

WHAT YOU NEED TO KNOW ABOUT NON-AD VALOREM ASSESSMENTS SOLID WASTE AND STREET LIGHTING

SOLID WASTE MANAGEMENT

The Solid Waste Collection & Disposal MSBU includes all residential properties with residential dwellings located in the unincorporated area of Seminole County. The annual assessment represents the per property cost for providing the curbside collection services and the disposal facilities for the forthcoming calendar year.

CURBSIDE COLLECTION OPTIONS

Seminole County offers four curbside collection options. Assessment rates vary by frequency of collection and services selected. One recycling collection per week is a required service included with each option.

COLLECTIONS DAYS PER WEEK

	Garbage	Yard Waste
Option 1	2	1
Option 2	2	0
Option 3	1	1
Option 4	1	0

Option 1 is assigned unless otherwise requested by the property owner.

SOLID WASTE CUSTOMER SERVICE

The Solid Waste Management Division customer service team is available by phone or internet to assistance with scheduled collection days, collection materials, recycling bins, hours of operation and/or collection service concerns.

(407) 665-2260

www.seminolecountyfl.gov/envsrvs/solidwaste

STREET LIGHTING

The assessment for street lighting includes lighting fixtures, poles and utilities. Street lighting services are assessed on a fiscal year basis from October 1 to September 30. All properties included in the boundaries of an MSBU contribute towards the cost

Progress Energy (800) 228-8485

for all of the lights benefiting the properties. The costs are divided equitably (equally in most cases) among all benefiting properties. Equipment related service problems should be reported to the electrical utility company that provides service to your area:

Florida Power & Light (800) 226-3545

RELATED TERMINOLOGY

Ad valorem Tax - Tax levied on a property based on property value and approved millage rates

Assessment - a fixed value or dollar amount based on improvement cost and benefit provided.

Fixed Term Assessment - financed assessment with specific repayment terms related to construction projects that require extended financing to enhance affordability

Lien - a legal claim of one person/entity upon the property of another person to secure the payment of a debt or the satisfaction of an obligation

Municipal Services Benefit Unit - a designated geographic area or group of properties organized for the purpose of acquiring specific services or improvements, and which are thereby assessed on an equitable basis for the improvements provided to that specific group of properties

Non-Ad Valorem Assessment - a charge included on a property tax bill to cover the cost associated with providing a specific service or benefit

Solid Waste Assessment - an annual charge assigned to residential properties for solid waste management. Includes provisions for curbside collection and disposal of household garbage, recycling and yard waste and/or access to Seminole County disposal facilities

Street Lighting Assessment - an annual charge for residential street lighting equipment and services

Variable Rate Assessment - assessment for ongoing services with annual assessment adjusted per budgeted expenditures for continuing services in the forthcoming service year

For additional information, contact:
MSBU Program • 1301 East 2nd Street • Sanford, FL 32771
(407) 665-7178
or visit: www.seminolecountyfl.gov/msbu



NON-AD VALOREM ASSESSMENTS

How They Work for You
and the Community



Unincorporated Seminole County

Municipal Services Benefit Unit Program

Seminole County Government
Department of Fiscal Services
January 2009

WHAT IS A NON-AD VALOREM ASSESSMENT?

Non-ad valorem assessment is a funding alternative that can provide essential services or improvements to specific geographic areas in unincorporated Seminole County. In Seminole County, non-ad valorem assessment provides funding for:

- Aquatic weed control
- Residential street lighting
- Residential solid waste collection and disposal
- Sidewalk repair and construction
- Various construction projects
- Water and/or sewer transmission lines

Non-ad valorem assessments differ from standard (ad valorem) property taxes because:

- Assessment is based on project cost and benefit provided rather than on property value and millage rate
- Assessment is assigned directly to the benefiting properties rather than to all properties in the general taxing district.

NON-AD VALOREM ASSESSMENTS ARE INCLUDED ON YOUR PROPERTY TAX BILL

Non-Ad valorem assessments are billed on the property tax bill and are collected by the Tax Collector. Assessment are to be paid on the same schedule and at the same time as property taxes. March 31 is the annual payment deadline for assessments and property taxes. Assessments are eligible for standard early payment discounts.

Assessment that are delinquent due to non-payment by March 31 may result in a tax certification being issued by the Tax Collector. A tax lien may be placed on the property for the delinquent amount, and the debt must be satisfied prior to the sale of the property.

WHAT IS AN MSBU?

An “MSBU” (Municipal Service Benefit Unit) is a non-ad valorem assessment district created to fund a specific service or improvement. An MSBU consists of a group of properties that share in the benefit and cost of the service or improvement. The non-ad valorem assessment assigned to the properties included in the MSBU is based on the improvement cost, number of participating properties and the benefit unit allocated to each property.

ASSESSMENT TYPES

There are two types of assessments associated with the Seminole County MSBU Program – fixed term and variable rate.

