The data⁹ 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 was a total of 1,190 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 1,143 applications found in compliance and 47 that were either withdrawn or found in non-compliance.

**Table 1. Voluntary Annexations Reviewed
(November 2000 to September 30, 2006)**

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
2005/06	189	187	0	0	0	0
TOTAL	1,190	1,143	12	7	2	3
AVERAGE PER YEAR	238	229	-	-	-	-

⁸ 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 rolls in subsequent fiscal years and are included in other sections of this report. They appear on these later tax rolls because they were not submitted to the Pinellas County Property Appraiser's Office prior to the submission deadline, such deadline being four months prior to the start of the 2000/2001 fiscal year.

⁹ 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 a non-compliant application is sent to the annexing municipality with information on why the determination of non-compliance was made.¹⁰ 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 staff'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 undergo a 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 a voluntary annexation 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 as a public hearing item 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 seven being found in-compliance, two in non-compliance, and three 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 33 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, 18 of these were forwarded to the PPC staff for an advisory review to determine compliance with the resolution. PPC staff determined that 17 of those were compliant applications, with one approved by voters, 9 approved without a vote (given that there were no voters in the area), and seven 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.

¹⁰ 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.

V. COUNTYWIDE PLAN MAP DESIGNATIONS

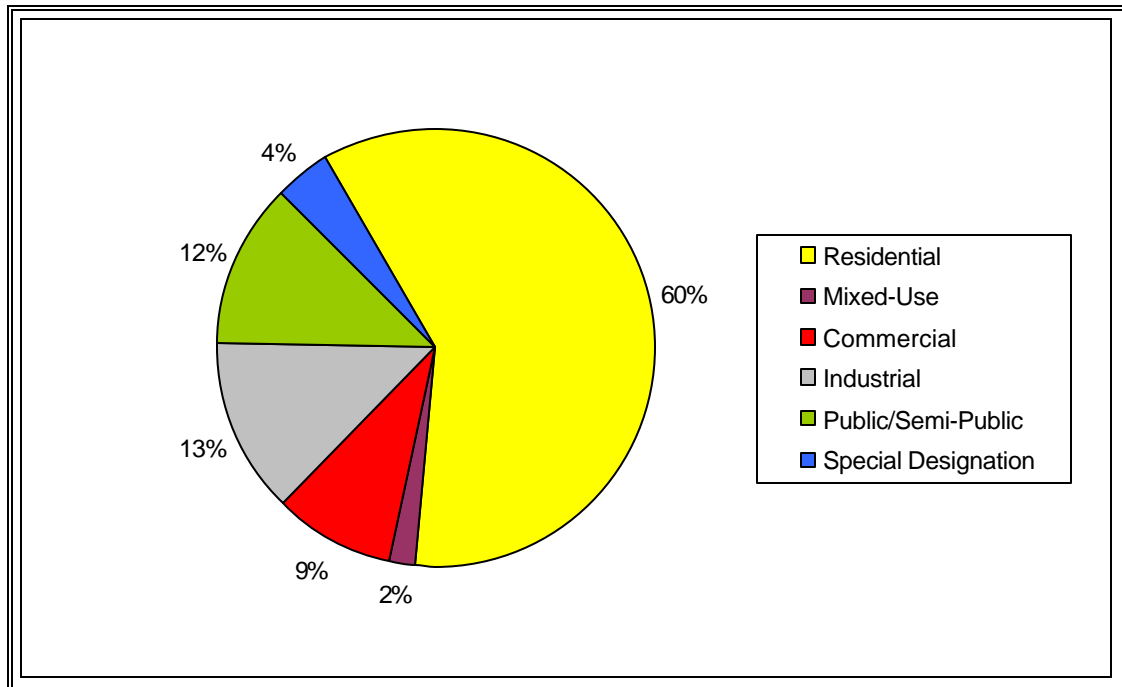
A. Voluntary Annexation

Proposed voluntary annexations reviewed by PPC staff under Pinellas County Ord. No. 00-63 amounted to over 2,100 acres during the study period. The table and chart below show those proposed annexations that were reviewed by Council staff and where each fell within the major Countywide Future Land Use Plan Map classifications.¹¹

Table 2. Approved Area by Major Countywide Future Land Use Plan Map Classification

Major Plan Classification	Acres Involved	Percent
Residential	1,306	60%
Mixed-Use	41	2%
Commercial	195	9%
Industrial	283	13%
Public/Semi-Public	270	12%
Special Designation	88	4%
Total	2,182	100%

Chart 1. Approved Area by Major Countywide Future Land Use Plan Map Classification



¹¹ It should be noted that right-of-way is not included in either the table or chart, but totaled 175 acres for proposed voluntary annexations reviewed.

