



Special District Program

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Tax Collector Overview

Our Mission

To exceed customer expectations through continuous innovation in performing the required duties of our office with the highest level of ethics and integrity while empowering and challenging our workforce.

Our Vision

To be an exemplary government organization.

Our Values

Integrity, Communication, Positive Relationships, Customer Focus, Teamwork, Effectiveness, Knowledge, and Creativity.

Tax Collector Responsibilities

The Tax Collector is responsible for collection and distribution of taxes; however, in regard to special district assessments, we must make sure that all statutory requirements are satisfied, so that the assessment may appear on the certified tax roll.

Website

In response to your questions and concerns, you may download this information and forms from our website: <http://www.hillstax.org>, as well as, obtain tax information, perform searches and download files.

How are we doing?

The Hillsborough County Tax Collector's Office values our customers. Quality customer service is our #1 goal. Our office values our customers and partners. Please provide us with information to better serve you in the future. [Satisfaction Survey](#).

Special District Overview

What is a Special District?

A Special District is a unit of special-purpose government operating within a defined geographic boundary for a specific purpose. They have limited and specific powers.

How is a Special District Created?

A special district can be created by general law, special act, local ordinance, or by rule of the Governor or Cabinet to provide specialized services not provided by units of general-purpose government inclusive of Municipalities and Counties.

To obtain more information on creating a new special district or changing an existing district, contact Mary Mahoney, BOCC Management & Budget Department (813) 272-6599.

Once the district is created, a copy of the ordinance should be forwarded to the Tax Collector's Office, and will serve as notification that a new district has been created.

How does a Special District generate revenue? Common revenue sources for special districts include: Ad Valorem Assessments, Non-Ad Valorem assessments, User Fees, Tax Increment Financing, Federal Government, Grants, Municipalities & Counties, and Tolls.

What is a Non-Ad Valorem Assessment?

An assessment, which is not based upon value and can become alien against a homestead as permitted in s. 4, Art. X of the State Constitution.

How does a Non-Ad Valorem Assessment get collected by the Tax Collector?

The special district elects to use the Uniform Method of Levy, Collection and Enforcement of Non-Ad Valorem assessments.

What is the Uniform Method of Levy, Collection and Enforcement?

The statutory process as provided in Florida Statutes 197.3632 for the levy, collection, and enforcement of Non-Ad Valorem assessments.

The Tax Collector is responsible for collection and distribution of taxes; however, prior to collecting the tax, we must make sure that all statutory requirements are satisfied, so that the assessment may appear on the tax roll.

This booklet was created to provide assistance to district managers on the statutory requirements to include their assessment on the annual property tax bill.

Contacts

Hillsborough County Tax Collector

2506 N Falkenburg Rd
Tampa, FL 33619
(813) 635-5200
Website: <http://www.hillstax.org>

Ashley Hepburn, Tax & License Supervisor
(813) 635-5210 ext. 5448, FAX: (813) 612-6746
E-mail: hepburna@hillstax.org

Quality Assurance Department

(813) 635-5210 ext. 5255, FAX: (813) 612-6746
E-mail: non-adv@hillstax.org

Accounting Department

(813) 635-5214, FAX: (813) 635-5218
E-mail: distributions@hillstax.org

Hillsborough County Property Appraiser

601 E Kennedy Blvd, 15th Floor
Tampa, FL 33602
(813) 272-6100
Website: <http://www.hcpafl.org>

Chris Weiss, Director of Data Services
(813) 273-3742, FAX: (813) 307-4448
E-mail: weissC@hcpafl.org

Tracy Torres, Special Projects Coordinator
(813) 276-8916, FAX: (813) 307-4448
E-mail: torresT@hcpafl.org

Hillsborough County Management & Budget Department

601 E Kennedy Blvd, 26th Floor
Tampa, FL 33602
Website: <http://www.hillsboroughcounty.org>

Mary Mahoney, Special Assessments

(813) 272-6599
E-mail: mahoneym@hillsboroughcounty.org

Florida Department of Economic

Opportunity 107 East Madison Street, Caldwell
Building Tallahassee, FL 32399-2100
(850) 245-7105
Website: <http://www.floridajobs.org>

Jack Gaskins, Jr., Special District Information
(850) 717-8430
E-mail: JackGaskins@deo.myflorida.com

Florida Department of Revenue

PO Box 3000
Tallahassee, FL 32315-3000
Website:
<http://www.state.fl.us/dor/>

Calendar I – New Districts

Please use this calendar if you are a new district and this will be your first year that the Tax Collector will be collecting your assessment:

Once the District Is Created

Mail a copy of the ordinance to Tax Collector's Office, Property Appraiser's Office and Department of Revenue.

Complete the Hillsborough County Special District Form and mail to the Tax Collector's Office, Property Appraiser's Office, Department of Revenue, and Management & Budget Department (Hillsborough County Special District Form).

Advertise the public hearing (to adopt 1st Resolution). Must be advertised four consecutive weeks prior to the date of the public hearing.

Prior to January 1st

Hold Public Hearing to adopt resolution.

Prior to January 10th

Mail copies of the following documents to the Tax Collector, Property Appraiser and the Department of Revenue.

1. A certified copy of adopted resolution (1st Resolution Form).
2. A copy of newspaper advertisement (entire page).
3. Certification or proof of publication showing the dates of publication on Form DR-413 (Publisher's Affidavit Form).

Or file an extension with the Tax Collector, Property Appraiser and Management and Budget Department.

Prior to June 1st

Property Appraiser provides parcel information to the district via an excel file that is emailed to the district.

Between June 1st

Complete Tax Collector Agreement and mail two original copies to the Tax Collector's Office (Agreement Form).

& September 15th

Advertise the Public Hearing (to adopt assessment roll) at least 20 days prior to the date of the hearing.

Mail notification of Public Hearing (to adopt assessment roll) to homeowners via USPS first-class mailing at least 20 days prior to the date of the hearing.

Hold Public Hearing to adopt assessment roll.

Submit NAV Assessment Roll to the Property Appraiser's Office by the last working day in August.

Submit Tax Roll Certification to the Tax Collector (Certificate to Roll Form) by September 15th.

Submit Survey

Submit Bank Information Form to the Tax Collector's Office for distributions

Calendar II – Existing Districts (No Changes)

Please use this calendar if the Tax Collector has previously collected your assessment and no changes have been made:

Prior to January 1st

Complete Hillsborough County Special District Form and mail to Tax Collector, Property Appraiser, Department of Revenue, and Management & Budget Department (Hillsborough County Special District Form).

January 1st

Tax Collector Agreement is automatically renewed.

Prior to June 1st

Property Appraiser provides parcel information to the district via an excel file that is emailed to the district.

**Between June 1st
& September 15th**

Submit NAV Assessment Roll to the Property Appraiser's Office by the last working day in August.

Submit Tax Roll Certification to the Tax Collector (Certificate to Roll Form) by September 15th.

Submit Survey

Submit Bank Information Form to the Tax Collector's Office for distributions (Bank Information Form).

Calendar III – Existing Districts (With Changes)

Please use this calendar if the Tax Collector has previously collected your assessment and a referendum/ordinance has passed changing one or more of the following items:

1. Increase assessment beyond cap in ordinance.
2. Boundaries of the district.
3. Purpose of the assessment or the use of revenue generated by the assessment.

[s. 197.3632\(4\)](#) A local government shall adopt a non-ad valorem assessment roll at a public hearing held between January 1 and September 15, or between January 1 and September 25 for any county as defined in s. 125.011(1), if:

1. The non-ad valorem assessment is increased beyond the maximum rate authorized by law or judicial decree at the time of initial imposition;
2. The local government's boundaries have changed, unless all newly affected property owners have provided written consent for such assessment to the local governing board; Or
3. There is a change in the purpose for such assessment or in the use of the revenue generated by such assessment.

