

# VARIABLE RATE ASSESSMENT - FOR ONGOING SERVICES

## LAKE & OTHER NATURAL WATERBODY SERVICES

Seminole County Government offers a variety of assessment-funded services that focus on protecting or enhancing the environmental qualities, recreational usage, and stormwater management aspects of natural waterbodies. These services are provided by the Public Works Department and may involve one-time provisions (such as Restoration) and ongoing activities (such as Aquatic Weed Control). Aquatic weed control includes processes by which exotic, nuisance, and noxious aquatic vegetation that threatens or impedes a waterbody is eliminated or controlled. Both capital assessment and variable rate assessments formats may be used to fund these services. Assessment boundaries include waterfront property and property with right of use to the waterbody. Variable rate assessments are collected in advance on a fiscal year basis.



## STREET LIGHTING

Street lighting provides an essential benefit by 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 operating streetlights. The offered equipment is owned, operated and maintained by public utility companies. The assessment for street lighting varies based on the equipment selected and the number of benefiting properties. 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.



To report a streetlight outage or repair request, please contact the electric utility company servicing the area:

Duke Energy  
(800) 228-8485

QR

Florida Power & Light  
(800) 226-3545

Interested in MSBU Program online services and information?

Visit: [www.seminolecountyfl.gov/msbu](http://www.seminolecountyfl.gov/msbu)

For assessment information specific to your property, visit [www.seminolecountyfl.gov/MSBUNAVA](http://www.seminolecountyfl.gov/MSBUNAVA)

## 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, residential property in unincorporated Seminole County is assessed an equitable amount for funding the routine collection and disposal of residential solid waste and administration of the Solid Waste Management MSBU.



The assessment is levied on a per dwelling basis and is collected in advance on a calendar year basis. The assessment is levied without regard to occupancy. 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 on-going public responsibility, there are no provisions for residential property to opt out from participation in 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.

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

## RELATED TERMINOLOGY

**Assessment District** - group of properties assigned a pro-rata amount to fund an essential public service offering special 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 Assessment** - amount levied for a public service 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** - public assistance or improvement provided by a government to serve a public purpose

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

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

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

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

**Pro-rata** - a proportionate allocation

**Public Hearing** - meeting which allows the public to comment on proposed plans before final decision is made by government

**Public Purpose** - essential to public health, safety or welfare; may be provided by government and funded by taxes, fees or assessment

**Public Service** - essential service provided by a government

**Service Provider** - the designated County entity responsible for providing and managing a public service

**Survey of Interest** - informal pre-application tool used to confirm general level of interest prior to acceptance of application

**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**  
[msbuprogram@seminolecountyfl.gov](mailto:msbuprogram@seminolecountyfl.gov)  
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  
July 2018

## Non-Ad Valorem Assessments [NAVA] are managed by the MSBU Program

The Municipal Services Benefit Unit [MSBU] Program serves as the central entity through which MSBUs are financially managed and assessments are levied for assessment-funded public services in unincorporated Seminole County. The MSBU Program assists with application processing, MSBU creation, and the ongoing financial management of assessment-funded services.

### NON-AD VALOREM ASSESSMENT

Non-ad valorem assessment is a funding alternative that provides for essential public services on a localized cost-benefit basis. A non-ad valorem assessment represents a property's cost share for the service offering special 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 an authorized public service. The properties listed in the assessment boundary of the MSBU share in the benefit and the cost of the service provided. The assessment assigned to the benefited properties is based on the cost to provide the service, the 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 improvements benefiting property in unincorporated Seminole County. Ongoing services, such as street lighting, are funded by variable rate assessment levied annually. Constructed improvements, such as central water utility service line extensions, are funded by a one-time levied capital assessment.

**Most Seminole County MSBUs are established at the request of property owners.**  
To learn more... visit the MSBU Program website or contact the program by phone or email.

### VARIABLE RATE ASSESSMENT



A variable rate assessment is levied annually when an MSBU is created to fund an ongoing public service. The assessment rate (amount) is determined with preparation of the annual budget. The rate may vary 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 a Notice of Proposed Assessment.

### CAPITAL ASSESSMENT



When an MSBU is created to fund a capital improvement, the assessment is levied once based on project cost. Financing of a capital assessment 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 complete. Installment schedules are posted on the MSBU Program website. A capital assessment may be paid in full without penalty at any time after the project is complete. When early payment is planned, contact the MSBU Program to obtain a current payoff balance.