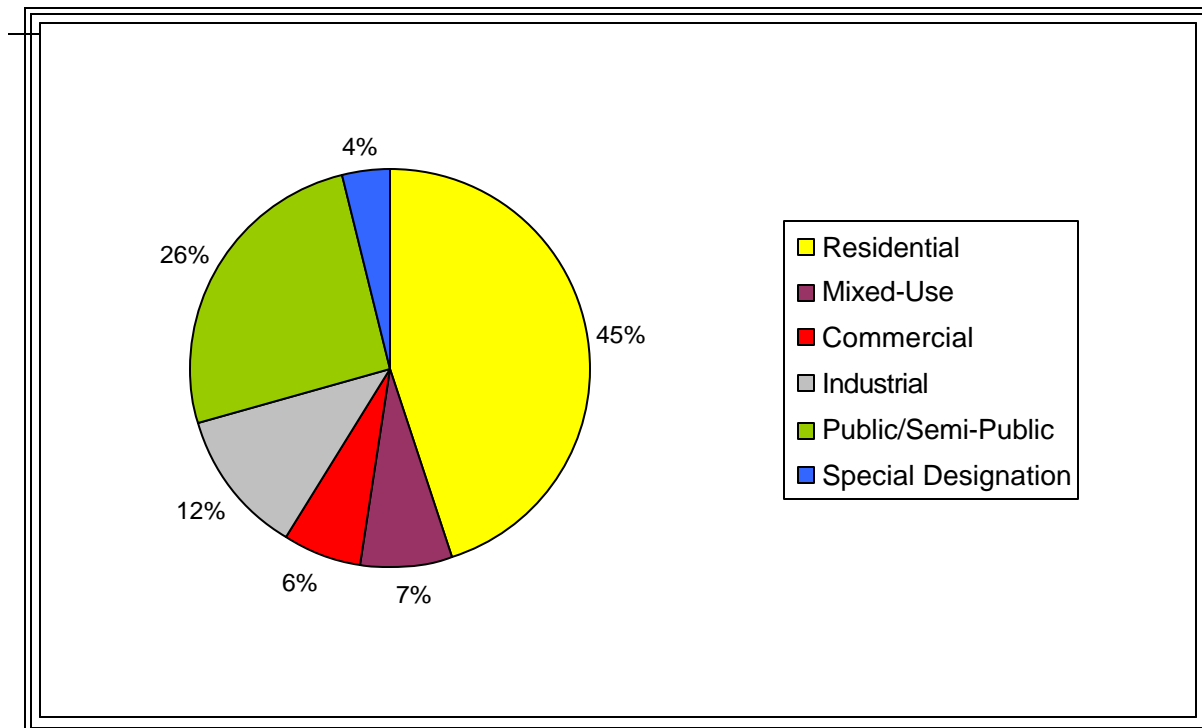
B. Referendum Annexation

Referendum annexation during the study period amounted to approximately 4,300 acres. The table and chart below show those annexations by the major Countywide Future Land Use Plan Map classifications.¹² 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 Future Land Use Plan Map Classification

Major Plan Classification	Acres Annexed	Percent
Residential	865	45%
Mixed-Use	144	7%
Commercial	123	6%
Industrial	227	12%
Public/Semi-Public	492	26%
Special Designation	75	4%
Total	1,924	100%

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



¹² It should be noted that right-of-way is not included in either the table or chart, but totaled 535 acres annexed during the study period.

VI. 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 rolls for the Fiscal Years 2000/01 through 2005/06. 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 rolls until Fiscal Year 2000/01 (the following fiscal year) due to filing after the deadline set by the Property Appraiser's Office.

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

Table 4. Summary of Approved Voluntary Annexations

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
2005/06	32,956,417	77,645	313	105,292	135.3	243,634
TOTAL	\$ 483,702,017	\$1,017,552	6,800	-	2,602.6	-
AVERAGE PER YEAR	\$ 80,617,003	\$169,592	1,133	-	433.8	-
AVERAGE VALUES*	-	-	-	\$71,133	-	\$185,853

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

Table 4 shows:

- The total real property taxable value affected by annexation was approximately \$484 million, or an average of some \$81 million per year.
- Over \$1.0 million of tax revenue otherwise attributable to the MSTU was affected during the six years, with an average loss of approximately \$169,500 per year.
- The average PCTV was approximately \$71,000 and the average PATV was approximately \$186,000 for areas annexed.

Comparing this overall real property taxable value to the population and acres for each year 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 years.

B. Referendum Annexations

Data included in this section are those that pertain to annexation conducted by referendum pursuant to Chapter 171, Florida Statutes. This is the annexation process by which an area may be annexed through a vote of the registered electors, if any, in the area proposed for annexation. As explained in Section II, there are also provisions under Section 171.0413(5), Florida Statutes, for annexation of the area where there are no registered electors.

All data for the area annexed are 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 – 2f).

During the study period, 24 of the 32 initiated referendum annexations were approved and the voters of areas proposed for annexation defeated eight. A total of 13 of the 24 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
2005/06	6	1	0	5
TOTAL	32	11	8	13
AVERAGE PER YEAR	5	2	1	2

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	-	2,472.8	6,630
2004/05	28,170,000	66,369	0	-	100.5	280,299
2005/06	120,121,774	283,007	295	407,192	305.7	392,927
TOTAL	\$503,339,274	\$994,887	6,519	-	4,321.9	-
AVERAGE PER YEAR	\$83,889,879	\$165,815	1,087	-	720.3	-
AVERAGE VALUES*	-	-	-	\$77,211	-	\$116,463

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

Table 6 shows:

- Tax revenues that would otherwise have been received by the MSTU were approximately \$1.0 million, or some \$166,000 per year, compared with \$169,500 per year for voluntary annexation.
- The PCTV averaged \$77,000, while the PATV was \$116,000 on average for referendum annexation, compared with \$71,000 and \$186,000 respectively for voluntary annexations.
- The average number of acres annexed per year for this same period was 720 for referendum annexation and 434 for voluntary annexation.
- An average of 1,087 persons were estimated to be within referendum annexation areas each year during the six-year period, compared with 1,100 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 have yielded a slightly higher total taxable value and a significantly higher acreage amount than voluntary annexations. They also affected a slightly lower population while still producing a somewhat higher per capita taxable valuation.
- The weighted average per-acre taxable value for the six-year period are higher for voluntary annexations than the referendum ones (\$185,853 vs. \$116,463).