January 1st

Tax Collector Agreement automatically renewed.

Prior to June 1st

Property Appraiser gives parcel information to the district via an excel file that is emailed to the district.

Between June 1st & September 15th

Advertise the Public Hearing (to adopt assessment roll) at least 20 days prior to the date of the hearing. Which must include:

- The name of the local governing board
- A geographic depiction of the property subject to the assessment
- The proposed schedule of the assessment
- The fact that the assessment will be collected by the tax collector
- And a statement that all affected property owners have the right to appear at the public hearing and the right to file written objections within 20 days of the publication of the notice

Mail notification of Public Hearing (to adopt assessment roll) to homeowners via USPS first-class mailing at least 20 days prior to the date of the hearing.

It must include:

- The purpose of the assessment
- The total amount to be levied against each parcel
- The unit of measurement to be applied against each parcel to determine the assessment
- The number of such units contained within each parcel
- The total revenue the local government will collect by the assessment
- A statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title A statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice
- The date, time, and place of the hearing
- Hold public hearing to adopt assessment roll

Submit NAV Assessment Roll to the Property Appraiser's Office by the last working day in August.

Submit Tax Roll Certification to the Tax Collector (Certificate to Roll Form) by September 15th.

Submit Survey

Submit Bank Information Form to the Tax Collector's Office for distributions (Bank Information Form).

Uniform Method of Levy, Collection, & Enforcement

The Uniform Method of Levy, Collection & Enforcement is the statutory process as provided in Florida Statutes 197.3632 for the levy, collection, and enforcement of Non-Ad Valorem assessments. By utilizing this method, Non-Ad Valorem taxes are collected in the same manner as Ad Valorem taxes, thereby assuming the same powers, up to and including loss of property for non-payment to taxes.

FS 197.3632 Uniform method for the levy, collection, and enforcement of non-ad valorem assessments.-- (8)(a) Non-ad valorem assessments collected pursuant to this section shall be subject to all collection provisions of this chapter, including provisions relating to discount for early payment, prepayment by installment method, deferred payment, penalty for delinquent payment, and issuance and sale of tax certificates and tax deeds for nonpayment.

In addition, the Non-Ad Valorem assessment will appear on the annual tax bill.

FS 197.3632 Uniform method for the levy, collection, and enforcement of non-ad valorem assessments.-- (7) Non-ad valorem assessments collected pursuant to this section shall be included in the combined notice for ad valorem taxes and non-ad valorem assessments provided for in s. 197.3635.

If you elect to use the Uniform Method of Levy, Collection, & Enforcement all Statutory Requirements must be followed if:

- 1) There is a new levy of a Non-Ad Valorem assessment;
- 2) The Non-Ad Valorem assessment is increased beyond the maximum rate authorized by law or judicial decree at the time of initial imposition;
- 3) The local government's boundaries have changed unless all affected property owners have provided written consent for the assessment to the governing board; or
- 4) Changes occur in either the purpose for the assessment or the use of the revenue generated by the assessment.

All Statutory requirements must be met prior to the statutory deadlines. The only exception would be for the January 1st deadline. If the district is unable to meet this deadline, they may file for a 2-month extension.

Statutory Requirements

These are the following statutory requirements to get a new or changing district's assessment on the tax roll using the Uniform Method of Levy, Collection and Enforcement of Non-Ad Valorem

January 1st –

- 1st Advertisement;
- 1st Publisher’s Affidavit;
- 1st Public Hearing; and
- 1st Resolution.

January 10th –

- Documentation Deadline; or
- Extension Request Deadline.

February 28th

- Last day to submit increases to tax roll.

March 1st (Extension Only) –

- 1st Advertisement;
- 1st Publisher’s Affidavit;
- 1st Public Hearing; and
- 1st Resolution.

March 10th (Extension Only) –

- Documentation Deadline.

June 1st thru August 31st –

- Agreement/Contract;
- NAV Assessment Roll Created;
- 2nd Advertisement;
- 2nd Publisher’s Affidavit;
- First Class Mailing; and
- 2nd Public Hearing.

Last Working Day of August –

- Submit NAV Assessment Roll to the Property Appraiser.

Prior to September 15th –

- Submit NAV Roll Certification to the Tax Collector.

After September 15th –

- Hillsborough County Special District;
- Bank Information Form;
- Distributions; and
- Certificate of Corrections.

Extension

If the district is unable to meet this January 1st statutory deadline, an extension may be requested in writing. Extension requests must be received by January 10th. If agreed upon by the Tax Collector and the Property Appraiser, a 2-month extension may be granted allowing the districts more time to satisfy their statutory requirements.

Extension requests must be mailed to:

**Hillsborough County Tax Collector
ATTN: Ashley Hepburn
2506 N Falkenburg Rd
Tampa, Florida 33619**

In addition, please mail a copy of your request to Mary Mahoney, Management & Budget Department, as well as, Tracy Torres, Property Appraiser’s Office.

If an extension is granted, the public hearing must be held prior to March 1st, with all documentation reaching the Tax Collector’s Office by March 10th. Documentation required for an extension, is the same as the January 10th deadline.

FS 197.3632 Uniform method for the levy, collection, and enforcement of non-ad valorem assessments.-- (3)(a) Notwithstanding any other provision of law to the contrary, a local government which is authorized to impose a non-ad valorem assessment and which elects to use the uniform method of collecting such assessment for the first time as authorized in this section shall adopt a resolution at a public hearing prior to January 1 or, if the property appraiser, tax collector, and local government agree, March 1. If the resolution is adopted, the local governing board shall send a copy of it by United States mail to the property appraiser, the tax collector, and the department by January 10 or, if the property appraiser, tax collector, and local government agree, March 10.

REQUEST FOR EXTENSION

I hereby request an extension in compliance with Section 197.3632 subsection 3(a) of
Florida Statutes for _____
(Name of Local Government)

since we will be unable to comply with the January 1st deadline.

In witness whereof, I have subscribed this Request for Extension this _____
day of _____, _____.

(Chairman of the Board or Authorized Agent)

(Office)

cc: Mary Mahoney, Management & Budget

601 E Kennedy Blvd 26th Floor
Tampa, FL 33602

Tracy Torres, Property Appraiser
311 Pauls Dr
Brandon, FL 33511

First Advertisement

Prior to the 1st public hearing to adopt the 1st Resolution, the district must provide notice to the public of their intent to use the Uniform Method for the Levy, Collection and Enforcement of Non-Ad Valorem Assessment, as well as, the date, time and place of the public hearing.

This notice must be published in a newspaper of general circulation for four (4) consecutive weeks preceding the public hearing.

FS 197.3632 Uniform method for the levy, collection, and enforcement of non-ad valorem assessments.--

(3)(a) The local government shall publish notice of its intent to use the uniform method for collecting such assessment weekly in a newspaper of general circulation within each county contained in the boundaries of the local government for 4 consecutive weeks preceding the hearing.

NOTICE

NOTICE BY (NAME OF LOCAL GOVERNMENT) OF INTENT TO USE THE UNIFORM AD VALOREM METHOD OF COLLECTION OF A NON-AD VALOREM ASSESSMENT

Notice is hereby given to all owners of lands located within the boundaries of the (name of local government) that the (name of local government) intends to use the uniform ad valorem method for collecting the non-ad valorem assessments levied by the (name of local government) as set forth in Section 197.3632, Florida Statutes and that the Board of Supervisors (or other name of governing board) will hold a public hearing on (date), at (time) at the (address for hearing).

The purpose of the public hearing is to consider the adoption of a Resolution authorizing the (name of local government) to use the uniform ad valorem method of collecting non-ad valorem assessments levied by the (name of local government) as provided in Section 197.3632, Florida Statutes.

