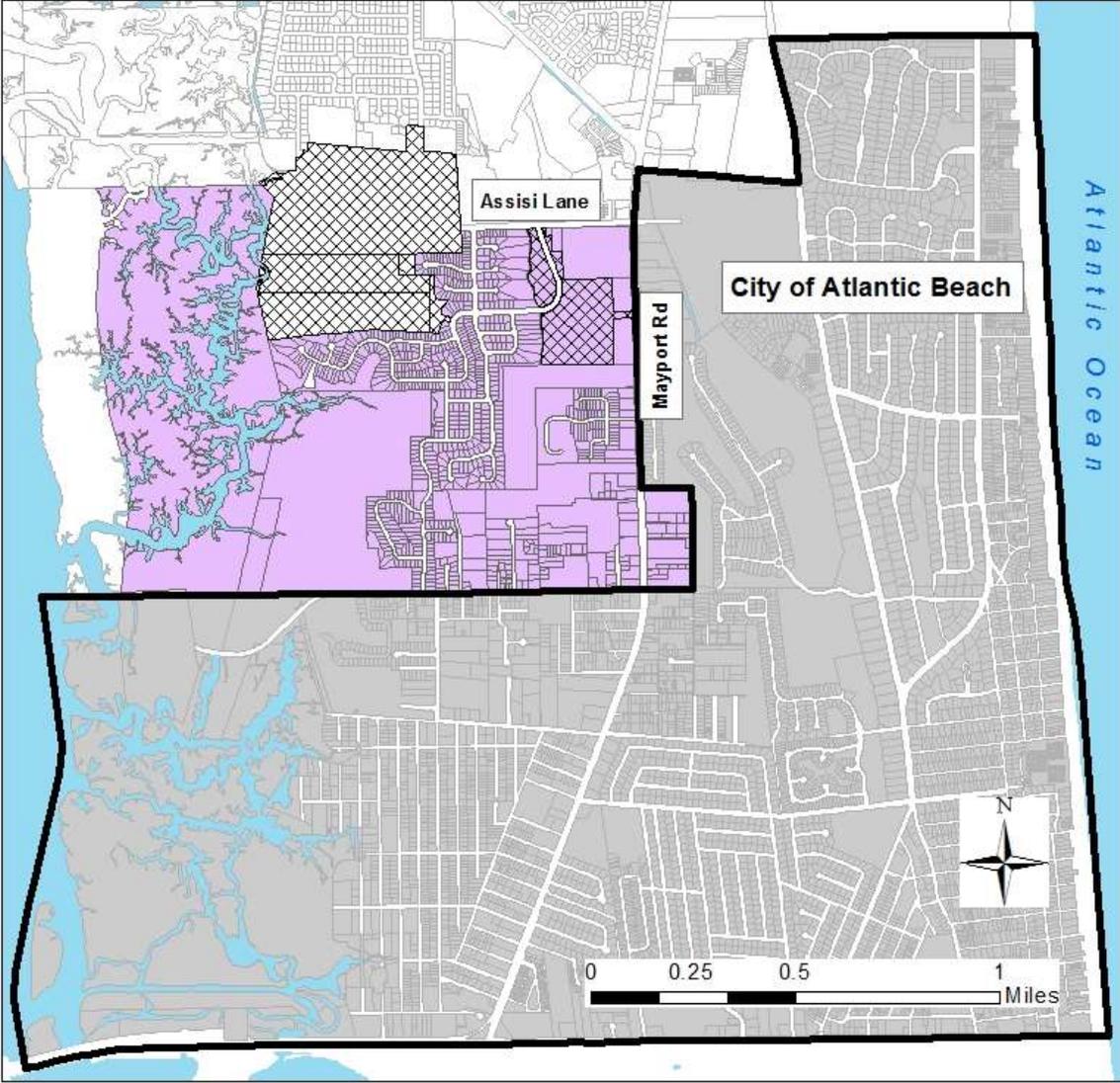


Atlantic Beach

2018 Annexation Proposal



Prepared by: City of Atlantic Beach Community Development Department

Contents

Written Report:

- Background
- Taxable Values
- Exemptions
- Utilities
- Summary

Maps:

- Proposed Annexation Area
- Current Land Use
- Taxable Value per Acre
- Taxable Value by Parcel
- Water and Sewer System
- Combined Mayport Road Zoning and Permitted Uses

Background

The potential annexation area can be generally described as all parcels not already within the boundaries of the City of Atlantic Beach located south of Assisi Lane. This excludes the federally owned base housing located at the western terminus of Assisi Lane, but includes the odd group of parcels located east of Mayport Road that lie between the City of Atlantic Beach areas of Dutton Island Road East and the Fairway Villas neighborhood.