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
2005/06	153,078,191	360,652	608	251,773	441	347,108
TOTAL	\$987,041,291	\$2,012,439	13,319	-	6,925	-
AVERAGE PER YEAR	\$164,506,882	\$335,407	2,220	-	1,154	-
AVERAGE VALUES*	-	-	-	\$74,108	-	\$142,544

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

Table 7 shows:

- A total real property taxable value of approximately \$988 million has been annexed in the six-year period, representing an average of some \$165 million per year.
- The total estimated impact to MSTU tax revenues was approximately \$2.0 million – or approximately \$335,000 per year on average.

What is significant is that, with the exception of Fiscal Years 2005 and 2006, the total taxable value annexed has declined each year. That number is even more significant when you consider that real property taxable value in Pinellas County has been increasing every year (almost a 50 percent increase over the six-year period).

Chart 3. Total Taxable Value (Real Property) Annexed

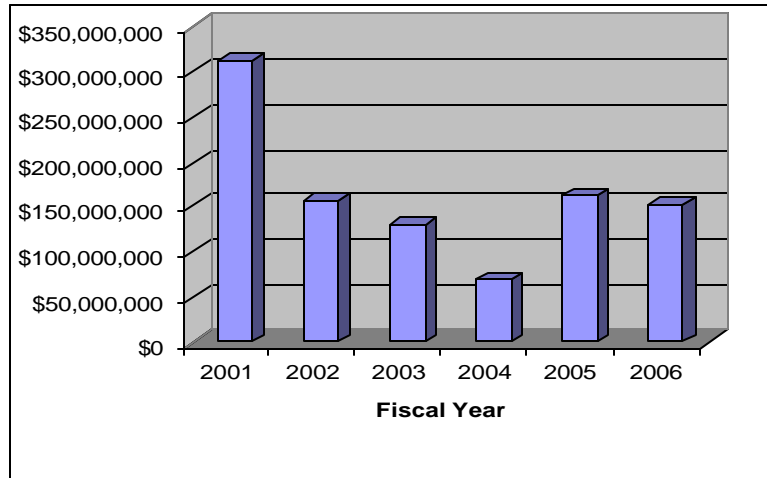


Chart 4. Total Population Annexed

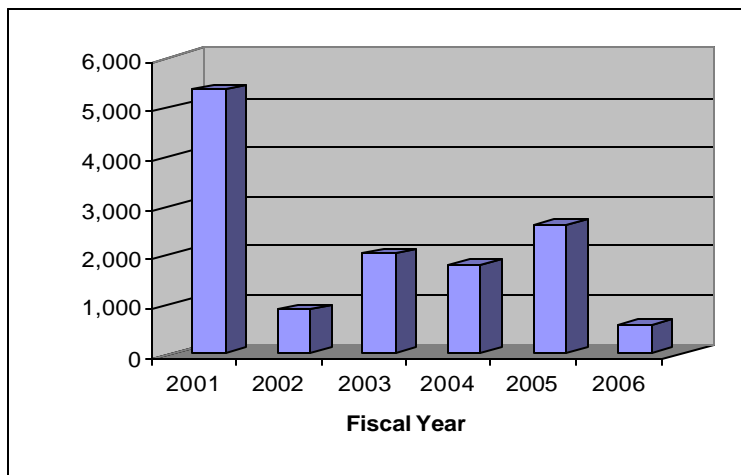
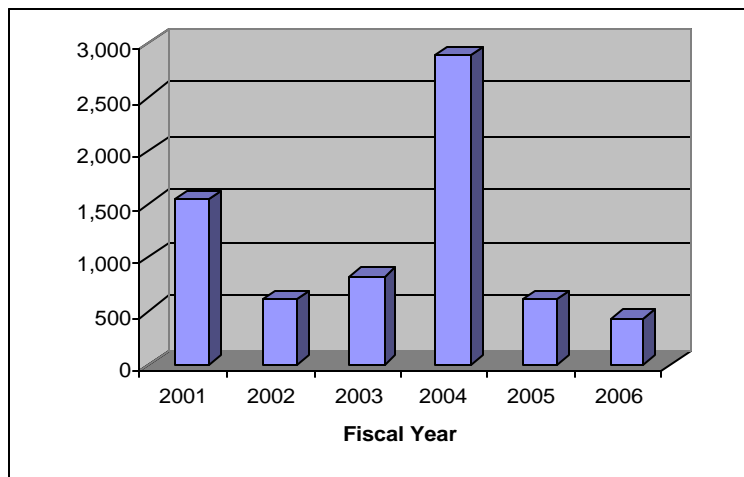


Chart 5. Total Acres Annexed



D. Taxable Value Comparison

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

Table 8. Per Capita Taxable Value (PCTV)

Fiscal Year	Countywide	Incorporated	MSTU*	Annexed Property
2000/01	\$40,881	\$40,637	\$41,813	\$58,500
2001/02	44,574	45,016	43,946	173,315
2002/03	49,118	49,987	47,169	64,548
2003/04	54,770	56,236	51,184	38,933
2004/05	63,178	65,650	57,282	62,354
2005/06	76,501	80,490	67,373	251,773
AVERAGE	\$54,865	\$56,353	\$51,475	\$74,108

*Estimates to property value before annexation occurred.