The (name of local government) (has adopted a new non-ad valorem assessment), (or) (has adopted a non-ad valorem assessment) to be collected each year until discontinued for one year for (purpose).

This non-ad valorem assessment is: (list one or more of the following)

1. Levied for the first time.
2. Increased beyond the maximum rate authorized by law at the time of its initial imposition.
3. Related to a change in boundaries of the (name of local government).
4. Related to a change in purpose for an existing assessment or in the use of the revenue from such assessment.

Interested parties may appear at the public hearing to be heard regarding the use of the uniform ad valorem method of collecting such non-ad valorem assessments. If any person decides to appeal any decision made with respect to any matter considered at this public hearing such person will need a record of proceedings and for such purpose such person may need to ensure that a verbatim record of the proceedings is made at their own expense and which record includes the testimony and evidence on which the appeal is based.

Dated this _____ day of _____, _____.

(Name of local government)

By: _____
(Appropriate Officer)

PUBLISH: (name of newspaper)
Publication dates:

Sample

First Public Hearing

A public hearing must be held prior to January 1st to provide a forum for residents to appear and voice concerns/objections in regard to the proposed resolution. Once the public has been heard, the district officers will vote on the resolution.

For more information regarding the Public Hearing, please contact Mary Mahoney, BOCC Management & Budget Department (813) 272-6599.

FS 197.3632 Uniform method for the levy, collection, and enforcement of non-ad valorem assessments.--

(3)(a) Notwithstanding any other provision of law to the contrary, a local government which is authorized to impose a non-ad valorem assessment and which elects to use the uniform method of collecting such assessment for the first time as authorized in this section shall adopt a resolution at a public hearing prior to January 1 or, if the property appraiser, tax collector, and local government agree, March 1.

First Resolution

This resolution is based on the outcome of a 1st public hearing conducted prior to January 1st. If the resolution passes, the resolution is drawn up and signed by the authorized district representative. If the resolution is not adopted at the public hearing, then the process is over and the special assessment would be collected by another method chosen by the taxing authority.

The first resolution is the district's formal intent to use the Uniform Method of Levy, Collection and Enforcement. It basically states:

- 1) The District's intent to use the Uniform Method;
- 2) The Purpose of the levy; and
- 3) The District Boundaries.

FS 197.3632 Uniform method for the levy, collection, and enforcement of non-ad valorem assessments.--

(3)(a) Notwithstanding any other provision of law to the contrary, a local government which is authorized to impose a non-ad valorem assessment and which elects to use the uniform method of collecting such assessment for the first time as authorized in this section shall adopt a resolution at a public hearing prior to January 1 or, if the property appraiser, tax collector, and local government agree, March 1. The resolution shall clearly state its intent to use the uniform method of collecting such assessment. The resolution shall state the need for the levy and shall include a legal description of the boundaries of the real property subject to the levy.

**RESOLUTION STATING THE INTENT TO USE THE
UNIFORM METHOD OF LEVYING AND COLLECTING
NON-AD VALOREM ASSESSMENTS**

BY THE _____ **SPECIAL DISTRICT**

(Name of Local Government)

Upon Motion by _____, seconded by _____, the following Resolution was adopted by majority vote, this _____ day of _____, _____.

WHEREAS, Florida Statutes, Section 197.3632 provides for a uniform method for the levy, collection, and enforcement of non-ad valorem assessments, and

WHEREAS, the Special District of _____ hereby intendsto use the method prescribed in Florida Statutes, Section 197.3632 in the collection of the non-ad valoremassessments, and

WHEREAS, the intent to use the uniform method for collecting such non-ad valorem assessmenthas been published in the _____, a newspaper of general circulation for four (4) consecutive weeks, preceding the public hearing adopting this resolution, and

WHEREAS, the District recognizes the need for the levy of the non-ad valorem assessment forthe nature and purpose of _____, and

WHEREAS, said assessment is to be collected each year until discontinued for one year, and

WHEREAS, the legal description of the real property in the special district subject to the non-ad valorem assessment levy is attached hereto and made a part hereof as "Exhibit A".

NOW, THEREFORE, BE IT RESOLVED by the governing board of the Special District, Hillsborough County, Florida, this _____ day of _____, _____.

1. The uniform method for the levy, collection, and enforcement of non-ad valorem assessmentsas provided in Florida Statutes, Section 197.3632 shall be followed by this Special District.
2. That a copy of this Resolution shall be sent by United States mail to the Hillsborough County, Florida, Property Appraiser, Tax Collector and the Florida State Department of Revenue priorto January 10, _____.

WITNESS, my hand and official seal this _____ day of _____, _____.

Secretary to the Governing Board of the Special District

First Publisher's Affidavit

Districts are required by Florida Statutes to provide the publisher's affidavit to the Tax Collector's Office. This is the publisher's declaration that the advertisement was published.

FS 50.031 Newspapers in which legal notices and process may be published.-- Proof of such publication shall be made by uniform affidavit.

DR-413

PROOF OF PUBLICATION FORM OF UNIFORM AFFIDAVIT

NAME OF NEWSPAPER

Published (Weekly or Daily) (Town or City)

(County) FLORIDA

STATE OF FLORIDA

County of _____:

Before the undersigned authority personally appeared _____, who on oath says that he or she is _____ of the _____, a _____ newspaper published at _____, in _____ County, Florida; that the attached copy of advertisement, being a (notice) in the matter of (the local government's intent to use the uniform method for collecting a non-ad valorem assessment), was published in said newspaper in the issues of (four consecutive weeks of)

_____, _____, _____, _____, _____.

Affiant further says that the said _____ is a newspaper published at _____, in said _____ County, Florida, and that the said newspaper has heretofore been continuously published in said _____ County, Florida, _____ and has been entered as second class mail matter at the post office in _____, in said _____ - _____ County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and the affiant further says that he or she has neither paid nor promised any person, firm, or corporation any discount, rebate, commission, or refund for the purpose of securing this advertisement for publication in said newspaper.

Sworn to and subscribed before me this _____ day of _____, A.D. _____, who is personally known to me or who has produced (type of identification) as identification.

(Signature of Notary Public)

(Print, Type, or Stamp Commissioned Name of Notary Public) (Notary Public)

Sample

Documentation Deadline

The district must provide proof of their statutory compliance to the Tax Collector, the Property Appraiser and the Department of Revenue. To verify statutory compliance, the Tax Collector's office must receive the following items by

January 10th or March 10th (if an extension has been granted):

1. A copy of the Newspaper Advertisement;
2. The Publisher's Affidavit; and
3. A Certified Copy of the Adopted Resolution.

FS 197.3632 Uniform method for the levy, collection, and enforcement of non-ad valorem assessments.—

(3)(a) Notwithstanding any other provision of law to the contrary, a local government which is authorized to impose a non-ad valorem assessment and which elects to use the uniform method of collecting such assessment for the first time as authorized in this section shall adopt a resolution at a public hearing prior to January 1 or, if the property appraiser, tax collector, and local government agree, March 1. If the resolution is adopted, the local governing board shall send a copy of it by United States mail to the property appraiser, the tax collector, and the department by January 10 or, if the property appraiser, tax collector, and local government agree, March 10.

FAC 12D-18.003 Non-Ad Valorem Assessments; Method for Election to Use Section 197.3632, Florida Statutes.--

(3) The local government shall include with the resolution the following: (a) A certified copy of adopted resolution. (b) A copy of newspaper advertisement (entire page). (c) A certification or proof of publication showing the dates of publication on Form DR-413.

Agreement

Once the resolution has passed and statutory compliance has been verified, the district shall enter into written agreement with the Tax Collector and the Property Appraiser to provide reimbursement for administrative costs associated with collecting their assessment. Administrative costs under Section 197.3632, Florida Statutes shall include, but are not limited to: personnel, forms, supplies, data processing, computer equipment, postage and programming.