This area contains 848 parcels and comprises 606 acres of property. Portions of this area are wetlands or under water entirely with most of that located in 282 acres owned by the City of Jacksonville and known as the park, Dutton Island Preserve.

The 2010 US Census shows the population of the proposed annexation area as 2,606. That is equal to 19% of the 2018 estimate for the population of the City of Atlantic Beach.

The area is largely built out with 87% of parcels being improved upon. When the acreage for Dutton Island Preserve is removed, there are 88 acres of vacant land. A portion of this acreage is already slated for development with a new hotel, gas station and the completion of the Coastal Oaks community under construction now.

Taxable Values

The 606 acres of land have a 2017 Total Taxable Value of \$91,045,212. This generates \$1,039,645 in tax revenue for the City of Jacksonville at the 2017 millage rate of 11.4419. If the area were to be annexed

into the City of Atlantic Beach, the City of Jacksonville's tax revenue would become \$742,127 based on the 2017 millage rate of 8.1512, for a loss of \$297,517. The City of Atlantic Beach would receive \$293,939 under the 2017 millage rate of 3.2285 if the annexation were to occur.

These numbers are derived from the 730 of 848 parcels that have at least some taxable value. This is deceiving as the 83 parcels that currently make up the Coastal Oaks community have no taxable value due to the timing of development and the division of land. The remaining 31 parcels with no taxable value are properties where the taxable value is reduced to zero such as government owned land, religious institutions, and other qualifying exemptions.

Proposed 2018 Taxable Values were reviewed for some of the homes completed in the Coastal Oaks community in order to forecast a buildable value at buildout of the 108 lots in the community. Current proposed taxable values average \$234,000 per lot. A conservative \$230,000 per lot projects an additional \$24,840,000 of taxable revenue. Other known projects with no taxable value include the hotel, gas station and recently completed Caliber Collision. These are expected to add around \$5,000,000 in taxable value. This roughly \$30,000,000 in new taxable value would increase tax revenue by around 33%.

Exemptions

Property tax exemptions and portability (Save Our Homes) reduce the total taxable value within the proposed annexation area by about half. There is a total of \$18,154,126 in taxable value lost due to portability and another \$28,554,554 in taxable value lost due to exemptions. While there will continue to be portability and exemptions that reduce the total taxable value for the near future, there is a possibility that some portion of the taxable value will become available as homes change ownership and homestead values are reset.