Chart 6. Per Capita Taxable Value – Overall

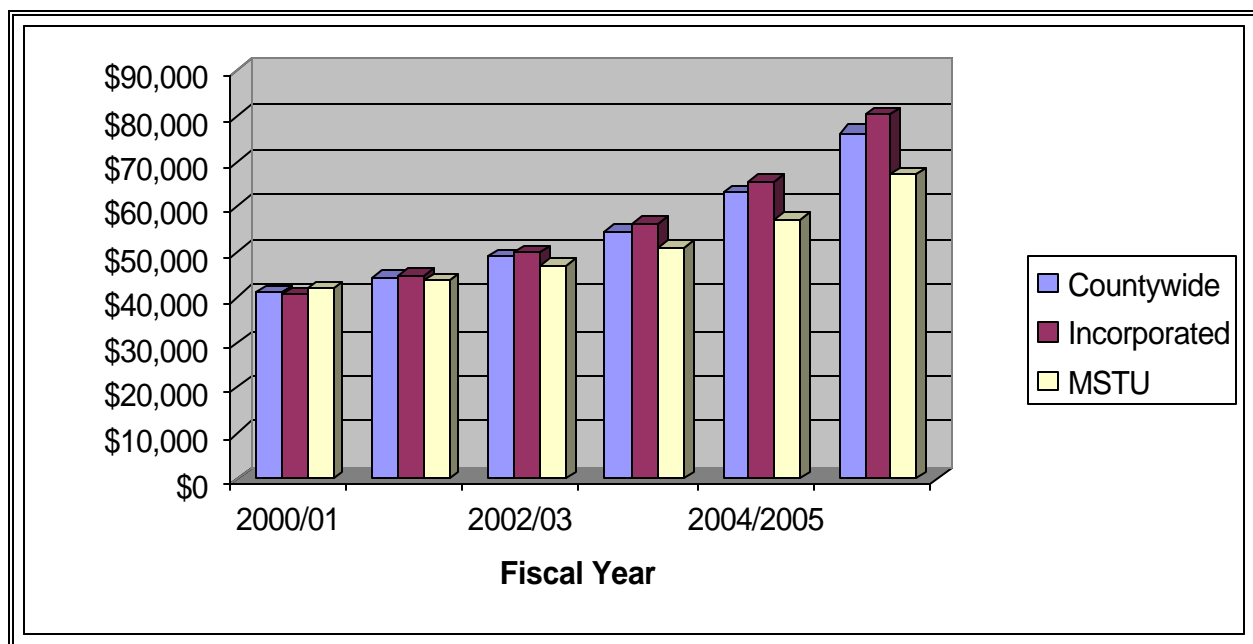


Chart 7. Per Capita Taxable Value - Annexed Value

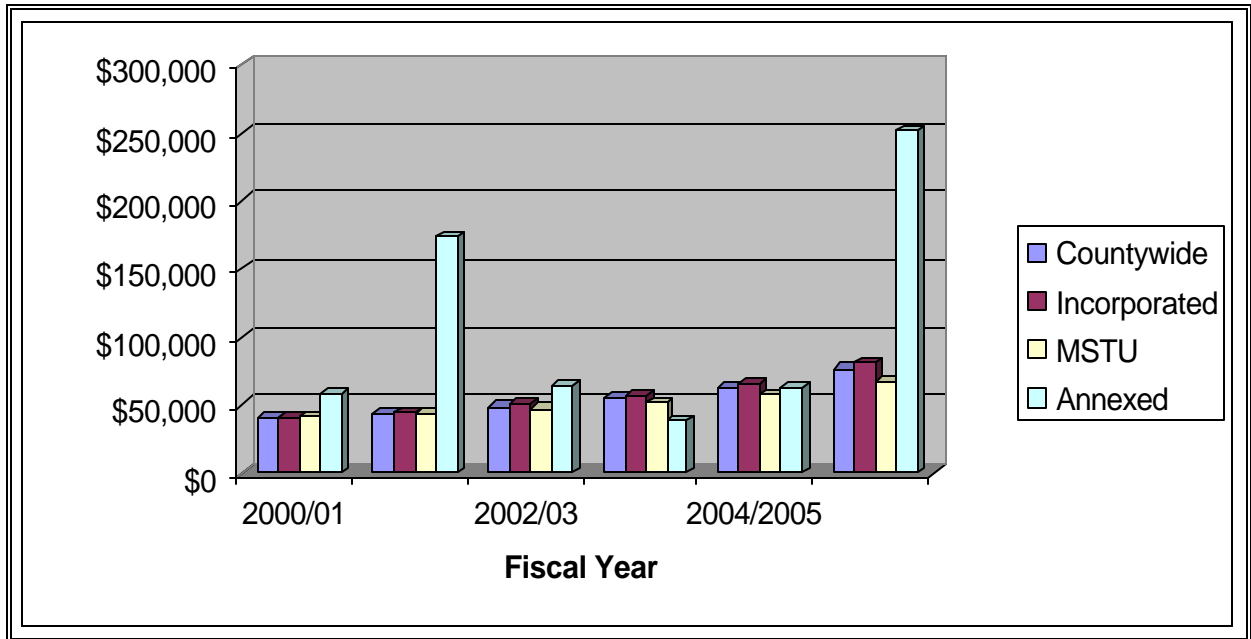


Table 8, Chart 6, and Chart 7 show that:

- The annexed property PCTV is the highest of each study group, with a weighted average 44 percent higher than the MSTU, and 35 percent higher than the countywide average.
- The average PCTV of all annexations during the six-year study period was significantly above the value in the countywide, incorporated, and MSTU areas.
- Irrespective of annexations, the overall PCTVs of the three areas increased over the six-year period.
- The extremely high PCTV of annexed property in FY 2001/02 and 2005/06 can be attributed to a low population and a large number of non-residential properties annexed during those years.

Table 9. Per Acre Taxable Value (PATV)

Fiscal Year	Countywide	Incorporated	MSTU*	Annexed Property
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
2005/06	467,075	568,709	308,873	347,108
AVERAGE	\$333,917	\$408,914	\$223,499	\$142,544

*Estimates to property value before annexation occurred.

