

# VARIABLE RATE ASSESSMENT - FOR ONGOING SERVICES

## LAKE MANAGEMENT: AQUATIC WEED CONTROL

Seminole County Government recognizes the importance of environmentally healthy lakes and waterways. To assist owners of waterfront property with lake management specific to invasive aquatic vegetation, the Board of County Commissioners authorized the use of assessment funding. To accomplish the goal of promoting environmentally healthy waterbodies, the MSBU Program partners with the Seminole County Lake Management Program to ensure these public services adhere to best lake management practices and state permitting. If you would like to know about these efforts, please contact either of these two Programs.



To receive emailed updates on lake management activities - simply register your email address with the MSBU Program.

## STREET LIGHTING

Street lighting provides an essential benefit relative to improving nighttime visibility along roadways and pedestrian areas. In unincorporated Seminole County, a community choosing to have streetlights may participate in an MSBU for funding the cost of installing and/or operating streetlights. The assessment for street lighting varies based on the equipment selected and the number of properties benefiting from the street lighting. MSBUs are organized by geographic boundaries, and often by subdivision. The assessment may vary annually based on changes in utility charges and other budgeted operating costs. The assessment includes funding for the streetlight fixtures, poles, utilities and financial administration. These assessments are collected in advance on a fiscal year basis.



If a streetlight needs maintenance, residents are encouraged to report repair requests directly to the electric utility company servicing the area:

Duke Energy Or Florida Power & Light  
(800) 228-8485 (800) 226-3545

For assistance with routine collection or disposal services, please call the Solid Waste Management Division customer service at 407-665-2260

## RESIDENTIAL SOLID WASTE MANAGEMENT

Responsible management of residential solid waste (such as household garbage, recyclables, yard waste, white goods, and household hazardous waste) is critical to every community and the long-term quality of the environment. Each year, each dwelling located on residential property in unincorporated Seminole County is assessed an equitable amount for funding the routine collection of residential solid waste, operation and administration of public disposal facilities, and financial administration of the Solid Waste Management MSBU.



The assessment is collected in advance on a calendar year basis. The amount may vary annually based on contracted service costs, disposal trends and other operating costs. Recycling activities are mandated by the State of Florida and are included in assessment calculations.

As the management of residential solid waste is an ongoing public responsibility, there are no provisions for residential property to opt out from the MSBU. Detailed information about the full range of available services, contact information, and the assessment rates for various service options is available online or by calling the MSBU Program.

### Interested in online services and information?

Visit the Seminole County Government website for an introduction to available services and information:  
<http://www.seminolecountyfl.gov/guide/index.aspx>

For assessment and other information specific to your property, click on "My Resident Information"

## RELATED TERMINOLOGY

**Assessment District** - area or group of properties assigned a pro-rata amount to fund an essential public service or improvement offering benefit to those properties

**Benefit** - direct or indirect assistance or advantage

**Benefit Unit** - equitable base or measure used for allocating cost; such as parcel, acreage, or dwelling

**Capital Improvement Assessment** - amount levied for a constructed improvement for which the amount is levied once but may be repaid in annual installments over a period of years

**Liaison** - applicant or person that voluntarily serves as a spokesperson for the community during the various phases of the MSBU process

**Lien** - a legal claim upon property to secure the payment of a debt or obligation

**Municipal Service** - assistance or improvement provided by a local government to serve a public purpose

**Municipal Services Benefit Unit [MSBU]** - an assessment district created to fund a localized public service

**Non-Ad Valorem Assessment [NAVA]** - amount levied on a property by criteria other than property value; typically assigned by units of benefit

**Ordinance** - an authoritative order or legislation enacted by a municipal authority such as the Seminole County BCC

**Petition [MSBU Petition]** - document prepared by the MSBU Program and used to determine level of community support for creating an MSBU

**Pro-rata** - a proportionate allocation

**Public Purpose** - available or pertinent to the people as a whole; open to all members of a community; may be provided by local authorities and supported by money from taxes, fees or assessment