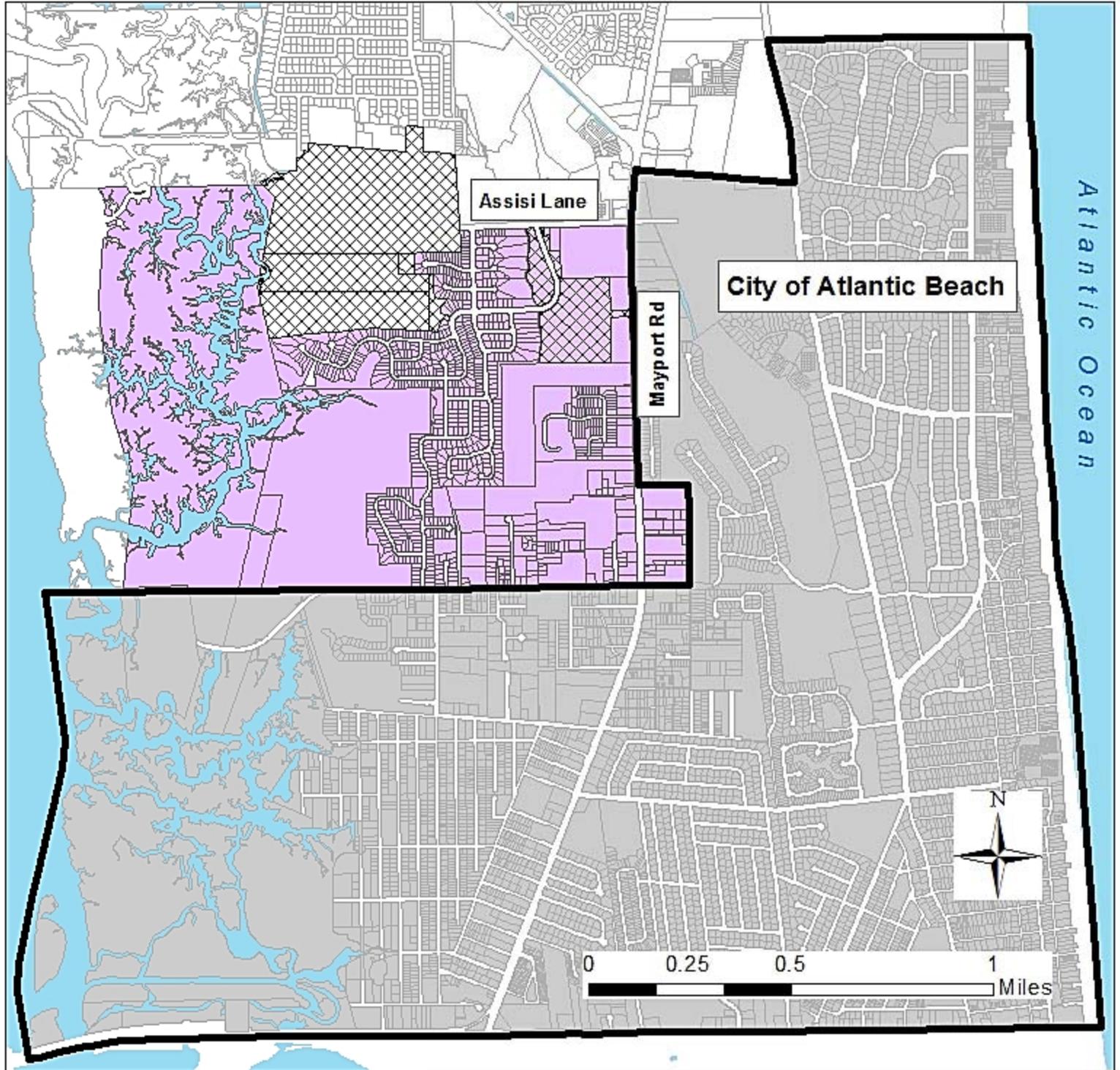
Utilities

Utilities can be another source of revenue for Cities. JEA is the electricity provider for both Atlantic Beach and Jacksonville so there would be little to no difference if the area were to be annexed into Atlantic Beach. Water and sewer service is provided by the City of Atlantic Beach in this area. A majority of the utility fees go into an enterprise fund with restrictions on the use. There is a 25% fee charged to utility customers outside of the City, including the proposed annexation area, which goes into the general fund. This fee is charged to 736 residential accounts and 52 commercial accounts. In calendar year 2017, the City of Atlantic Beach received \$237,941 from this fee. The Utilities Director has estimated another \$14,400 in revenue from this fee when the Coastal Oak community is built out for a total of \$252,341.

Summary

If the proposed annexation were to occur, the City of Atlantic Beach would stand to gain around \$300,000 in new tax revenue in the first year. This would be largely offset by the loss in utility fees of \$237,941. The City of Jacksonville would lose around \$350,000 of tax revenue in the first year. The biggest benefit would be to the residents of the area that would pay less in property tax and utility bills as a result of the annexation. The typical resident wouldn't see more than a dollar or two in property tax savings, but they would save around \$215.00 each year by not having to pay the 25% utilities surcharge fee.