Chart 8. Per Acre Taxable Value - Overall

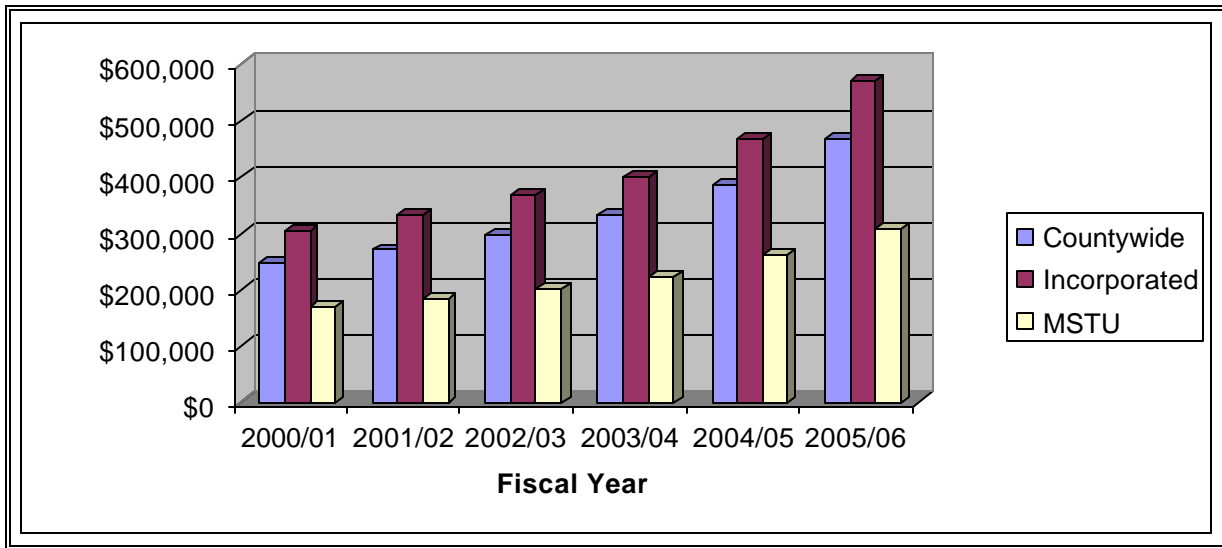


Chart 9. Per Acre Taxable Value - Annexed Value

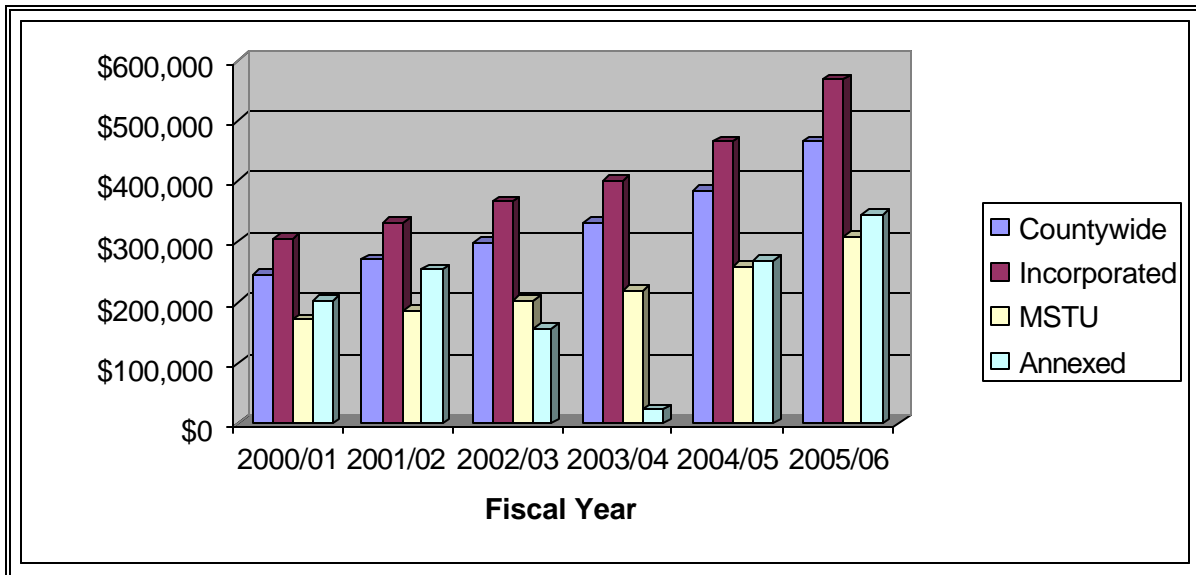


Table 9, Chart 8, and Chart 9 show that:

- The incorporated area PATV averages are the highest of each study group, with a weighted average 83 percent higher than the average value of the MSTU and 23 percent higher than the average per acre value countywide.
- The PATV of all annexations fell below the incorporated values in all six years, with the weighted average below all areas.
- The average PATV of annexed property was 57 percent lower than the countywide average, 65 percent lower than the incorporated area average, 36 percent 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 six-year study period by 88 percent countywide, incorporated by 87 percent, and the MSTU average by 80 percent. While these three areas have significantly increased, the value of annexed property was still significantly lower than the three areas surveyed.

One common misconception is that the real property taxable value of the entire MSTU is decreased as a result of annexation. Assuming a countywide increase in taxable value, a more accurate statement would be that even with annexation, the taxable value of the MSTU increases, but at a more limited amount than if no annexation occurred. This is shown in Tables 4a through 4f where the MSTU's total ad valorem taxable value increased from approximately \$11.1 billion in FY 2000/01 to \$18.3 billion in FY 2005/06, even with the voluntary and referendum annexations that occurred during this same period.