**Public Hearing** - a special meeting which allows the public to comment on proposed plans and projects before the local government makes a final decision

**Public Service** - essential service provided by a government to people living within its jurisdiction

**Unincorporated Area** - a region of land outside the taxing boundary of a city; governed by the County

**Variable Rate Assessment** - an amount levied annually to fund an ongoing service for which the service cost may change each year

For additional information, contact:  
MSBU Program • 1101 East First Street • Sanford, FL 32771  
(407) 665-7178  
or visit: [www.seminolecountyfl.gov/msbu](http://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 Resource Management  
November 2014

## Non-Ad Valorem Assessments [NAVA] Are Administered by the MSBU Program

The Seminole County MSBU Program is responsible for coordinating the public services and capital improvements funded by non-ad valorem assessment. Administration of each assessment district [MSBU] includes financial management of the fund, monitoring service contracts, ensuring assessments are levied accurately per local and state requirements, maintaining records for active and closed MSBUs, and responding to property owner interests and inquiries.

### NON-AD VALOREM ASSESSMENT

Non-ad valorem assessment is a funding alternative that provides for essential public services and capital improvements on a localized cost-benefit basis. A non-ad valorem assessment represents a property's cost share for the service or improvement offering benefit to that property. These assessments are calculated on an equitable basis called a "benefit unit". A benefit unit may be a parcel, dwelling, linear foot, or other equitable unit. Assessments are collected via the annual property tax bill.

### ASSESSMENT DISTRICT

An "MSBU" (*Municipal Services Benefit Unit*) is a non-ad valorem assessment district created to fund all or part of a public service or capital project. The properties listed in the boundary of the MSBU share in the benefit and the cost of the service or improvement provided. The assessment assigned to the benefited properties is based on the cost to provide the service/improvement, number of assessed properties, and the number of benefit units allocated to each property. The unit of benefit is defined when the MSBU is established.

### ASSESSMENT FUNDING

Assessment funding may be used for ongoing public services or constructed capital improvements benefiting property in unincorporated Seminole County. Ongoing services, such as street lighting, are funded by variable rate assessment. Constructed improvements, such as central water utility service line extensions, are funded by a fixed or capital improvement assessment.

*Most Seminole County MSBUs are established at the direct request of property owners.*

*To learn more... visit the MSBU Program website or call us!*

### VARIABLE RATE ASSESSMENT



An assessment is levied annually when an MSBU is established to fund an ongoing public service. The assessment rate (amount) is determined in association with budget preparation. The rate may vary annually due to changes in conditions that impact the cost to provide continued service - costs such as utility rates, contracted services, and/or service scope or frequency. Assessment rates are communicated to the owners of assessed property via the annual mailing of the NAVA Notice.

### CAPITAL IMPROVEMENT ASSESSMENT



When an MSBU is established to fund a constructed capital improvement, the assessment is levied once based on project cost. Financing of capital assessments is offered, and owners may choose to pay the assessment in installments billed via the property tax bill. The installment payment terms (years & amount) are estimated when the MSBU is established, and finalized based on actual project cost after the project is completed. Installment schedules are posted on the MSBU Program website. A capital improvement assessment may be paid in full without penalty at any time after the project is complete.

## ASSESSMENT ROLL & PUBLIC HEARING

A non-ad valorem assessment roll is generated annually in preparation for the forthcoming property tax bill. The roll includes all assessments and installment billings administered by the MSBU Program. The roll provides a listing by parcel number stating assessment rate, billing units and installment billing for the current tax year. The roll is presented to the Board of County Commissioners for review and approval at a public hearing. Property owners have a right to attend the hearing and to address the Board. The hearing is conducted on or before September 15, generally in August.