In addition, the Tax Collector's Agreement or Contract sets forth the Tax Collector's and District's annual responsibilities, in regard to their assessment, as well as statutory fee provisions:

1. Cities and Counties actual cost of collection; or
2. Districts – Fee is the greater of the actual cost or 2% as set forth in Section 192.091(2), Florida Statutes.

FS 197.3632 Uniform method for the levy, collection, and enforcement of non-ad valorem assessments.— (2) A local governing board shall enter into a written agreement with the property appraiser and tax collector providing for reimbursement of necessary administrative costs incurred under this section. Administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming.

There are three different agreements: 1) Special Districts; 2) Municipalities; and 3) County Agencies. Please complete the agreement form, which best describes your governing body.

DISTRICT AGREEMENT

THIS AGREEMENT made and entered into this _____ day of _____ of _____, by and between

_____, a political

subdivision of the State of Florida, whose address is

_____,
hereinafter referred to as the "DISTRICT" and NancyC. Millan, the Hillsborough County Tax Collector, a constitutional officer of the State of Florida, whose address is 601 East Kennedy Boulevard, 14th Floor, Tampa, Florida 33602.

WITNESSETH:

WHEREAS, the DISTRICT is authorized to impose non-ad valorem assessments and by Resolution has expressed its intent to use the uniform method of notice, levy, collection and enforcement of such assessments, as authorized by Section 197.3632, Florida Statutes; and

WHEREAS, the uniform methodology, with its enforcement provisions including the use of tax certificates and tax deeds for enforcing against any delinquencies, is more fair to the delinquent property owner than traditional lien foreclosure methodology; and

WHEREAS, the uniform method will provide for more efficiency of collection by virtue of the assessment being on the tax notice issued by the Tax Collector which will produce positive economic benefits to the DISTRICT; and

WHEREAS, the uniform methodology will tend to eliminate confusion and to promote local government accountability; and

WHEREAS, Section 197.3632(2), Florida Statutes, provides that the DISTRICT shall enter into a written agreement with the Tax Collector for reimbursement of necessary administrative costs incurred in implementing the uniform methodology law; and

WHEREAS, Section 197.3632(7), Florida Statutes, provides that the DISTRICT shall bear all costs associated with any separate notice in the event the Tax Collector is unable to merge a non-ad valorem assessment roll to produce the annual tax notice; and

WHEREAS, Section 197.3632(8)(c), Florida Statutes, provides that the DISTRICT shall compensate the Tax Collector for the costs of collecting non-ad valorem assessments;

NOW, THEREFORE, for and in consideration of the foregoing, including mutual terms, covenants and conditions herein contained, the parties do contract and agree as follows:

ARTICLE I

Purpose

The purpose of this Agreement is to establish the terms and conditions under which the Tax Collector shall collect and enforce the collection of those certain non-ad valorem assessments levied by the DISTRICT to include reimbursement by the DISTRICT to the Tax Collector for costs of collection pursuant to Section 197.3632(8)(c), Florida Statutes; any costs involved in separate mailings because of non-merger of any non-ad valorem assessment roll as certified by the DISTRICT pursuant to Section 197.3632(7), Florida Statutes; and for necessary administrative costs, including, but not limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage and programming which attend all of the collection and enforcement duties imposed upon the Tax Collector by the uniform methodology, as provided in Section 197.3632(2), Florida Statutes.

ARTICLE II

Term

The term of this Agreement shall commence on January 1, _____, and shall run through December 31, _____, the date of signature of the parties notwithstanding, and shall automatically be renewed thereafter for successive periods not to exceed one (1) year each, unless the DISTRICT provides notice to the Tax Collector, Property Appraiser and Department of Revenue prior to January 10 of the assessment year that the DISTRICT will discontinue using the uniform method of collection.

ARTICLE III

Compliance With Laws and Regulations

The parties shall abide by all statutes, rules and regulations pertaining to the levy and collection of non-ad valorem assessments and any ordinances promulgated by the DISTRICT not inconsistent with, nor contrary to, the provisions of Section 197.3632, Florida Statutes, and Section 197.3635, Florida Statutes, and any subsequent amendments to said statutes, and any rules duly promulgated pursuant to these statutes by the Department of Revenue.

ARTICLE IV

Duties and Responsibilities of District

The DISTRICT agrees, covenants and contracts to:

- (a) Compensate Tax Collector on an annual basis during the term of this agreement at rate of 2% of the amount of special assessments collected and remitted or the actual costs of collection, whichever is greater, pursuant to Sections 197.362(8)(c) and 192.091(2)(b), Florida Statutes
- (b) To pay for or alternatively to reimburse the Tax Collector for any separate tax notice necessitated by the inability of the Tax Collector to merge the non-ad valorem assessment roll certified by the DISTRICT pursuant to Section 197.3632(7), Florida Statutes.
- (c) The DISTRICT, upon being timely billed, shall pay directly for necessary advertising relating to implementation of the new uniform non-ad valorem assessment law pursuant to Sections 197.3632 and 197.3635, Florida Statutes, and any applicable rules promulgated by the Department of Revenue thereunder.
- (d) By 15 September of each calendar year, the chairperson of the governing board of the DISTRICT, or his or her designee, shall officially certify to the Tax Collector the non-ad valorem assessment roll on compatible electronic medium, tied to the property parcel identification number, and otherwise in conformance in format to that contained on the ad valorem tax rolls submitted by the Property Appraiser to the Department of Revenue. The DISTRICT shall post the non-ad valorem assessment for each parcel on the said non-ad valorem assessment roll and shall exercise its responsibility that such non-ad valorem assessment roll be free of errors and omissions. The

DISTRICT shall notify the Tax Collector, Property Appraiser and Department of Revenue prior to January 10 of the assessment year if the DISTRICT will discontinue using the uniform method of collection and enforcement of the applicable non-ad valorem assessment.

- (e) The DISTRICT agrees to cooperate with the Tax Collector to implement the uniform method of notice, levy, collection and enforcement of each non-ad valorem assessment, pursuant to, and consistent with, all the provisions of Sections 197.3632 and 197.3635, Florida Statutes, or its successor of statutory provisions and all applicable rules promulgated by the Department of Revenue and their successor rules.

ARTICLE V
Duties of the Tax Collector

- (a) The Tax Collector shall merge all rolls, prepare a collection roll and prepare a combined notice (the tax notice) for both ad valorem taxes and non-ad valorem assessments for the DISTRICT, pursuant to Sections 197.3632 and 197.3635, Florida Statutes, and its successor provisions, and any applicable rules, and their successor rules, promulgated by the Department of Revenue, and in accordance with any specific ordinances or resolutions adopted by the DISTRICT, so long as said ordinances and resolutions shall themselves each and every one clearly state intent to use the uniform method for collecting such assessments and so long as they are further not inconsistent with, nor contrary to, the provisions of Sections 197.3632 and 197.3635, Florida Statutes, and their successor provisions, and any applicable rules.
- (b) The Tax Collector shall collect the non-ad valorem assessment of the DISTRICT as certified to the Tax Collector no later than 15 September of each calendar year on compatible electronic medium, tied to the property identification number for each parcel, and in the format used by the Property Appraiser for the ad valorem rolls submitted to the Department of Revenue and if free of errors or omissions.
- (c) The Tax Collector agrees to cooperate with the DISTRICT in implementation of the uniform method for collecting and enforcing non-ad valorem assessments pursuant to Sections 197.3632 and 197.3635, Florida Statutes, and any successor provisions and applicable rules. The Tax Collector shall not accept any such non-ad valorem assessment roll that is not officially certified to the Tax Collector by 15 September of each calendar year on compatible electronic medium tied to the property identification number and in the format used by the Property Appraiser on the ad valorem roll submitted to the Department of Revenue.
- (d) If the Tax Collector discovers errors or omissions on such roll, he may request the DISTRICT to file a corrected roll or a correction of the amount of any assessment and the DISTRICT shall bear the cost of any such error or omission.