Fixed term assessments are related to construction projects requiring extended financing over a period of years to enhance the affordability to property owners for project repayment. On an annual basis, a fixed installment payment (assessment) is posted to the property tax bill for collection. The balance may be paid in full at any time. Examples of this kind of assessment includes:

- Water/sewer transmission lines
- Road reconstruction and drainage

Variable rate assessments are assigned to MSBUs that do not have a set closure date and for which the assessment rate is calculated annually based on the estimated cost to provide of the service or improvements in the forthcoming year. Examples of this kind of assessment includes:

- Solid waste collection and disposal
- Street lighting
- Aquatic weed control

SATISFACTION OF LIEN

Fixed term MSBU assessments are recorded as liens against property. An assessment lien is satisfied by full payment. When a fixed term assessment is paid in full, a “Satisfaction of Lien” document is prepared and processed by the County. Lien activity is recorded in land records maintained by the County Clerk of the Courts. Once the processing is completed, the recorded Satisfaction of Lien document is mailed to the property owner on record at the time of payoff.

Variable rate assessment liens are satisfied annually upon payment of the tax bill. Satisfaction of Lien documentation is not issued for variable rate assessments.

PROPERTY SALE

With the exception of delinquent taxes, the County does not require full payment of MSBU assessments prior to the sale of property. In most sale situations, payment of outstanding assessments is a negotiable settlement factor between the buyer and the seller. If a fixed term assessment balance is to be paid, the MSBU Program must be notified so that a current payoff amount can be calculated.

NON-AD VALOREM ASSESSMENTS ARE ADMINISTERED THROUGH THE MSBU PROGRAM

The MSBU Program provides customer service relative to all MSBU improvements. The MSBU Program is responsible for coordinating MSBU improvement projects, determining assessment rates, monitoring the associated contracts and maintaining the historic records associated with active and closed MSBUs. If you would like information about creating an MSBU for a community based improvement, please contact the MSBU Program.

NOTICE OF PROPOSED ASSESSMENT AND PUBLIC HEARING

Annually, in July, a Notice of Proposed Non-Ad Valorem Assessment is mailed to property owners participating in new MSBUs that are being assessed for the first time. The Notice provides information regarding the proposed assessment and the details of a public hearing that has been scheduled to receive public commentary.

NOTICE OF PROPOSED NON-AD VALOREM ASSESSMENTS
 Seminole County Government - MSBU PROGRAM - Department of Fiscal Services
 1301 East Second Street - Sanford, FL 32771 - (407) 665-7178
WWW.SEMINOLECOUNTY.FL.GOV/MSBU

DO NOT PAY-- THIS IS NOT A BILL

Notification date: July 10, 2008

Parcel Identification Number: XX XXX XXX XXXX XXXX XXXX
 owner address 1 address 2 City, ST Zip
 Property Address: XXXXXXXXXXXXXXXXXXXX XXXX XXXX

PURPOSE OF ASSESSMENTS LEVIED BY THE BOARD OF COUNTY COMMISSIONERS	TOTAL REVENUE ANTICIPATED TO BE GENERATED FROM ALL PARTICIPATING PROPERTIES	UNIT NUMBER (UNITS)	ASSESSMENT PER UNIT	NON-AD VALOREM ASSESSMENT PROPOSED
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XX, XXX	XXXX	\$ XXXXXXXXX

PUBLIC HEARING → 1:30PM: AUGUST 12, 2008

The Seminole County Board of County Commissioners will hold a Public Hearing on the Proposed Non-Ad Valorem Assessments in the County Services Building, 1101 First Street in Sanford, Florida on the above referenced date and time. The purpose of the Public Hearing is to receive comment from the public and to answer questions on the proposed assessments prior to taking final action.

Taxing authorities may AMEND or ALTER the Proposed Non-Ad Valorem Assessments at this public hearing and/or file written objection with Seminole County Board of County Commissioners within twenty (20) days of this notice. Mail related correspondence to the MSBU Program office at the above address or email address noted below.

Non-ad valorem assessments will be included on the Property Tax bill distributed in November. Failure to pay non-ad valorem assessment(s) when due (payable between November 1 and March 31) will cause a tax certificate to be issued against the property that may result in loss of title.

LEGEND
 AC ACRE
 BU BELONG UNIT
 FE FRONT FOOT
 PS PERMITSITE
 LT LOT
 SF SQUARE FOOT
 PK PARCEL

For additional information or answers to frequently asked questions, please refer to the reverse side of this form, visit the MSBU Program website at www.seminolecounty.fl.gov/msbu, or contact an MSBU Program representative by email via MSBUProgram@seminolecounty.fl.gov, or contact the MSBU Program office at 407-665-7178.

VARIABLE RATE ASSESSMENTS ARE REVIEWED ANNUALLY AT A PUBLIC HEARING

Annually, in August, the variable rate assessment roll, which is a list of assessments by property, is reviewed for approval by the Board of County Commissioners at a public hearing. Property owners are welcome to attend the public hearing. Following BCC approval, the assessments are certified for collection through the property tax bills distributed by the Tax Collector.