APPENDICES

A. Voluntary Annexation – By City and Fiscal Year

2000/01 Fiscal Year Voluntary Annexations

Table 1a represents voluntary annexations conducted by eight local governments in Pinellas County for Fiscal Year 2000/01, the first year that the PPC began reviewing and tracking voluntary annexations. 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 in the PCTV column that Pinellas Park conducted the most annexations involving non-residential areas. 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	-	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	-	510.7	-
AVERAGE VALUES*	-	-	-	\$ 96,497	-	\$ 133,399

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

2001/02 Fiscal Year Voluntary Annexations

The following table represents voluntary annexations conducted by nine local governments in Pinellas County. This table shows that Largo annexed significant acreage and taxable value during this fiscal year. The amount of 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 Fiscal Year 2000/01 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	-	20.9	31,426
Tarpon Springs	429,600	797	0	-	24.4	17,607
TOTAL	\$ 141,909,600	\$263,384	562	-	568.3	-
AVERAGE VALUES*	-	-	-	\$ 252,508	-	\$ 249,709

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

2002/03 Fiscal Year Voluntary Annexations

The following table represents voluntary annexations conducted by nine local governments in Pinellas County during last fiscal year. This table shows a slightly lower PATV than for annexations conducted in Fiscal Year 2003/04, a significantly higher PCTV for the year compared with FY 03/04, 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	-	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	-	23.3	2,648
TOTAL	\$51,188,600	\$120,600	785	-	463.4	-
AVERAGE VALUES*	-	-	-	\$ 65,208	-	\$ 110,463

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

2003/04 Fiscal Year Voluntary Annexations

The following table represents one year of voluntary annexations conducted by eight local governments in Pinellas County. 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	-	419.8	-
AVERAGE VALUES*	-	-	-	\$29,876	-	\$128,811

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

2004/05 Fiscal Year Voluntary Annexations

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

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	-	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	-	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	-	505.1	-
AVERAGE VALUES*	-	-	-	\$51,626	-	\$268,156

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

2005/06 Fiscal Year Voluntary Annexations

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

Table 1f. 2005/06 Fiscal Year Voluntary Annexations

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

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

B. Referendum Annexation – By City and Fiscal Year

2000/01 Fiscal Year Referendum Annexations

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

Table 2a. Fiscal Year 2000/01 Referendum Annexations

Municipality	Taxable Value	MSTU Tax Revenue	Estimated Population	PCTV	Acreage	PATV
Seminole ¹³	\$ 128,955,000	\$ 239,340	1,283	\$ 100,511	536	\$ 240,498
Seminole ¹⁴	49,044,900	91,027	1,894	25,895	391	125,435
Seminole ¹⁵	42,245,800	78,408	709	59,585	168	251,463
Seminole ¹⁶	8,969,900	21,133	396	22,651	23	389,097
Seminole ¹⁷	15,926,000	37,522	367	43,395	41	390,283
TOTAL	\$245,141,600	\$467,430	4,649	-	1,035	-
AVERAGE VALUES*	-	-	-	\$52,730	-	\$236,794

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

¹³ Seminole Lakes (AN 00-07)

¹⁴ The Gardens (AN 00-08)

¹⁵ Woodbridge (AN 00-09)

¹⁶ Area “A” (AN 01-01)

¹⁷ Area “C” (AN 01-02)

2001/02 Fiscal Year Referendum Annexations

This year had the second highest PATV of the six years studied (see Table 6), as well as the lowest 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 ¹⁸	\$2,721,800	\$6,413	64	\$42,528	16	\$169,555
Seminole ¹⁹	11,525,700	27,155	275	41,912	28	418,266
TOTAL	\$14,247,500	\$33,568	339	-	44	-
AVERAGE VALUES*	-	-	-	\$42,028	-	\$326,714

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

¹⁸ Area "A" (AN 01-04)

¹⁹ Area "B" (AN 01-05)

2002/03 Fiscal Year Referendum Annexations

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

Table 2c. Fiscal Year 2002/03 Referendum Annexations

Municipality	Taxable Value	MSTU Tax Revenue	Estimated Population	PCTV	Acreage	PATV
Largo ²⁰	\$1,067,400	\$2,515	0	-	13	\$81,549
Seminole ²¹	68,290,700	160,893	875	\$78,047	259	263,669
Seminole ²²	6,786,500	15,989	267	25,418	74	91,986
Gulfport ²³	3,119,100	7,349	94	33,182	18	171,621
TOTAL	\$79,263,700	\$186,746	1,236	-	364	-
AVERAGE VALUES*	-	-	-	\$64,129	-	\$217,732

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

²⁰ Largo (AN 02-01) - no registered electors

²¹ Northwest (AN 02-05)

²² Timberwoods/Parkview (AN 02-06)

²³ 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, 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 were any held.