- (e) If the Tax Collector determines that a separate mailing is authorized pursuant to Section 197.3632(7), Florida Statutes, and any applicable rules promulgated by the Department of Revenue, and any successor provision to said law or rules, the Tax Collector shall either mail a separate notice of the particular non-ad valorem assessment or shall direct the DISTRICT to mail such a separate notice. In making this decision, the Tax Collector shall consider all costs to the DISTRICT and to the taxpayers of such a separate mailing as well as the adverse effect to the taxpayers of delay in multiple notices. If such a separate mailing is affected, the DISTRICT shall bear all costs associated with this separate notice for the non-ad valorem assessment that could not be merged, upon timely billing by the Tax Collector.

IN WITNESS WHEREOF, the parties have hereunto set their hands and seals and such of them as are corporations have caused these presents to be signed by their duly authorized officers.

WITNESS:

NANCY C. MILLAN
HILLSBOROUGH COUNTY TAX COLLECTOR

BY: _____
Tax Collector

Authorized Representative Special District

CITY AGREEMENT

WITNESSETH:

WHEREAS, THE CITY is authorized to impose non-ad valorem assessments and by Resolution has expressed its intent to use the uniform method of notice, levy, collection and enforcement of such assessments, as authorized by Section 197.3632, Florida Statutes; and

WHEREAS, the uniform methodology, with its enforcement provisions including the use of tax certificates and tax deeds for enforcing against any delinquencies, is more fair to the delinquent property owner than traditional lien foreclosure methodology; and

WHEREAS, the uniform method will provide for more efficiency of collection by virtue of the assessment being on the tax notice issued by the Tax Collector which will produce positive economic benefits to THE CITY; and

WHEREAS, the uniform methodology will tend to eliminate confusion and to promote local government accountability; and

WHEREAS, Section 197.3632(2), Florida Statutes, provides that THE CITY shall enter into a written agreement with the Tax Collector for reimbursement of necessary administrative costs incurred in implementing the uniform methodology law; and

WHEREAS, Section 197.3632(7), Florida Statutes, provides that THE CITY shall bear all costs associated with any separate notice in the event the Tax Collector is unable to merge a non-ad valorem assessment roll to produce the annual tax notice; and

WHEREAS, Section 197.3632(8)(c), Florida Statutes, provides that THE CITY shall compensate the Tax Collector for the costs of collecting non-ad valorem assessments;

NOW, THEREFORE, for and in consideration of the foregoing, including mutual terms, covenants and conditions herein contained, the parties do contract and agree as follows:

ARTICLE I

Purpose

The purpose of this Agreement is to establish the terms and conditions under which the Tax Collector shall collect and enforce the collection of those certain non-ad valorem assessments levied by THE CITY to include reimbursement by THE CITY to the Tax Collector for costs of collection pursuant to Section 197.3632(8)(c), Florida Statutes; any costs involved in separate mailings because of non merger of any non-ad valorem assessment roll as certified by THE CITY pursuant to Section 197.3632(7), Florida Statutes; and for necessary administrative costs, including, but not limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage and programming which attend all of the collection and enforcement duties imposed upon the Tax Collector by the uniform methodology, as provided in Section 197.3632(2), Florida Statutes.

ARTICLE II

Term

The term of this Agreement shall commence on January 1, _____, and shall run through December 31, _____, the date of signature of the parties notwithstanding, and shall automatically be renewed thereafter for successive periods not to exceed one (1) year each, if THE CITY shall inform the Tax Collector, as well as the Property Appraiser and the Department of Revenue, by 10 January of each calendar year if THE CITY intends to discontinue to use the uniform method of collecting each such assessment pursuant to Section 197.3632(6), Florida Statutes.

ARTICLE III

Compliance with Laws and Regulations

The parties shall abide by all statutes, rules and regulations pertaining to the levy and collection of non-ad valorem assessments and any ordinances promulgated by THE CITY not inconsistent with, nor contrary to, the provisions of Section 197.3632, Florida Statutes, and Section 197.3635, Florida Statutes and any subsequent amendments to said statutes, and any rules duly promulgated pursuant to these statutes by the Department of Revenue.

ARTICLE IV
Duties and Responsibilities of District

THE CITY agrees, covenants and contracts to:

- (a) Pay to the Tax Collector the cost of collecting the non ad-valorem assessment pursuant to Chapter 197.3632, Florida Statutes.
- (b) Reimburse the Tax Collector for necessary costs for the collection and enforcement of the applicable non-ad valorem assessment by the Tax Collector under the new uniform law, pursuant to Section 197.3632(2), Florida Statutes, to include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage and programming.
- (c) To pay for or alternatively to reimburse the Tax Collector for any separate tax notice necessitated by the inability of the Tax Collector to merge the non-ad valorem assessment roll certified by THE CITY pursuant to Section 197.3632(7), Florida Statutes;
- (d) THE CITY, upon being timely billed, shall pay directly for necessary advertising relating to implementation of the new uniform non-ad valorem assessment law pursuant to Sections 197.3632 and 197.3635, Florida Statutes, and any applicable rules promulgated by the Department of Revenue thereunder.
- (e) By 15 September of each calendar year, the chairperson of the governing board of THE CITY, or his or her designee, shall officially certify to the Tax Collector the non-ad valorem assessment roll on compatible electronic medium, tied to the property parcel identification number, and otherwise in conformance in format to that contained on the ad valorem tax rolls submitted by the Property Appraiser to the Department of Revenue. THE CITY shall post the non-ad valorem assessment for each parcel on the said non-ad valorem assessment roll and shall exercise its responsibility that such non-ad valorem assessment roll be free of errors and omissions. THE CITY shall inform the Tax Collector, as well as the Property Appraiser and the Department of Revenue by 10 January of each calendar year in which it intends to discontinue to use the uniform method of collection and enforcement of the applicable non-ad valorem assessment.
- (f) THE CITY agrees to cooperate with the Tax Collector to implement the uniform method of notice, levy, collection and enforcement of each non-ad valorem assessment, pursuant to, and consistent with, all the provisions of Sections 197.3632 and 197.3635, Florida Statutes, or its successor of statutory provisions and all applicable rules promulgated by the Department of Revenue and their successor rules.

ARTICLE V
Duties of the Tax Collector

- (a) The Tax Collector shall merge all rolls, prepare a collection roll and prepare a combined notice (the tax notice) for both ad valorem taxes and non-ad valorem assessments for THE CITY, pursuant to Sections 197.3632 and 197.3635, Florida Statutes, and its successor provisions, and any applicable rules, and their successor rules, promulgated by the Department of Revenue, and in accordance with any specific ordinances or resolutions adopted by THE CITY, so long as said ordinances and resolutions shall themselves each and every one clearly state intent to use the uniform method for collecting such assessments and so long as they are further not inconsistent with, nor contrary to, the provisions of Sections 197.3632 and 197.3635, Florida Statutes, and their successor provisions, and any applicable rules.
- (b) The Tax Collector shall collect the non-ad valorem assessment of THE CITY as certified to the Tax Collector no later than 15 September of each calendar year on compatible electronic medium, tied to the property identification number for each parcel, and in the format used by the Property Appraiser for the ad valorem rolls submitted to the Department of Revenue and if free of errors or omissions;
- (c) The Tax Collector agrees to cooperate with THE CITY in implementation of the uniform method for collecting and enforcing non-ad valorem assessments pursuant to Sections 197.3632 and 197.3635, Florida Statutes, and any successor provisions and applicable rules. The Tax Collector shall not accept any such non-ad valorem assessment roll that is not officially certified to the Tax Collector by 15 September of each calendar year on compatible electronic medium tied to the property identification number and in the format used by the Property Appraiser on the ad valorem roll submitted to the Department of Revenue.
- (d) If the Tax Collector discovers errors or omissions on such roll, he may request THE CITY to file a corrected roll or a correction of the amount of any assessment and THE CITY shall bear the cost of any such error or omission.
- (e) If the Tax Collector determines that a separate mailing is authorized pursuant to Section 197.3632(7), Florida Statutes, and any applicable rules promulgated by the Department of Revenue, and any successor provision to said law or rules, the Tax Collector shall either mail a separate notice of the particular non-ad valorem assessment or shall direct THE CITY to mail such a separate notice. In making this decision, the Tax Collector shall consider all costs to THE CITY and to the taxpayers of such a separate mailing as well as the adverse effect to the taxpayers of delay in multiple notices. If such a separate mailing is affected, THE CITY shall bear all costs associated with the separate notice for the non-ad valorem assessment that could not be merged, upon timely billing by the Tax Collector.

