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Mr. Robert N. Baugh
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The district tax shall not be an ad valorem tax but rather shall be a unit tax assessed equally against all improved residential parcels.'

The special act, therefore, contemplates that the assessment will be levied only on "improved" property. Moreover, the special act defines the term "improved residential parcel." The general rule in construing a statute is that when a statute defines words used therein, the statutory definition, when so declared, takes precedence over and controls as against all other definitions. As noted above, the district possesses only such powers as are expressly granted or necessarily implied therefrom. Thus, the district's authority to levy an assessment would appear to be limited to improved property.

You also ask about the use of the district's recreational facilities. While section 15(g) of the district's enabling legislation authorizes the board of trustees to promulgate reasonable rules and regulations governing the use of the district's facilities, section 14 of the act provides that "[p]ersons entitled to use the facilities and property of the district shall be limited to property owners within the district, their family members and guests and to such other persons and groups as the trustees may authorize from time to time." Thus, while the board of trustees may adopt rules governing the use of district facilities, such rules must be consistent with the district's enabling legislation which states that property owners and their families and guests are entitled to use the facilities.

Any amendment to the district's enabling legislation would have to be taken by the state Legislature. You may wish to contact your legislative delegation regarding your concerns on these issues. I hope, however, that the above informal advisory comments may be of some assistance.

Sincerely,



Joslyn Wilson
Assistant Attorney General

JW/tgk

Enclosure



OFFICE OF THE ATTORNEY GENERAL

DEPARTMENT OF LEGAL AFFAIRS

THE CAPITOL

TALLAHASSEE, FLORIDA 32309-1000

ROBERT A. BUTTERWORTH
Attorney General
State of Florida

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March 26, 1998

Mr. Robert N. Baugh
Public Relations Trustee
Trailer Estates Park and
Recreation District
Post Office Box 5589
Bradenton, Florida 34281

Dear Mr. Baugh:

Thank you for considering this office as a source for assistance regarding the interpretation of various special acts governing the Trailer Estates Park and Recreation District. Attorney General Butterworth has asked me to respond to your letter.

While this office is precluded from formally commenting upon this matter, the following informal advisory comments are offered in an effort to be of some assistance.¹

The Trailer Estates Park and Recreation District was established by special act in 1969 as a special taxing district.² As an entity created by law, the district possesses only such power and authority as is expressly granted by law or necessarily implied therefrom in order to carry out an expressly granted power.³

The Board of Trustees as the governing body of the district is authorized to levy a special assessment against the taxable real estate within the district for the purpose of providing funds for operating the district.⁴ Although the special act initially refers to "all taxable real estate situated within said district," the act provides that the Trustees shall direct the tax collector to "collect such tax as assessed upon each improved residential parcel of property within the district."⁵ In addition, the same section of the special act authorizing the levy of the assessment provides:

For the purpose of determining property subject to the district tax, an "improved residential parcel" shall be construed to mean a lot or lots on which a mobile-home has been erected as of January 1 of the taxable year.