

MSBU PROGRAM

NON-AD VALOREM ASSESSMENTS

Unincorporated Seminole County



Seminole County Government
Department of Fiscal Services

RELATED DEFINITIONS

Ad valorem assessment – Property taxes based on property value and approved millage rates

Annually renewed assessment – variable assessment for ongoing services with assessment based on budgeted expenditures for continuing services in the forthcoming service year

Assessment - a fixed value or dollar amount to be charged

District - a designated geographic area or group of properties that are assessed for services or improvements provided to that specific area or group of properties

Municipal Services Benefit Unit – a special district organized for the purpose of acquiring specific services or improvements on an equitable cost share basis

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 Assessments – an annual fee for services which include curbside collection and disposal of household garbage, recycling and yard waste and/or access to Seminole County disposal facilities

Street Lighting Assessment – an annual fee for residential street lighting equipment and services

Term Assessments – financed assessments with specific repayment terms related to construction projects that require extended financing to enhance affordability

For additional MSBU Program information please call (407) 665-7178 or visit our website: www.seminolecountyfl.gov/msbu



SOLID WASTE

All residential properties that are located in the unincorporated area of the county that have residential dwellings are included in the Solid Waste MSBU. The annual assessment represents the costs associated with providing the solid waste collection and disposal services during the forthcoming calendar year.

CURBSIDE COLLECTION OPTIONS

Seminole County offers four curbside service options to customers. The assessment rates vary per frequency of service and services selected. One recycling collection per week is a required service component included with each option.

| | Collections 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 for assessment unless otherwise requested by the property owner. When ownership changes, the service option on record at the time of ownership change will remain in effect until the new owner requests a change or until a requested change can be granted.

SOLID WASTE CUSTOMER SERVICE

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

(407) 665-2260
www.seminolecountyfl.gov/envsrvs/solidwaste

NEW RESIDENTIAL DWELLINGS

When a building permit is issued for a new home, a pro-rated fee 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 service option change may be requested by completing an on-line change request form or by calling the MSBU Program office. Service option changes that *increase* the level or frequency of service may be implemented at any time during the year. The effective date for changes that *reduce* the level or frequency of service must coincide with the start of a new calendar year. Service level reductions must be requested by September 15 to be effective with the new service year.



STREET LIGHTING

The assessment for street lighting includes residential street lighting fixtures, poles and utilities. Street Lighting services are assessed on a fiscal year basis from October 1 to September 30. All property owners in a subdivision or district contribute towards the cost for all of the lights benefiting the subdivision. 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:

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

NON-AD VALOREM ASSESSMENTS

Non-ad valorem assessments are assigned to property for the purpose of funding the costs for specific improvements from which the property receives benefit. The most common non-ad valorem assessments are for street lighting in residential communities and for the collection and disposal of garbage. Non-ad valorem assessments are included on the annual property tax bill. Non-ad valorem assessments differ from ad valorem taxes (standard property taxes) in that the assessment amount is based on benefit received rather than property value.

MSBU PROGRAM

Non-ad valorem assessments for Seminole County properties are administered by the Municipal Service Benefit Unit [MSBU] Program. The MSBU Program office is responsible for determining assessment rates and maintaining the historic records associated with the various districts or MSBUs.

ASSESSMENT DISTRICTS

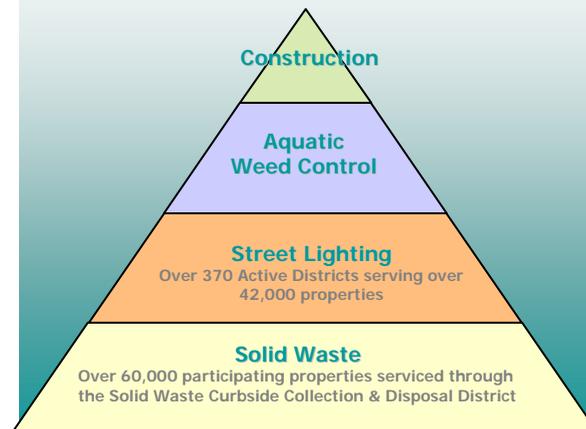
Assessment districts were developed to accommodate essential public health and safety needs of residential properties located in unincorporated areas of Seminole County. Most districts include properties that are geographically related. The Solid Waste Assessment District serves over 60,000 properties. Street Lighting Districts provide service to over 370 communities. In addition to the solid waste and street lighting districts, there are districts for which assessments are assigned for aquatic weed control, road paving, drainage, sidewalks, water and/or sewer transmission lines, and neighborhood perimeter walls.

