

**SEMINOLE COUNTY GOVERNMENT
AGENDA MEMORANDUM**

SUBJECT: Public Hearing for Non-Ad Valorem Assessment Roll Certification

DEPARTMENT: Fiscal Services

DIVISION: MSBU

AUTHORIZED BY: Lisa Spriggs

CONTACT: Paula Seigler

EXT: 7164

MOTION/RECOMMENDATION:

Approve and authorize the Chairman to execute a resolution and certificate adopting the 2007 Non-Ad Valorem Assessment Roll.

County-wide

Kathy Moore

BACKGROUND:

Pursuant to Section 197.3632(4), Florida Statutes, this public hearing is being held for adoption of the Non-Ad Valorem Assessment Roll. The Non-Ad Valorem Assessment Roll includes all authorized Municipal Services Benefit Unit [MSBU] districts and the related properties assessed for services and improvements coordinated through the MSBU Program of Seminole County. The referenced non-ad valorem assessment rates were approved previously by the Board via Resolution on May 22, 2007.

The Seminole County Board of County Commissioners has adopted the uniform method of collection for non-ad valorem assessments authorized through the MSBU Program, pursuant to Section 197.3632, Florida Statutes. The uniform method of collection provides for placement of non-ad valorem assessments on the annual property tax bill for collection via the office of the Tax Collector. A requirement of using this method is the adoption of a Non-Ad Valorem Assessment Roll by resolution at a public hearing held between June 1 and September 15. A first class notice of this public hearing was mailed to all properties associated with the new MSBUs subject to assessment for the first time. The public hearing was advertised in a newspaper of general circulation depicting the geographic locations of the properties associated with the new MSBUs subject to assessment for the first time. A summary of the non-ad valorem assessment revenue generated via this assessment roll is as follows: (rounded values)

<u>District Type</u>	<u>Participating Parcels</u>	<u>Revenue Generated</u>
Solid Waste	64,930	\$12,160,000
Street Lighting	47,670	\$ 2,257,000
Other	950	\$ 178,000

The Non-Ad Valorem Assessment Roll must be certified to the Tax Collector by September 15, 2007 to be included on the tax bills to be mailed in November 2007.

STAFF RECOMMENDATION:

Staff recommends the Board approve and authorize the Chairman to execute a resolution and certificate adopting the 2007 Non-Ad Valorem Assessment Roll.

ATTACHMENTS:

1. Resolution
2. Exhibit B 2007 Assessment Roll
3. Certification

Additionally Reviewed By:

County Attorney Review (Ann Colby)

THE FOLLOWING RESOLUTION ESTABLISHING THE NON-AD VALOREM ASSESSMENT ROLL OF SEMINOLE COUNTY WAS ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS OF SEMINOLE COUNTY, FLORIDA, AT THEIR REGULARLY SCHEDULED MEETING ON AUGUST 28, 2007

WHEREAS, the Board of County Commissioners adopted, by numerous Resolutions in past years, the uniform method of collection for non-ad valorem assessments pursuant to Section 197.3632, Florida Statutes; and

WHEREAS, the Board of County Commissioners has established properties to be included in Municipal Service Benefit Units for the purposes of providing street lighting, road paving and drainage, water service, aquatic weed control, landscaping, maintenance, subdivision walls, solid waste collection and disposal and other improvements through various ordinances and resolutions detailed in Exhibit "A" hereto attached and incorporated by reference into this resolution.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF SEMINOLE COUNTY, FLORIDA, that the Non-Ad Valorem Assessment Roll of Seminole County is hereby adopted as detailed in Exhibits "A & B". Exhibit "A" provides a summarized listing of the new districts for which assessment is being levied for the first time on the non-ad valorem assessment roll. Exhibit "B" (computer data file provided on compact disc and/or printout under separate cover) provides a detailed listing of all properties for which a non-ad valorem assessment is being levied and includes the amount of the non-ad valorem assessments levied against each parcel.

ADOPTED on August 28, 2007.

ATTEST: BOARD OF COUNTY COMMISSIONERS
SEMINOLE COUNTY, FLORIDA

Maryanne Morse, Clerk to the Board of County Commissioners in and for Seminole County, Florida

By: _____
Carlton Henley
Chairman

EXHIBIT A
(See Attached)

EXHIBIT A

Resolution or Ordinance #	Date Adopted	District Name	Improvement	Assessment/Unit	Rate Type/Term
2006 - 28	05-09-06	Twin Pines	Water, Sewer & Fire Flow	Rates to be finalized at separate public hearing scheduled for September 11, 2007. Rates proposed as follows: Category A: \$2,345.00/parcel Category B: \$4,175.00/parcel Category C: \$5,555.00/parcel	Fixed /15 Year Term
2007 - 01	01-09-07	Hamilton Place	Street Lighting	\$ 235.00 / Parcel	Variable / Annual*
2007 - 01	01-09-07	Summerfield	Street Lighting	\$ 150.00 / Parcel	Variable / Annual*
2007 - 09	01-23-07	Lake Spring	Aquatic Weed Control	\$ 495.00/ Parcel	Variable /Annual*
2006 - 74	10-24-06	Lake Mirror	Aquatic Weed Control	\$ 285.00 / Benefit Unit Residential properties are 1 benefit unit per parcel; Commercial property is 27 Benefit Unit	Variable / Annual*
*To be assessed annually according to the cost of providing service and/or improvement.					

EXHIBIT B

August 28, 2007

Non-Ad Valorem Assessment Roll

Includes all Municipal Services Benefits Unit districts

- Aquatic Weed Control
- Landscape Maintenance
- Perimeter Wall Re-Construction
- Residential Solid Waste Collection & Disposal
- Retention Pond Renovation
- Road Paving & Drainage
- Sidewalk Reconstruction
- Street Lighting
- Water & Sewer Construction

**Department of Fiscal Services
MSBU Program**

Exhibit B
2007 ASSESSMENT ROLE

This document is available for review in the County Manager's Office

C E R T I F I C A T E

T O

NON-AD VALOREM ASSESSMENT ROLL

I, the undersigned, hereby certify that I am the Chairman of the Board, or authorized agent of Seminole County Board of County Commissioners located in Seminole County, Florida; as such I have satisfied myself that all property included or includable on the Non-Ad Valorem Assessment Roll for the aforesaid county is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I further certify that upon completion of this certificate and the attachment of same to the herein described Non-ad Valorem Assessment Roll as a part thereof, that said Non-Ad Valorem Assessment Roll will be delivered to the Tax Collector of this county.

In witness whereof, I have subscribed this certificate and caused the same to be attached to and made a part of the above described Non-Ad Valorem Assessment Roll this the 28th day of August, 20 07.

(Chairman of the board or Authorized Agent)

of BOARD OF COUNTY COMMISSIONERS,
(Name of Local Government)

Seminole County, Florida