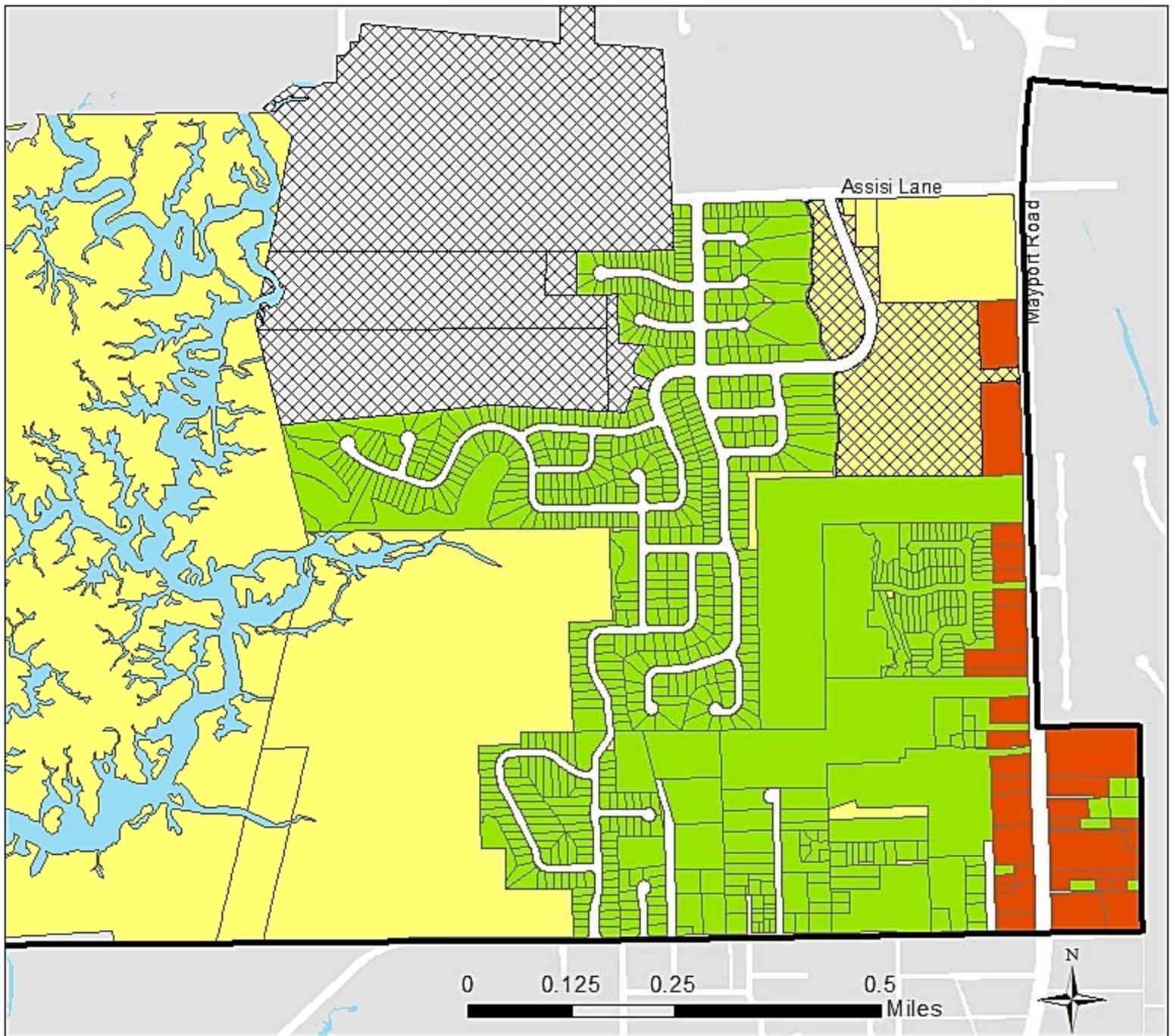
Potential Annex Location



Total Acres	606
Square Miles	1

-  Annex Parcels
-  Federal Government/Military
-  COAB Boundary

Current Land Use

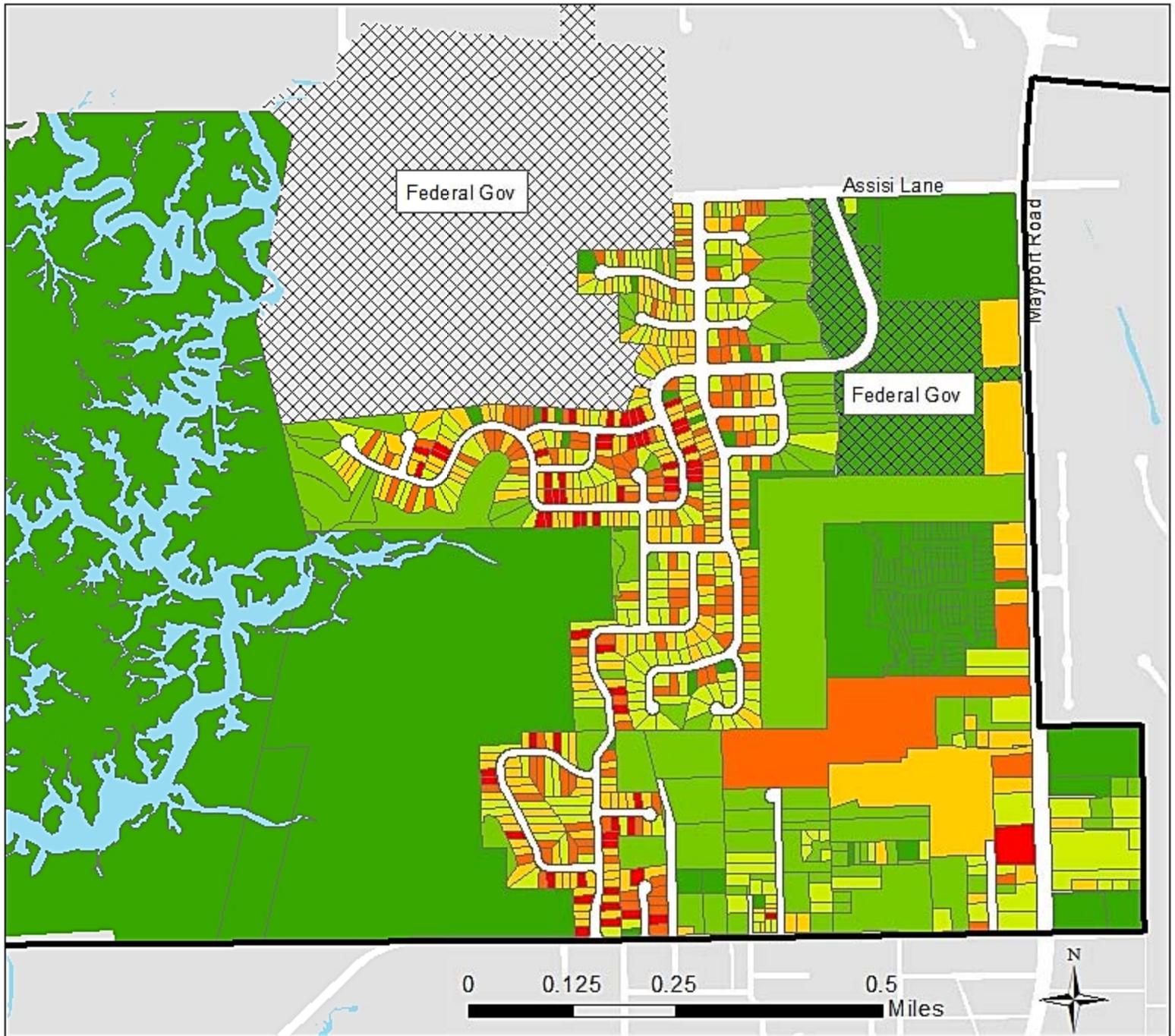


	Parcels	Acreage
Residential	799	243
Commercial	32	35
Government /Institution	17	328
Total	848	606

Land Use

- Residential
- Commercial
- Government/Institution
- Federal Government/Military
- COAB Border

