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.

<table>
<thead>
<tr>
<th>COLLECTIONS DAYS PER WEEK</th>
<th>Garbage</th>
<th>Yard Waste</th>
</tr>
</thead>
<tbody>
<tr>
<td>Option 1</td>
<td>2</td>
<td>1</td>
</tr>
<tr>
<td>Option 2</td>
<td>2</td>
<td>0</td>
</tr>
<tr>
<td>Option 3</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Option 4</td>
<td>1</td>
<td>0</td>
</tr>
</tbody>
</table>

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

OWNERSHIP CHANGE

When property ownership changes, the service option on record at the time of change will remain in effect until the new owner requests a change or until the change can be granted.

NEW RESIDENTIAL DWELLINGS

When a building permit is issued for a new home, a pro-rated assessment based on Option 1 is charged. Curbside collection services begin when a certificate of occupancy is issued. Option 1 will be recorded for assessment unless otherwise requested by the property owner.

SERVICE OPTION CHANGES

A change in service option can be requested on-line or by contacting the MSBU Program. Upgrades (changes resulting in an assessment increase) are processed throughout the service year. Option downgrades (changes that yield a reduced assessment) must be received by the MSBU Program by September 1 to be effective with the forthcoming tax billing and the new service year. Option downgrade requests received after September 1 are held for implementation with the following tax year.

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 of providing street lighting services.

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

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 an 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
**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. Assessment 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.

**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.

**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 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.