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

Table 2d. Fiscal Year 2003/04 Referendum Annexations

Municipality	Taxable Value	MSTU Tax Revenue	Estimated Population	PCTV	Acreage	PATV
Largo ²⁴	\$9,304,900	\$17,340	0	-	91	\$102,591
St. Petersburg ²⁵	7,089,800	14,995	0	-	2,382	2,976
TOTAL	\$16,394,700	\$32,335	0	-	2,473	-
AVERAGE VALUES*	-	-	-	-	-	\$6,630

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

²⁴ West of 49th Street Area - no registered electors

²⁵ 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 ²⁶	\$2,893,400	\$6,708	0	-	6	\$508,429
Largo ²⁷	5,263,300	12,400	0	-	27	198,615
St. Petersburg ²⁸	13,221,400	31,150	0	-	21	638,715
St. Petersburg ²⁹	5,560,100	13,100	0	-	22	257,412
Largo ³⁰	1,278,000	3,011	0	-	26	48,966
TOTAL	\$28,170,000	\$66,369	0	-	101	-
AVERAGE VALUES*	-	-	-	-	-	\$280,299

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

²⁶ Roosevelt Boulevard and 58th Street - no registered electors

²⁷ 58th Street and Whitney Road - no registered electors

²⁸ North St. Petersburg - no registered electors

²⁹ Pirate's Cove - no registered electors

³⁰ 16th Avenue Southeast - no registered electors

2005/06 Fiscal Year Referendum Annexations

Five of the referendum annexations conducted during fiscal year 2005/06 are what we term “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. The City of Tarpon Springs was the only jurisdiction to conduct a referendum annexation this year. What is significant in this table is this year had the highest PATV and the highest PCTV. The high PCTV is due to the low population annexed.

Table 2f. Fiscal Year 2005/06 Referendum Annexations

Municipality	Taxable Value	MSTU Tax Revenue	Estimated Population	PCTV	Acreage	PATV
Largo ³¹	\$30,303,600	\$71,395	0	-	90.7	\$333,961
Largo ³²	7,762,200	18,288	0	-	30.6	254,082
Largo ³³	74,698,700	175,990	0	-	144.4	517,412
Pinellas Park ³⁴	1,170,400	2,757	0	-	7.2	162,556
St. Petersburg ³⁵	579,600	1,366	0	-	6.1	94,706
Tarpon Springs ³⁶	5,607,274	13,211	295	19,008	26.7	209,775
TOTAL	\$120,121,774	\$283,007	295	-	305.7	-
AVERAGE VALUES*	-	-	-	\$407,192	-	\$392,927

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

³¹ Ulmerton Road and 49th Street - no registered electors
³² 49th Street and Roosevelt Boulevard - no registered electors
³³ 58th Street and Roosevelt Boulevard - no registered electors
³⁴ 70th Avenue and 71st Street - no registered electors
³⁵ Savona - no registered electors
³⁶ Leisure Lake Village Mobile Home Park

C. Summary of All Annexations – By City and 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	-	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	-	1,606.1	-
AVERAGE VALUES*	-	-	-	\$58,500	-	\$195,049

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

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

Municipality	Taxable Value	MSTU Tax Revenue	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	-	20.9	31,426
Tarpon Springs	429,600	797	0	-	24.4	17,607
TOTAL	\$156,157,100	\$296,952	901	-	611.9	-
AVERAGE VALUES*	-	-	-	\$173,315	-	\$255,197

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

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

Municipality	Taxable Value	MSTU Tax Revenue	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	-	1.5	137,133
Largo	21,339,400	50,276	535	39,887	102.2	208,823
Oldsmar	0	0	0	-	25.0	0
Pinellas Park	18,177,800	42,827	84	216,402	169.4	107,307
Safety Harbor	2,587,800	6,097	21	123,229	33.5	77,248
Seminole	75,077,200	176,882	1,142	65,742	332.8	225,606
St. Petersburg	1,661,100	3,914	32	51,909	86.9	19,115
Tarpon Springs	61,700	145	0	-	23.3	2,648
TOTAL	\$130,452,300	\$307,346	2,021	-	827.4	-
AVERAGE VALUES*	-	-	-	\$64,548	-	\$157,657

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

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

Municipality	Taxable Value	MSTU Tax Revenue	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	-	2,892.6	-
AVERAGE VALUES*	-	-	-	\$38,933	-	\$24,362

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

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

Municipality	Taxable Value	MSTU Tax Revenue	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	-	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	-	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	-	605.6	-
AVERAGE VALUES*	-	-	-	\$62,354	-	\$270,171

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

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

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

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

D. Overall 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	654,262	40,637	87,232	304,785
MSTU Before Annexation	11,397,693,700	272,588	41,813	66,314	171,875
MSTU After Annexation	\$11,084,425,300	267,233	\$41,479	64,768	\$171,140
<i>Difference in MSTU</i>	<i>\$313,268,400 less</i>	<i>5,355 less</i>	<i>\$334 lower</i>	<i>1,546 less</i>	<i>\$734 lower</i>

*Source: U.S. Census

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

- 2.7% of real property taxable value in the MSTU was annexed.
- 2.0% of the population in the MSTU was annexed.
- 2.3% of the acreage in the MSTU was annexed.
- PCTV of the property annexed was 43% higher than the countywide average, 44% higher than the incorporated average, and 40% higher than the MSTU’s average.³⁷
- PATV of the property annexed was 18% lower than the countywide average, 34% lower than the incorporated average, and 18% higher than the MSTU’s average.
- Annexations caused a decrease in the PCTV (0.8%) and PATV (0.4%) in the MSTU.

Table 4b. Overall 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	923,570	44,574	152,000	270,836
Incorporated	29,294,413,300	650,755	45,016	87,844	333,483
MSTU Before Annexation	12,028,837,280	273,716	43,946	64,768	185,722
MSTU After Annexation	\$11,872,680,180	272,815	\$43,519	64,156	\$185,059
<i>Difference in MSTU</i>	<i>\$156,157,100 less</i>	<i>901 less</i>	<i>\$427 lower</i>	<i>612 less</i>	<i>\$663 lower</i>

*Source: U.S. Census

³⁷ Compared to the values of these areas before annexation is factored into the equation.