Taxable Value Per Acre

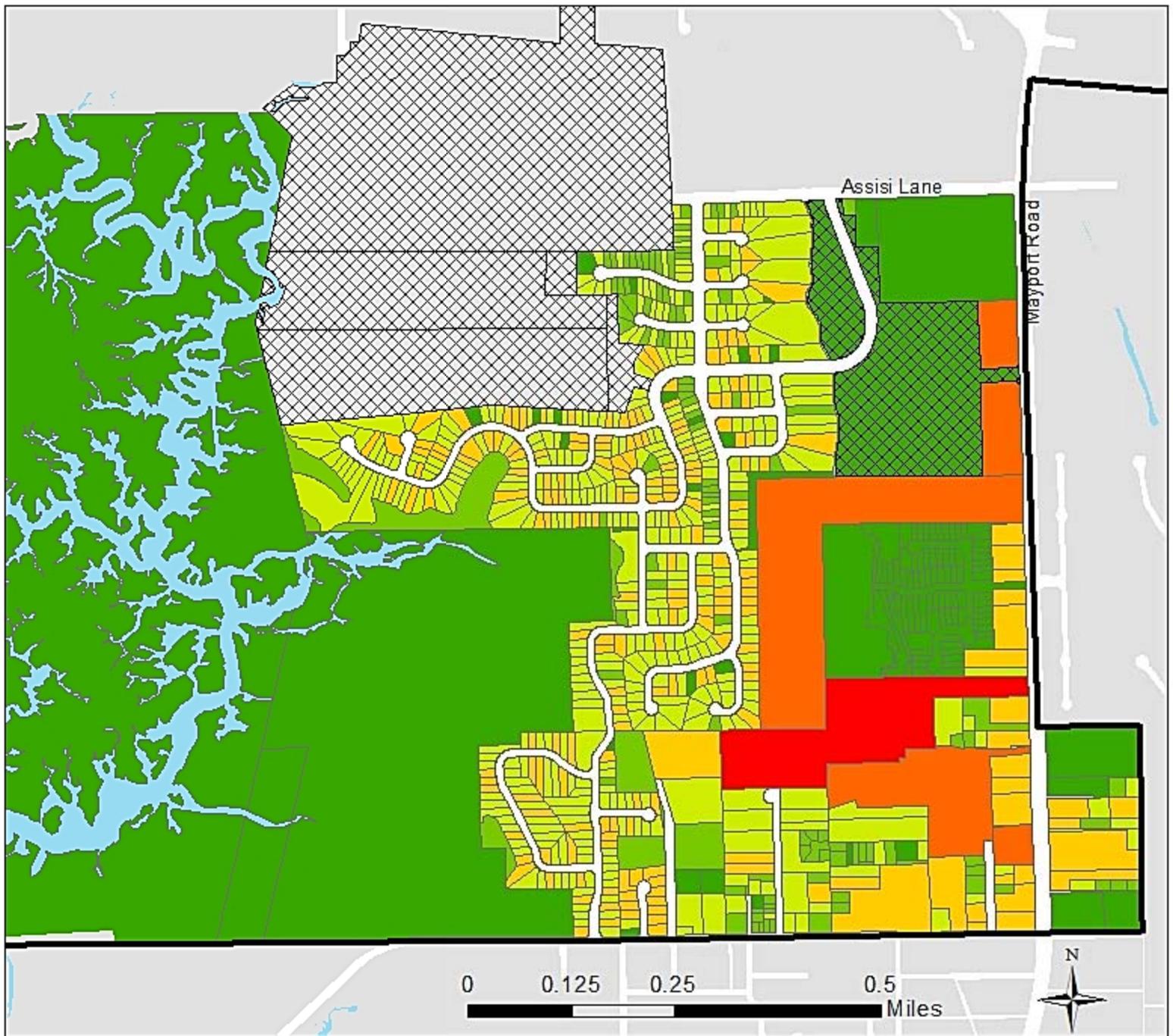


Total Acres	606
Total Tax Value	\$91,045,212
Average Tax Value per Acre	\$150,239