### 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, benefit 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 in August.

**SEMINOLE COUNTY**  
RICKS NUBEL OLIVER

Notification Date: July 5, 2018  
Seminole County Government • MSBU PROGRAM • Resource Management Dept.  
1101 East First Street • Sanford, FL 32771 • (407) 665-7178  
www.seminolecountyfl.gov/msbu • msbu@seminolecountyfl.gov

**"N.A.V.A. NOTICE"**  
Proposed/Adopted Non-Ad Valorem Assessment Notice  
Parcel ID: 01-02-03-0400-0500-0600 Property Address: 1230 Main Street

Property Owner:  
The above referenced property is included on the Seminole County 2018 Non-Ad Valorem Assessment [N.A.V.A.] Roll. This Notice provides assessment related information for existing and proposed assessment districts [MSBUs]. Installment billing for Seminole County Municipal Services Benefit Unit [MSBU] Program is provided on the reverse side of this Notice. Non-ad valorem assessment for the above parcel for tax year 2018 is notified as follows:

Purpose	Assessment Description	Status <sup>1</sup>	Prior Year \$	2018 \$ Per Unit	# Units	Assessment
STREET LIGHTING (Assessment allocated by Property Use code matrix)	CARLTON LOCKWOOD BLVD (Central)	EV	\$40.00	\$40.00	1	\$40.00
	(Total Units in MSBU: 898; Total 2018 Revenue: \$34,360.00)					
STREET LIGHTING (Assessment allocated by Property Use code matrix)	CARLTON INDUSTRIAL TON WOODS	EV	\$85.00	\$85.00	1	\$85.00
	(Total Units in MSBU: 104; Total 2018 Revenue: \$8,840.00)					
RESIDENTIAL SOLID WASTE MANAGEMENT (Unit of Assessment Allocation = Dwelling)	OPTION 1 - GARAGE - 1 YARD	EV	\$220.00	\$220.00	1	\$220.00
	(Total Units in MSBU: 68,914; Total 2018 Revenue: \$15,297,243.00)					

2018 Total: \$ 350.00  
This is not a bill. It is an informational notice.

**NOTICE OF PUBLIC HEARING**  
The Seminole County Board of County Commissioners [BOCC] will hold a Public Hearing on the proposed 2018 Non-Ad Valorem Assessment Roll in the BOCC Chambers within the County Services Building located at 1101 E. First Street Sanford, Florida on August 14, 2018 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 2018 Property Tax bill. Per Florida Statutes, failure to pay non-ad valorem assessments when due (March 31, 2018) will cause issuance of a tax certificate against the property, which may result in loss of title. As the owner of property subject to assessment, you have the right to appear at this public hearing and/or file written objection with RCC within twenty (20) days of this notice. Mail related letters to the MSBU Program.  
Para ver esta aviso en español, visite por favor nuestro Web site en [www.seminolecountyfl.gov/msbu](http://www.seminolecountyfl.gov/msbu) o llame al programa de MSBU al (407) 665-7178 por recibir una copia en español por correo.

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

### NAVA NOTICE

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

### COLLECTED VIA PROPERTY TAX BILL

Annually, after receiving Board approval, a Non-Ad Valorem assessment roll is submitted to the Tax Collector for billing and collection. Assessments must be paid when the property tax bill is paid. Assessments are eligible for standard early payment discounts. Payment deadline is March 31. Failure to pay an assessment when due may result in a tax certification being issued by the Tax Collector.

### LIENS & SATISFACTION OF LIENS

An initial assessment roll is approved when an MSBU is established and a lien in the amount of the 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 assessment, a satisfaction of lien document is issued after the assessment has been paid in full.

### SALE OF PROPERTY

With the exception of delinquent taxes, Seminole County does not require full payment of a capital assessment prior to the sale of property. In many sale situations, the payment of an outstanding assessment 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 assessment is available from the MSBU Program.

For additional information about creating an MSBU for an assessment-funded service or about an assessment assigned to a property, please visit [www.seminolecountyfl.gov/msbu](http://www.seminolecountyfl.gov/msbu) or call the MSBU Program at (407) 665-7178.