IN WITNESS WHEREOF, the parties have hereunto set their hands and seals and such of them as are corporations have caused these presents to be signed by their duly authorized officers.

WITNESS:

NANCY C. MILLAN
HILLSBOROUGH COUNTY TAX COLLECTOR

_____ By: _____
Tax Collector

ATTEST:

THE CITY

By: _____ By: _____
City Clerk Chair

Approved as to Form and Legal Sufficiency:

By: _____ Assistant City Attorney

COUNTY AGREEMENT

THIS AGREEMENT made and entered into this _____ day of _____ of _____, by and between the Board of County Commissioners, Hillsborough County, Florida, whose address is, _____ by and on behalf of _____ Non-Ad Valorem

Assessments, hereinafter referred to as THE COUNTY, and Nancy C. Millan, the Hillsborough County Tax Collector, a constitutional officer of the State of Florida, whose address is 601 East Kennedy Boulevard, 14th Floor, Tampa, Florida 33602.

WITNESSETH:

WHEREAS, THE COUNTY is authorized to impose non-ad valorem assessments and by Resolution has expressed its intent to use the uniform method of notice, levy, collection and enforcement of such assessments, as authorized by Section 197.3632, Florida Statutes; and

WHEREAS, the uniform methodology, with its enforcement provisions including the use of tax certificates and tax deeds for enforcing against any delinquencies, is more fair to the delinquent property owner than traditional lien foreclosure methodology; and

WHEREAS, the uniform method will provide for more efficiency of collection by virtue of the assessment being on the tax notice issued by the Tax Collector which will produce positive economic benefits to THE COUNTY; and

WHEREAS, the uniform methodology will tend to eliminate confusion and to promote local government accountability; and

WHEREAS, Section 197.3632(2), Florida Statutes, provides that THE COUNTY shall enter into a written agreement with the Tax Collector for reimbursement of necessary administrative costs incurred in implementing the uniform methodology law; and

WHEREAS, Section 197.3632(7), Florida Statutes, provides that THE COUNTY shall bear all costs associated with any separate notice in the event the Tax Collector is unable to merge a non-ad valorem assessment roll to produce the annual tax notice; and

WHEREAS, Section 197.3632(8)(c), Florida Statutes, provides that THE COUNTY shall compensate the Tax Collector for the costs of collecting non-ad valorem assessments;

NOW, THEREFORE, for and in consideration of the foregoing, including mutual terms, covenants and conditions herein contained, the parties do contract and agree as follows:

ARTICLE I

Purpose

The purpose of this Agreement is to establish the terms and conditions under which the Tax Collector shall collect and enforce the collection of those certain non-ad valorem assessments levied by THE COUNTY to include reimbursement by THE COUNTY to the Tax Collector for costs of collection pursuant to Section 197.3632(8)(c), Florida Statutes; any costs involved in separate mailings because of non-merger of any non-ad valorem assessment roll as certified by THE COUNTY pursuant to Section 197.3632(7), Florida Statutes; and for necessary administrative costs, including, but not limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage and programming which attend all of the collection and enforcement duties imposed upon the Tax Collector by the uniform methodology, as provided in Section 197.3632(2), Florida Statutes.

ARTICLE II

Term

The term of this Agreement shall commence on January 1, _____, and shall run through December 31, _____, the date of signature of the parties notwithstanding, and shall automatically be renewed thereafter for successive periods not to exceed one (1) year each, if THE COUNTY shall inform the Tax Collector, as well as the Property Appraiser and the Department of Revenue, by 10 January of each calendar year if THE COUNTY intends to discontinue to use the uniform method of collecting each such assessment pursuant to Section 197.3632(6), Florida Statutes.

ARTICLE III

Compliance With Laws and Regulations

The parties shall abide by all statutes, rules and regulations pertaining to the levy and collection of non-ad valorem assessments and any ordinances promulgated by THE COUNTY not inconsistent with, nor contrary to, the provisions of Section 197.3632, Florida Statutes, and Section 197.3635, Florida Statutes and any subsequent amendments to said statutes, and any rules duly promulgated pursuant to these statutes by the Department of Revenue.

ARTICLE IV

Duties and Responsibilities of the County

THE COUNTY agrees, covenants and contracts to:

- (a) Pay to the Tax Collector the cost of collecting the _____ non ad-valorem assessment pursuant to Chapter 197.3632 Florida Statutes.
- (b) Reimburse the Tax Collector for necessary costs for the collection and enforcement of the applicable non-ad valorem assessment by the Tax Collector under the new uniform law, pursuant to Section 197.3632(2), Florida Statutes, to include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage and programming.
- (c) To pay for or alternatively to reimburse the Tax Collector for any separate tax notice necessitated by the inability of the Tax Collector to merge the non-ad valorem assessment roll certified by THE COUNTY pursuant to Section 197.3632(7), Florida Statutes;
- (d) THE COUNTY, upon being timely billed, shall pay directly for necessary advertising relating to implementation of the new uniform non-ad valorem assessment law pursuant to Sections 197.3632 and 197.3635, Florida Statutes, and any applicable rules promulgated by the Department of Revenue thereunder.
- (e) By 15 September of each calendar year, the chairperson of the governing board of THE COUNTY, or his or her designee, shall officially certify to the Tax Collector the non-ad valorem assessment roll on compatible electronic

medium, tied to the property parcel identification number, and otherwise in conformance in format to that contained on the ad valorem tax rolls submitted by the Property Appraiser to the Department of Revenue. THE COUNTY shall post the non-ad valorem assessment for each parcel on the said non-ad valorem assessment roll and shall exercise its responsibility that such non-ad valorem assessment roll be free of errors and omissions. THE COUNTY shall inform the Tax Collector, as well as the Property Appraiser and the Department of Revenue by 10 January of each calendar year in which it intends to discontinue to use the uniform method of collection and enforcement of the applicable non-ad valorem assessment.

- (f) THE COUNTY agrees to cooperate with the Tax Collector to implement the uniform method of notice, levy, collection and enforcement of each non-ad valorem assessment, pursuant to, and consistent with, all the provisions of Sections 197.3632 and 197.3635, Florida Statutes, or its successor of statutory provisions and all applicable rules promulgated by the Department of Revenue and their successor rules.