Purpose	Assessment Description	Status	Prior Year Assessment	2014 Assessment	Units	Amount
XXXXXXX	Asmt 1x Asmt 1 XXXXXXXXXXXX	XX	\$ XXX.XX	\$ XXX.XX	XXX	\$ XXX.XX
<b>Total Units in MSBU: XXXX; Total 2013 Revenue: \$XXXX,XXX</b>						
XXXXXXX	Asmt 2x Asmt 2 XXXXXXXXXXXX	XX	\$ XXX.XX	\$ XXX.XX	XXX	\$ XXX.XX
<b>Total Units in MSBU: XXXX; Total 2013 Revenue: \$XXXX,XXX</b>						
XXXXXXX	Asmt 3x Asmt 3 XXXXXXXXXXXX	XX	\$ XXX.XX	\$ XXX.XX	XXX	\$ XXX.XX
<b>Total Units in MSBU: XXXX; Total 2013 Revenue: \$XXXX,XXX</b>						
						2014 Total: \$ XXX.XX

**DO NOT PAY - This is not a bill.**  
Assessments authorized at the public hearing will be billed in October via the Property Tax Bill.

**NOTICE OF PUBLIC HEARING**  
The Seminole County Board of County Commissioners (BCC) will hold a Public Hearing on the proposed 2014 Non-Ad Valorem Assessment Roll in the BCC Chambers within the County Services Building located at 1101 E. First Street, Sanford, Florida on August 12, 2014 at 1:30 p.m. The purpose of the Public Hearing is to receive comment from the public on the proposed assessment roll prior to taking final action. Taxing authorities may AMEND or ALTER proposed assessments at the hearing. All authorized non-ad valorem assessments will be included on the 2014 Property Tax Bill distributed in October. Per Florida Statutes, failure to pay non-ad valorem assessment(s) when due (payable November 1 through March 31) will cause issuance of a tax certificate against the property, which may result in loss of title. As an owner of property subject to County Commissioners within twenty (20) days of this notice, you have the right to appear at this public hearing and/or file written objection with the County Commissioners within twenty (20) days of this notice. Mail related letters to the MSBU Program.  
\*Para ver este aviso en español, visite por favor nuestro Web site en [www.seminolecountyfl.gov/fl/msbu](http://www.seminolecountyfl.gov/fl/msbu) o llame al programa de MSBU al (407) 665-7178 para recibir una copia en español por correo.\*

### NAVA NOTICE

A Non-Ad Valorem Assessment [NAVA] Notice is mailed annually, typically in July, to owners of assessed property because property owners have a right to receive this information. The Notice is property specific and includes details about the assigned assessments, installment billing and the related public hearing.

## COLLECTED VIA PROPERTY TAX BILL

After receiving Board approval, the assessment roll is submitted to the Tax Collector for collection. Assessments are billed and paid along with property taxes. Assessments are eligible for standard early payment discounts. Payment deadline is March 31.

### LIENS & SATISFACTION OF LIENS

An initial assessment roll is approved when an MSBU is established and a lien (amount of assessment) is filed in land records. The lien is considered satisfied when the assessment has been paid in full. For variable rate assessments, a paid status of a property tax bill serves as confirmation of lien satisfaction. For capital improvement assessments, a satisfaction of lien document is issued after the assessment has been paid in full.

Failure to pay an assessment when due 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. The debt must be paid prior to the sale of the property.

### SALE OF PROPERTY

With the exception of delinquent taxes, Seminole County does not require full payment of a capital improvement assessment prior to the sale of property. In many sale situations, the payment of outstanding assessments is a negotiable settlement factor resolved between the seller and the buyer. The repayment schedule is posted on the MSBU Program website and the balance on any outstanding capital improvement assessment is available from the MSBU Program.

The MSBU Program provides customer service relative to all MSBU activities. If you would like information about creating an MSBU for a community-based improvement or about an assessment assigned to your property, please visit [www.seminolecountyfl.gov/msbu](http://www.seminolecountyfl.gov/msbu) or call the MSBU Program at (407) 665-7178.

**MSBU PROGRAM - PROVIDING PUBLIC SERVICES THAT BENEFIT COMMUNITIES**