



# Clerk of the Circuit Court Board of County Commissioners

Marion County



## Internal Audit Division

**David R. Ellspermann**

*Clerk of the Circuit Court*

**Wallace K. Watford**

*Internal Auditor*

### MEMORANDUM

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TO: Jim Payton, Chairman, Board of County Commissioners

FROM: David R. Ellspermann, Clerk of the Circuit Court

DATE: April 9, 2009

RE: MSTU/ASSESSMENTS-LAKE TROPICANA RANCHETTES PETITIONS COUNT

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Pursuant to your request, the Internal Audit Division has completed a review of the petition process for the roads assessment in Lake Tropicana Ranchettes. This review included a recount of the petitions that were addressed in the related BCC Agenda Item (6F1) that the Board approved on September 18, 2007 (see **Attachment "B"**).

As the Agenda Item indicated, petitions to all affected property owners on unpaved roads had been mailed in June 2007 and that a majority of all responding property owners was against the assessment. Specifically: *"The tabulation of the petitions from the affected property owners revealed that a majority of all of the identified roadways were not interested in doing a road assessment. However, several roads within the proposed improvement area did have sufficient property owners in favor to proceed with the proposed road improvements in the same manner as was recently approved for Hills of Ocala."* The Agenda Item identified the five specific roads that had a majority of respondents in favor of the assessment.

### Activities Performed

We conducted our review in order to ascertain the process for identifying affected property owners, the certified mail procedures, the accounting of the petitions received and the recording of the results. Among our activities, we:

- Reviewed the 9/18/07 BCC Agenda Item and supporting documentation.
  - Reviewed BCC Policy 96-02 concerning procedures for proposed road assessment programs.
  - Discussed with MSTU Director the procedures involved and confirmed findings.
  - Obtained and examined the petitions that were stored with Commission Records.
  - Counted the petition votes of all respondents.
  - Identified and counted owners and votes pertaining to the Board-approved road assessments.
  - Recorded the votes on a map and compared with the original map recording by MSTU.
  - Corrected information presented in Agenda Item for typographical errors in street names.
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### **Findings and Conclusions**

We confirmed that more property owners on all the unpaved roads who timely responded voted “No” than “Yes,” as was clearly disclosed in the Agenda Item. We found 11 petitions that had been timely returned, but were not originally counted. We included these in our count and therefore found the following results:

Petitions responding “Yes”	128
Petitions responding “No”	199
Petitions with no preference noted	2

We identified and counted the petitions for those properties on the roads specified in the Agenda Item as voting in favor of the road assessment. We found certain differences (see **Attachment “A”**) which are summarized below, following the format presented in the Agenda Item:

	<u>Per Recount</u>	<u>Per Agenda</u>
Total Property Owners	169	156
Total Owners Responding	90	66
Total Owners in Favor	47	38
Total Percentage in Favor	52%	58%

**We concluded** that the statement in the Agenda Item was correct that the majority of petitions timely received disclosed that owners on all the unpaved roads “were not interested in doing a road assessment.” **We concluded** further that errors had been made in the Agenda Item petition information concerning the votes of the property owners in the proposed road improvement areas. **We concluded** that, in total, a majority of owners in the specified road improvement areas were in favor of the road assessment. However, as shown in **Attachment “A,”** this was not true of each individual “road improvement area.”

### **Recommendations**

**We recommend** that BCC Policy 96-02 be revised to further explain the approved methodology for proposed road assessments. Such enhancements could include: clarification that an owner receives only one petition (vote) regardless of the number of properties owned; procedure to be followed for identifying owners of multiple properties (e.g., if same property owner but different recorded name); as well as clarification of how petitions are counted (e.g., if no preference is indicated or how to assign vote by multiple property owner to a particular property and road).

**We recommend** that a written procedure be established to enhance the organization and documentation of results of future road assessment petitions. This procedure could include a standardized document that combines the list of petitions mailed with petitions received and the respective votes. Internal Audit will be pleased to consult with County management and provide assistance in the planning and implementation of the next proposed road assessment.