ARTICLE V
Duties of the Tax Collector

- (a) The Tax Collector shall merge all rolls, prepare a collection roll and prepare a combined notice (the tax notice) for both ad valorem taxes and _____ non-ad valorem assessments for THE COUNTY, pursuant to Sections 197.3632 and 197.3635, Florida Statutes, and its successor provisions, and any applicable rules, and their successor rules, promulgated by the Department of Revenue, and in accordance with any specific ordinances or resolutions adopted by THE COUNTY, so long as said ordinances and resolutions shall themselves each and every one clearly state intent to use the uniform method for collecting such assessments and so long as they are further not inconsistent
- (b) not with, nor contrary to, the provisions of Sections 197.3632 and 197.3635, Florida Statutes, and their successor provisions, and any applicable rules.
- (b) The Tax Collector shall collect the non-ad valorem assessment of THE COUNTY as certified to the Tax Collector no later than 15 September of each calendar year on compatible electronic medium, tied to the property identification number for each parcel, and in the format used by the Property Appraiser for the ad valorem rolls submitted to the Department of Revenue and if free of errors or omissions;
- (c) The Tax Collector agrees to cooperate with THE COUNTY in implementation of the uniform method for collecting and enforcing non-ad valorem assessments pursuant to Sections 197.3632 and 197.3635, Florida Statutes, and any successor provisions and applicable rules. The Tax Collector shall not accept any such non-ad valorem assessment roll that is not officially certified to the Tax Collector by 15 September of each calendar year on compatible electronic medium tied to the property identification number and in the format used by the Property Appraiser on the ad valorem roll submitted to the Department of Revenue.
- (d) If the Tax Collector discovers errors or omissions on such roll, he may request THE COUNTY to file a corrected roll or a correction of the amount of any assessment and THE COUNTY shall bear the cost of any such error or omission.
- (e) If the Tax Collector determines that a separate mailing is authorized pursuant to Section 197.3632(7), Florida Statutes, and any applicable rules promulgated by the Department of Revenue, and any successor provision to said law or rules, the Tax Collector shall either mail a separate notice of the particular non-ad valorem assessment or shall direct THE COUNTY to mail such a separate notice. In making this decision, the Tax Collector shall consider all costs to THE COUNTY and to the taxpayers of such a separate mailing as well as the adverse effect to the taxpayers of delay in multiple notices. If such a separate mailing is affected, THE COUNTY shall bear all costs associated with the separate notice for the non-ad valorem assessment that could not be merged, upon timely billing by the Tax Collector.

IN WITNESS WHEREOF, the parties have hereunto set their hands and seals and such of them as are corporations have caused these presents to be signed by their duly authorized officers.

WITNESS:

NANCY C. MILLAN

HILLSBOROUGH COUNTY TAX COLLECTOR

_____ By: _____
Tax Collector

ATTEST:
Clerk of Circuit Court

BOARD OF COUNTY COMMISSIONERS
Hillsborough County, Florida

By: _____ Deputy Clerk By: _____ Chairman, Board of County Commissioners
Approved as to

Form and Legal Sufficiency:

By: _____ Assistant County Attorney

|

SD Files

Prior to June 1st, the Property Appraiser prepares a file of all properties located within the boundaries specified in your district's resolution. Specifically, the file will contain:

- 1) The legal description of the property within the boundaries described in the resolution;
- 2) The names and addresses of the owners of that property; and
- 3) The property identification number (PIN) and/or account number.

FS 197.3632 Uniform method for the levy, collection, and enforcement of non-ad valorem assessments.—

(3)(b) Annually by June 1, the property appraiser shall provide each local government using the uniform method with the following information by list or compatible electronic medium: the legal description of the property within the boundaries described in the resolution, and the names and addresses of the owners of such property. Such information shall reference the property identification number and otherwise conform in format to that contained on the ad valorem roll submitted to the department. The property appraiser is not required to submit information which is not on the ad valorem roll or compatible electronic medium submitted to the department. If the local government determines that the information supplied by the property appraiser is insufficient for the local government's purpose, the local government shall obtain additional information from any other source.

All information must conform to the format of the tax roll as submitted by the Property Appraiser to the Department of Revenue.

If the taxing authority needs more information than provided above, then they must obtain the information by contract with the Property Appraiser at his option or from another source.

For more information on your file, please contact Tracy Torres, Office of the Property Appraiser at (813) 276-8916.

Second Advertisement

At least 20 days prior to the 2nd public hearing, the local government shall give notice of the hearing. Such notice shall be by newspaper publication and mail. In other words, it notifies the public that the district's assessment will be collected by the Tax Collector, it will have the same power as Ad Valorem taxes (e.g. if the property owner doesn't pay their taxes, they are subject to losing their property), and that the meeting is open to the public.

FS 197.3632 Uniform method for the levy, collection, and enforcement of non-ad valorem assessments.— (4)(b) At least 20 days prior to the public hearing, the local government shall notice the hearing by first-class United States mail and by publication in a newspaper generally circulated within each county contained in the boundaries of the local government. The published notice shall contain at least the following information: the name of the local governing board; a geographic depiction of the property subject to the assessment; the proposed schedule of the assessment; the fact that the assessment will be collected by the tax collector; and a statement that all affected property owners have the right to appear at the public hearing and the right to file written objections within 20 days of the publication of the notice.

The 2nd Advertisement must contain:

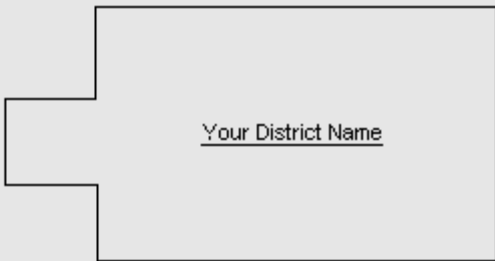
- 1) The name of the local governing board.
- 2) A geographic depiction of the property subject to the assessment. Note: A drawing of the affected property.
- 3) The proposed schedule of the assessment.
- 4) The fact that the assessment will be collected by the Tax Collector.
- 5) A statement that all affected property owners have a right to appear at the public hearing and also the right to file written objections within 20 days of the publication of notice.

Sample (ADVERTISEMENT)
NOTICE OF PUBLIC HEARING

DATE (Date of Hearing) **TIME** (Time of Hearing) **PLACE** (Location of Hearing)

to adopt the (year) non-ad valorem assessment roll for (name of district)

(Street Boundaries)



(Street Boundaries)

The proposed (year) assessment of \$(your assessment amount) per (unit of measurement, e.g. lot) will be collected by the Tax Collector as a part of your Ad Valorem property tax bill.

All affected property owners have the right to appear at the public hearing. Written objections must be filed within 20 days of this published notice.

Second Publisher's Affidavit

Districts are required by Florida Statutes to provide the publisher's affidavit to the Tax Collector's Office. This is the publisher's declaration that the advertisement was published.

FS 50.031 Newspapers in which legal notices and process may be published.-- Proof of such publication shall be made by uniform affidavit.

DR-413

**PROOF OF PUBLICATION FORM OF UNIFORM
AFFIDAVIT**

NAME OF NEWSPAPER
Published (Weekly or Daily) (Town or
City) (County) FLORIDA

STATE OF FLORIDA

County of _____:

Before the undersigned authority personally appeared _____, who on oath says that he or she is _____ of the _____, a _____ newspaper published at _____, in _____ County, Florida; that the attached copy of advertisement, being a (notice) in the matter of (the local government's intent to use the uniform method for collecting a non-ad valorem assessment), was published in said newspaper in the issues of (four consecutive weeks of) _____, _____, _____, _____, _____.

Affiant further says that the said _____ is a newspaper published at _____, in said _____ County, Florida, and that the said newspaper has heretofore been continuously published in said _____ County, Florida, _____ and has been entered as second class mail matter at the post office in _____, in said _____ County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and the affiant further says that he or she has neither paid nor promised any person, firm, or corporation any discount, rebate, commission, or refund for the purpose of securing this advertisement for publication in said newspaper.

Sworn to and subscribed before me this _____ day of _____, A.D. _____, who is personally known to me or who has produced (type of identification) as identification.