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

- 1.3% of real property taxable value in the MSTU was annexed.
- 0.3% of the population in the MSTU was annexed.
- 0.9% of the acreage in the MSTU was annexed.
- PCTV of the property annexed was 289% higher than the countywide average, 285% higher than the incorporated average, and 294% higher than the MSTU's average.³⁸
- PATV of the property annexed were 6% lower than the countywide average, 23% lower than the incorporated average, and 37% higher than the MSTU's average.
- Annexations caused a decrease in the PCTV (1.0%) and PATV (0.4%) in the MSTU.

Table 4c. Overall 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	924,448	49,118	152,000	298,732
Incorporated	32,585,504,000	651,875	49,987	88,671	367,486
MSTU Before Annexation	12,952,236,431	274,594	47,169	64,156	201,886
MSTU After Annexation	\$12,821,784,131	272,573	\$47,040	63,329	\$202,464
<i>Difference in MSTU</i>	<i>\$130,452,300 lower</i>	<i>2,021 less</i>	<i>\$129 lower</i>	<i>827 less</i>	<i>\$578 higher</i>

*Source: U.S. Census

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

- 1.0% of real property taxable value in the MSTU was annexed.
- 0.7% of population in the MSTU was annexed.
- 1.3% of the acreage in the MSTU was annexed.
- PCTV of the property annexed was 31% higher than the countywide average, 29% higher than the incorporated average, and 37% higher than the MSTU's average.³⁹
- 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.

³⁸ Compared to the values of these areas before annexation is factored into the equation.

³⁹ Compared to the values of these areas before annexation is factored into the equation.

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	925,566	54,770	152,000	333,511
Incorporated	36,704,436,800	652,687	56,236	91,564	400,861
MSTU Before Annexation	14,059,658,900	274,689	51,184	63,329	222,011
MSTU After Annexation	\$13,989,189,300	272,879	\$51,265	60,436	\$231,471
<i>Difference in MSTU</i>	<i>\$70,469,600 less</i>	<i>1,810 lower</i>	<i>\$81 higher</i>	<i>2,893 lower</i>	<i>\$9,460 higher</i>

* Source: U.S. Census

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

- 0.5% of real property taxable value in the MSTU was annexed.
- 0.7% of population in the MSTU was annexed.
- 4.6% of the acreage in the MSTU was annexed.
- PCTV of the property annexed was 29% lower than the countywide average, 31% lower than the incorporated average, and 24% lower than the MSTU's average.
- PATV of the property annexed was 93% lower than the countywide average, 94% lower than the incorporated average, and 89% lower than the MSTU's average.⁴⁰
- Annexations actually caused a slight increase in the PCTV (0.2%) and a more significant increase in PATV (4.3%) in the MSTU.
- The PATV for all annexations (\$24,362) was significantly lower than the overall areas that were compared with. This is mainly due to the large number of acres annexed in Weedon Island Preserve North and lack of associated taxable value.

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

	Real Property Taxable Value	Estimated Population*	PCTV	Acreage	PATV
Annexations	\$163,615,700	2,624	\$62,354	606	\$270,171
Countywide	58,597,865,498	927,498	63,178	152,000	385,512
Incorporated	43,011,094,898	655,160	65,650	92,170	466,652
MSTU Before Annexation	15,750,386,300	274,962	57,282	60,436	260,612
MSTU After Annexation	\$15,586,770,600	272,338	\$57,233	59,830	\$260,516
<i>Difference in MSTU</i>	<i>\$163,615,700 less</i>	<i>2,624 lower</i>	<i>\$49 lower</i>	<i>606 lower</i>	<i>\$97 lower</i>

*Source: U.S. Census

⁴⁰ Compared to the values of these areas before annexation is factored into the equation.

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

- 1.0% of real property taxable value in the MSTU was annexed.
- 1.0% of population in the MSTU was annexed.
- 1.0% of the acreage in the MSTU was annexed.
- PCTV of the property annexed was 1% lower than the countywide average, 5% lower than the incorporated average, and 9% higher than the MSTU’s average.
- PATV of the property annexed was 30% lower than the countywide average, 42% lower than the incorporated average, and 4% higher than the MSTU’s average.⁴¹
- Annexations actually caused a slight decrease in the PCTV (0.1%) and a slight decrease in the PATV (0.04%) in the MSTU.

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

	Real Property Taxable Value	Estimated Population*	PCTV	Acreage	PATV
Annexations	\$153,078,191	608	\$251,773	441	\$347,108
Countywide	70,995,378,472	928,032	76,501	152,000	467,075
Incorporated	52,668,433,543	654,345	80,490	92,611	568,709
MSTU Before Annexation	18,480,023,120	274,295	67,373	59,830	308,873
MSTU After Annexation	\$18,326,944,929	273,687	\$66,963	59,389	\$308,589
<i>Difference in MSTU</i>	<i>\$153,078,191 less</i>	<i>608 lower</i>	<i>\$410 lower</i>	<i>441 lower</i>	<i>\$284 lower</i>

*Source: U.S. Census

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

- 0.8% of real property taxable value in the MSTU was annexed.
- 0.2% of population in the MSTU was annexed.
- 0.7% of the acreage in the MSTU was annexed.
- PCTV of the property annexed was 229% higher than the countywide average, 213% higher than the incorporated average, and 274% higher than the MSTU’s average.
- PATV of the property annexed was 26% lower than the countywide average, 39% lower than the incorporated average, and 12% higher than the MSTU’s average.⁴²
- Annexations actually caused a slight decrease in the PCTV (0.6%) and a slight decrease in the PATV (0.04%) in the MSTU.

⁴¹ Compared to the values of these areas before annexation is factored into the equation.

⁴² Compared to the values of these areas before annexation is factored into the equation.