TYPES OF ASSESSMENT

There are two basic types of non-ad valorem assessments associated with the Seminole County MSBU Program – term assessments and annually renewed assessments.

Term assessments are related to construction projects that require extended financing over a period of years in order 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. Property owners can obtain information regarding the pay off amount by contacting the MSBU Program office.

Annually renewed assessments are assessments assigned to districts that do not have a set closure date and for which assessments are calculated annually based on the estimated cost to provide continuation of the service or improvements in the forthcoming year. The assessments for solid waste collection and disposal, street lighting, and aquatic weed control districts are examples of annually renewed assessments.



PAYMENT RESPONSIBILITY

Non-ad valorem assessments are typically billed on the property tax bill and collected by the Tax Collector. Non-ad valorem assessments are due at the time property taxes are paid. The annual payment deadline is March 31.

Assessments 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. In these cases, the debt must be satisfied prior to sale of property.

SATISFACTION OF LIEN

Non-ad valorem assessments are recorded as liens against property. An assessment lien is satisfied by full payment. When a term assessment is paid in full, a "Satisfaction of Lien" document is prepared and processed by the County and recorded in Land Records at the County Clerk's office. Once the processing is completed, the recorded Satisfaction of Lien document is mailed to the property owner on record at the time of payoff. Satisfaction of Lien documentation is not issued for annually renewed assessments.

PROPERTY SALE

With the exception of delinquent taxes, the County does not require full payment of term 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 term assessment balance is to be paid, the MSBU program office must be notified so that a payoff amount can be calculated.

| NUMBER OF ASSESSMENTS ISSUED BY THE OFFICE OF COUNTY ASSESSMENTS | TOTAL ASSESSMENT ISSUED BY THE OFFICE OF COUNTY ASSESSMENTS | NUMBER OF PARCELS CONTAINING ASSESSMENTS | TOTAL ASSESSMENT ISSUED |
|--|--|--|-------------------------------------|
| Solid Waste Collection/Disposal (Source/Type of Assessment) | \$ 12,345,678.90 (Total revenue generated to cover service/improvement cost) | 1.0 PARCELS/0.0000000000 2 GARAGES/1 YARD (Billing unit & rate Description of services) | \$ 180.00 (Assessment amount) |
| TOTAL | | | \$180.00 |

PUBLIC HEARING
The Seminole County Government Board of County Commissioners will hold a Public Hearing on the Proposed Non-Ad Valorem Assessments on Wednesday, September 14, 2005 at 7:00PM in the County Services Building, 1301 S. First Street in Sanford, Florida. The purpose of the Public Hearing is to receive comment from the public and to answer questions on the proposed assessments. **PLEASE TAKE FINAL ACTION.** Taxing authorities may **AMEND** or **ALTER** proposed assessments at the hearing. As an owner of property subject to non-ad valorem assessment you have the right to appear at the public hearing and/or file written objection with Seminole County Government within twenty (20) days of this notice.

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

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.seminolecountyfl.gov/msbu or contact an MSBU Program representative by email via MSBU@seminolecountyfl.gov or by calling the MSBU Program office at 407-665-7328.

NOTICE OF PROPOSED NON-AD VALOREM ASSESSMENT

Annually, in August, a Notice of proposed Non-Ad Valorem is mailed to property owners participating in new MSBUs. The Notice provides a listing of the new assessments that will be included in the next property tax billing. When the Notice is received, property owners are encouraged to review the document to ensure rights and responsibilities are understood.

NON-AD VALOREM ASSESSMENT ROLL PUBLIC HEARING

Annually, in September, a list of proposed non-ad valorem assessments by property is reviewed and approved by the Board of County Commissioners at a Public Hearing. Once the assessment roll is approved, the assessments are certified for collection through the property tax statements distributed by the Tax Collector. Property owners are welcome to attend the annual Public Hearing.