Taxable Value per Acre

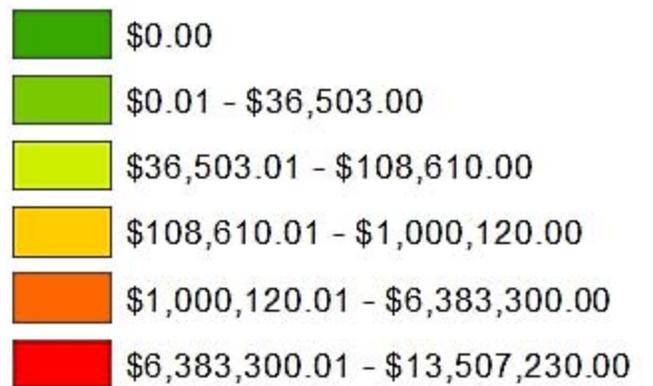


Total Taxable Value

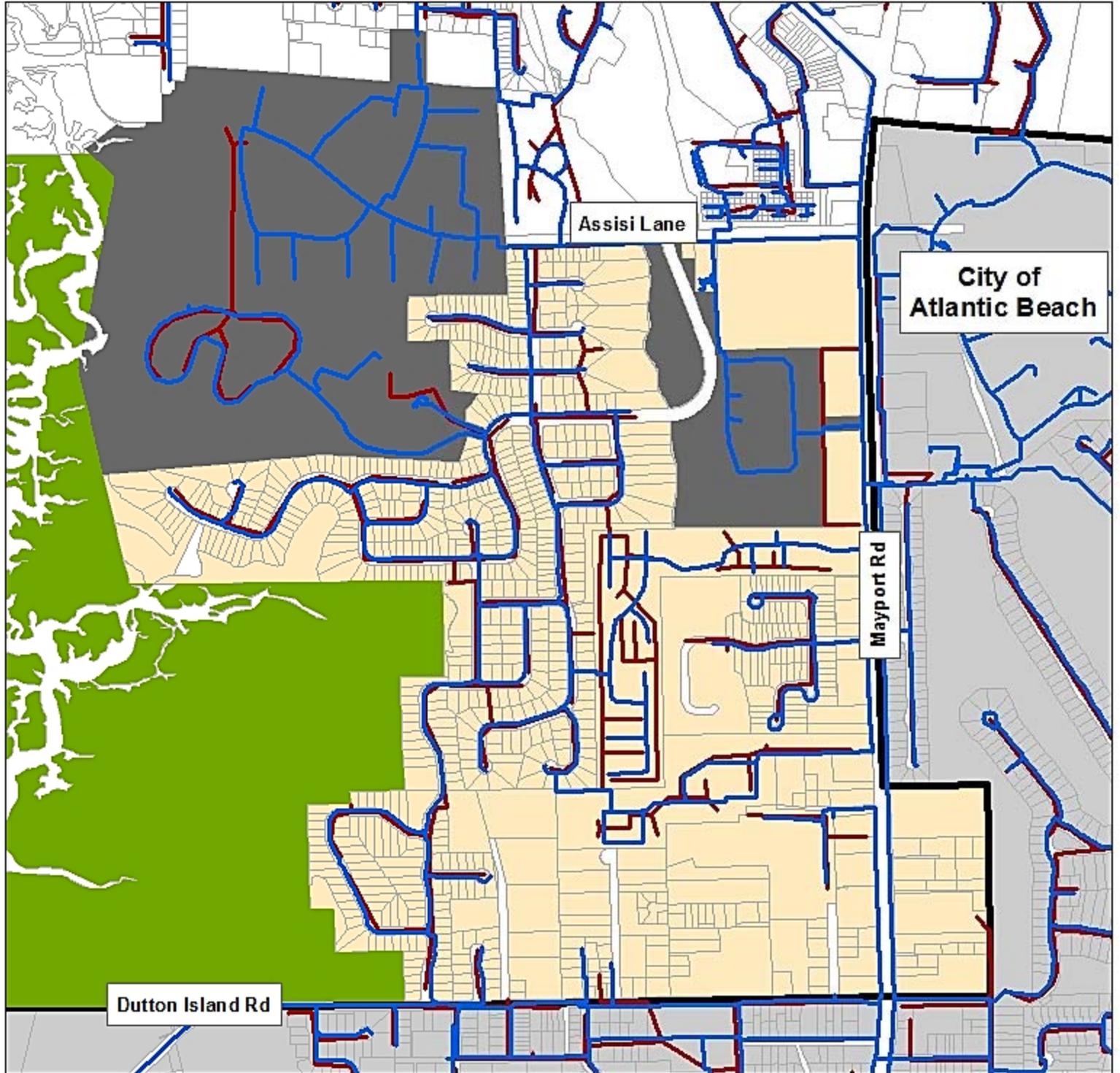


Sum	\$91,045,212
Mean	\$107,618
Maximum	\$13,507,230

Total Taxable Value



Water & Sewer Lines



0 0.125 0.25 0.5 Miles



- Water Lines
- Sewer Lines
- Possible Annexation Parcels
- Marsh/Park Land
- Federal Government/Military
- COAB Boundary