This review was performed by Wallace Watford, Sachiko León and Darla Smith. We would like to express our appreciation to the MSTU Director and the Growth Management Bureau Chief for their cooperation and assistance in the conduct of our review.

c: Lee Niblock, County Administrator  
Mike May, Growth Management Bureau Chief  
Myra Tedder, MSTU Director

**ATTACHMENT A**

**LAKE TROPICANA RANCHETTES**

RESULT OF PETITION COUNTS BY INTERNAL AUDIT

Road Assessments Approved by BCC - 9/18/07

		Total Counted	Vote YES	Vote NO	No Pref	Total Owners
Road Improvement Area 'a'	(1)	2	2	0	0	3
Road Improvement Area 'b'		32	16	15	1	54
Road Improvement Area 'c'		33	18	15	0	55
Road Improvement Area 'e'	(2)	16	8	8	0	30
Road Improvement Area 'f'	(1)	7	3	4	0	27
Petitions Counted		<b>90</b>	<b>47</b>	<b>42</b>	<b>1</b>	<b>169</b>
Percentages			<b>52%</b>	<b>47%</b>	<b>1%</b>	

Road Descriptions:

- 'a' : SW 176th Ave. from SW 31st St. to SW 34th St.
- 'b' : SW 183rd Terr. from SW 44th St. to SW 57th Pl.
- 'c' : SW 60th St. from SW 181st Ct. to SW 194th Ave.
- 'e' : SW 57th Pl. from SW 186th Ct. to SW 194th Ave.
- 'f' : SW 34th St. from SW 180th Ave. to SW 175th Terr.

*Notes:*

- (1) Roads 'a' and 'f' are closely related, as explained by MSTU Director; combined vote of 5 Yes, 4 No.
- (2) Road 'e' tie vote resulted from a No vote inadvertently not counted, as explained by MSTU Director.

For B.C.C. Meeting: 09/18/07

AGENDA ITEM #

**AGENDA ITEM**  
**MARION COUNTY COMMISSION**

**SUBJECT:** ACCEPT PETITIONS FOR A PROPOSED ROAD ASSESSMENT - LAKE TROPICANA RANCHETTES; PLAT BOOK "G", PAGE 70

**INITIATOR:** MYRA TEDDER, DIRECTOR <sup>mem</sup> **DEPARTMENT:** MSTU/ASSESSMENT

**DESCRIPTION/BACKGROUND:** In May of 2007 a group of property owners came to the MSTU/Assessment Department to meet with the Director regarding doing a road assessment within the Lake Tropicana Ranchettes community. The intent of these gentlemen was to pave and improve all of the remaining 18+/- miles of unpaved roads within this community.

Payment of the mailing costs was submitted and petitions were forwarded by certified mail in June of 2007 to all affected property owners on the unpaved roads only. The petitions outlined the intended improvements along with a final date of August 6, 2007 for acceptance of petitions. The tabulation of the petitions from the affected property owners revealed that a majority of all of the identified roadways were not interested in doing a road assessment. However, several roads within the proposed improvement area did have sufficient property owners in favor to proceed with the proposed road improvements in the same manner as was recently approved for Hills of Ocala. A map is attached for the Board's convenience.

The roads identified for road and drainage improvements are as follows: a) S.W. 176<sup>th</sup> Ave. from SW 31<sup>st</sup> St. to S.W. 27<sup>th</sup> St. b) S.W. 183<sup>RD</sup> Terr. from S.W. 44<sup>th</sup> St. to S.W. 57<sup>th</sup> Pl.; c) S.W. 60<sup>th</sup> St. from S.W. 181<sup>st</sup> Ct. to S.W. 194<sup>th</sup> Ave.; e) S.W. 57<sup>th</sup> Pl. from S.W. 181<sup>st</sup> Ct. to S.W. 194<sup>th</sup> Ave.; f) S.W. 34<sup>th</sup> St. from S.W. 180<sup>th</sup> Ave to S.W. 175<sup>th</sup> Terr. The portions of roads tie into existing paved roads to complete a paved road network.

<b>TOTAL PROPERTY OWNERS:</b>	<b>156</b>
<b>TOTAL OWNERS RESPONDING:</b>	<b>66</b>
<b>TOTAL OWNERS IN FAVOR:</b>	<b>38</b>
<b>TOTAL PERCENTAGE IN FAVOR:</b>	<b>58%</b>

**BUDGET IMPACT:** Any costs associated with the proposed road assessment will be assumed by the affected property owners within the proposed improvement area.

**RECOMMENDED ACTION:** Motion to accept the petitions and place the above noted roadways within Lake Tropicana Ranchettes on the road assessment list for future road and drainage improvements.