COJ & COAB Mayport Road Zoning and Permitted Uses

Commercial Office (CO)	Commercial Community General-1	Commercial Community General-2	Mayport Road Zoning Overlay
Medical offices	Retail sale and service establishments	Commercial retail and service establishments	No flat roofs
Professional offices	Banks, including drive-throughs	Car sales, mobile homes, pawnshops, heavy machinery	Open bay doors can not open towards or face Mayport Road
Day care centers	Professional offices	Fruit, poultry markets	35 foot height limit
Essential Services	Hotels, motels	Hotels, motels	No metal clad, plywood, CSB, or exposed plain concrete block on front or side of buildings
Single-family dwellings	Indoor recreational or entertainment	Entertainment facilities such as carnivals, circuses, theaters, etc.	10 foot wide landscape buffer along Mayport Road
Commercial, Residential, Office (CRO)	Art galleries, dance, music studios	Service stations, major automotive repair	No animated or automated signs
Medical offices	Trade schools	Offices	No blank exterior walls
Multiple-family dwellings	Off-street parking lots	Restaurants, veterinarians, laundromats	Signs must be constructed of solid material such as wood, masonry or urethane
Professional offices	Day care centers	Hospitals and similar uses	Maximum height of 8 feet and maximum 96 sq ft for ground signs
Single-family dwellings	Adult living facilities	Day care centers	No burglar bars, steel gates, metal awnings
Schools	Retail sale of beer or wine	Small scale warehousing, storage, wholesaling, etc.	Lighting must be shielded or recessed
Fraternity/Sorority houses	Plant nurseries	Boatyards	
Churches	Express or parcel delivery offices	Racetracks	
Parks	Veterinarians	Adult entertainment	
Adult living facilities	Personal storage facilities	Light manufacturing	
Libraries, museums	Retail outlets	Off-street parking lots	
Radio and television stations	Essential services	Retail outlets	
Banks without drive-throughs	Churches	Recycling collections	
Art galleries, dance, gyms, music studios, etc.	Outside retail sales	Retail sale of alcohol	
Cosmetology	Wholesaling, warehousing, storage or distributor businesses	Private clubs	
Bed and breakfast	Light manufacturing in conjunction with retail sales	Dancing entertainment no serving alcohol	
Essential Services	Gas stations	Personal storage	
Community residential homes up to six residents	Dancing entertainment not serving alcohol	Trade Schools, banks with drive-throughs	
Hospice facilities	Mobile car detailing and car wash	Restaurant that includes retail sale of alcohol	
Employment office	Dispensing and processing of medical cannabis	Dispensing and processing of medical cannabis	

Commercial Professional Office	Commercial General	Mayport Business Overlay District	Commercial Corridor Overlay
Medical offices	Churches	Child care centers	No flat roofs
Professional offices	Medical clinics, hospitals	Retail sale of goods	Open bay doors can not open towards or face Mayport Road
Business offices	Low intensity service establishments	Professional and business offices	Exterior finish must be brick, wood, concrete, stucco, EIFS, split face block, or similar materials
Single-family dwellings	Banks with drive-throughs	On-premise consumption of beer and wine in conjunction with restaurant	No burglar bars, steel gates, metal awnings
Child care centers	Government uses	Minor wholesale	Lighting must be shielded or recessed
Commercial Limited	Spas, gyms, health clubs	Craftsmen, furniture repair	10 foot wide landscape buffer along Mayport Road
Low intensity retail sales	Convenience stores	Artists studios with retail sale	NO chain link, barbed wire, or razor fencing
Art galleries, libraries	Gas stations	Churches	No blank exterior walls
Professional offices	Printing shops	Welding	
Business offices	Retail outlets	Brewery, distillery	
Medical offices	Restaurants without drive-throughs	On-site repair, minor automotive repair	
Banks without drive-throughs	Lawn care service, surfboard repair	Off site contractors	
Convenience stores	Child care centers	Hotels, motels	
Restaurants without drive-throughs	Business and professional offices	Non-amplified live indoor entertainment	
Drug stores and pharmacies	Retail sale of beer and wine for off premises consumption	Civic centers, libraries, museums	
Government uses	On premise consumption of beer and wine in conjunction with full service restaurant	Surboard repair and production	
Child care centers	Small theaters		
Medium density residential	Hotels, motels		
	Government uses		
	Medium density residential		