(Signature of Notary Public)

(Print, Type, or Stamp Commissioned Name of Notary Public)

(Notary Public)

Sample

First Class Mailing

At least 20 days prior to the second public hearing, the local government shall notice the hearing. Such notice shall be by newspaper publication and mail. The notice by mail shall be by first class U.S. Mail, sent to the owner of each property subject to the assessment.

FS 197.3632 Uniform method for the levy, collection, and enforcement of non-ad valorem assessments.— (4)(b) At least 20 days prior to the public hearing, the local government shall notice the hearing by first-class United States mail. The notice by mail shall be sent to each person owning property subject to the assessment and shall include the following information: the purpose of the assessment; the total amount to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the local government will collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing. However, notice by mail shall not be required if notice by mail is otherwise required by general or special law governing a taxing authority and such notice is served at least 30 days prior to the authority's public hearing on adoption of a new or amended non-ad valorem assessment roll.

The First Class

Mailing must include:

- 1) The purpose of the assessment.
- 2) The total amount to be levied against each parcel.
- 3) The unit of measurement to be applied against each parcel to determine the assessment.
- 4) The number of units contained within each parcel.
- 5) Total revenue the local government will collect by the assessment.
- 6) A statement that failure to pay the assessment will cause a tax certificate to be issued against the property, which may result in the loss of title.
- 7) A statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice.
The date, time and place of the hearing.

(FIRST CLASS MAILING)

NOTICE OF PUBLIC HEARING

<u>DATE</u> (Date of Hearing)	<u>TIME</u> (Time of Hearing)	<u>PLACE</u> (Location of Hearing)
to adopt the (year) non-ad valorem assessment roll for (Name of District) .		
Account number _____ Units _____		
The (year) assessment will be \$ _____ per (unit of measurement, e.g. lot) , and will generate \$ _____ total revenue for (year) to be used for (purpose of district) .		
Non-payment of your assessment will cause a tax certificate to be issued against the property, which may result in a loss of title. All affected property owners have a right to appear at the hearing. Written objections must be filed within 20 days of this notice.		

Sample

Second Public Hearing

Between June 1st and September 15th, the NAV district adopts a Non-Ad Valorem assessment roll at a public hearing.

Again, the same statutory requirements apply for public hearings. For more information regarding the Public Hearing, please contact Mary Mahoney, BOCC Management & Budget Department (813) 272-6599
e-mail mahoneym@hillsboroughcounty.org

FS 197.3632 Uniform method for the levy, collection, and enforcement of non-ad valorem assessments.-- (4)

(c) At the public hearing, the local governing board shall receive the written objections and shall hear testimony from all interested persons. The local governing board may adjourn the hearing from time to time. If the local governing board adopts the non-ad valorem assessment roll, it shall specify the unit of measurement for the assessment and the amount of the assessment. Notwithstanding the notices provided for in paragraph (b), the local governing board may adjust the assessment or the application of the assessment to any affected property based on the benefit which the board will provide or has provided to the property with the revenue generated by the assessment.

Non-Ad Valorem (NAV) Assessment Roll

The NAV Assessment Roll is based on the outcome of the 2nd Public Hearing, as well as, any written objections received. If the NAV roll is adopted, the district specifies the assessment amount and unit of measure on each parcel included on the file, **and then submits to the Property Appraiser by the last working day of August**. This is stipulated in the contract between the district and the Property Appraiser.

FS 197.3632 Uniform method for the levy, collection, and enforcement of non-ad valorem assessments.-- (5) The local government shall post the non-ad valorem assessment for each parcel on the roll.

For more information on your file, please refer to the Property Appraiser's booklet or contact Tracy Torres, Office of the Property Appraiser at (813) 276-8916.

NAV Roll Certification

In addition, the district must certify the NAV Roll to the Tax Collector by September 15th. This is accomplished by completing the Certificate to Roll form.

FS 197.3632 Uniform method for the levy, collection, and enforcement of non-ad valorem assessments.-- (5) By September 15 of each year, the chair of the local governing board or his or her designee shall certify a non-ad valorem assessment roll on compatible electronic medium to the tax collector. The local government shall post the non-ad valorem assessment for each parcel on the roll. The tax collector shall not accept any such roll that is not certified on compatible electronic medium and that does not contain the posting of the non-ad valorem assessment for each parcel. It is the responsibility of the local governing board that such roll be free of errors and omissions. Alterations to such roll may be made by the chair or his or her designee up to 10 days before certification. If the tax collector discovers errors or omissions on such roll, he or she may request the local governing board to file a corrected roll or a correction of the amount of any assessment.

Certificate to Roll

The Certificate to Roll form is the document that certifies your district's Non-Ad Valorem assessment roll to the Tax Collector. The non-ad valorem assessment roll must be certified by September 15th.

The information required on this form may be obtained from your file before returning it to the Property Appraiser for tax roll preparation. Please note the items to be completed:

The **Name of Local Government** is your District Name.

The **Total Record Count** is a count of all parcels located within the Non-Ad Valorem District's boundaries.

The **Zeroed Item Count** is a count of all the items that will not have an assessment to be collected for that assessment year. (ie. Parcels that cannot be assessed based on the requirements set forth by the BOCC Budget Department. For more information on these requirements, please contact Mary Mahoney, (813) 272-6599)

The **Assessment Record Count** is a count of the parcels which an assessment amount has been levied.

The **Total Assessment** will be the total amount to be collected from all parcels lying within the boundaries of your district.

Please have an authorized agent of your district **sign and date** the document. An authorized agent is a designated individual authorized to sign documents on behalf of the district.

You must email the certification form to:
non-adv@hillstax.org

The Property Appraiser delivers the file along with a printout of its contents to the Tax Collector's office, where the file is loaded into the Tax Collector's database and compared to the Certificate to Roll form.

The file submitted and the Certificate to Roll total record count and total assessment amount must agree -- no exceptions. In some cases, a replacement file or amended Certificate to Roll may be necessary to achieve a match. Article V of the Agreement addresses the only alternative.

Again, everything must be completed by the statutory September 15th deadline.

For more information on the Certificate to Roll Form, contact Ashley Hepburn, Tax Collector's Office, (813) 635-5210 ext. 5448 e-mail hepburna@hillstax.org

DR-408A

Rvsd 02/01

Certificate to Non-Ad Valorem Assessment Roll

I, the undersigned, hereby certify that I am the Chairman of the Board, or authorized agent of _____

(name of local government)

located in Hillsborough 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 _____ day of _____, _____.

Total Record Count _____

Zeroed Item Count _____

Assessment Record Count _____

Total Assessment \$ _____

(Chairman of the Board or Authorized Agent)

of _____
(Name of Local Government) Hillsborough County

If your district will not be levying an assessment for a particular year, please complete and submit the NOTICE OF NO CURRENT YEAR LEVY form below to:

Hillsborough County Tax Collector at non-adv@hillstax.org

NOTICE OF NO CURRENT YEAR LEVY

This is to certify that the non-ad valorem assessment levied by

(Name of Local Government)

will not be collected using the non-ad valorem method of collection described in Section 197.3632,

Florida Statutes for the _____ tax year.

In witness whereof, I have subscribed this Notice of No Current Year levy this _____

day of _____, _____.

(Chairman of the Board or Authorized Agent)

(Name of Local Government)

Hillsborough County, Florida

cc: Mary Mahoney, Management & Budget
601 E Kennedy Blvd 26th Floor
Tampa, FL 33602

Tracy Torres, Property Appraiser
311 Pauls Dr
Brandon, FL 33511

If you will not be levying an assessment ever, please complete and submit the NOTICE TO DISCONTINUE form below to:

Hillsborough County Tax Collector at non-adv@hillstax.org

NOTICE OF INTENT TO DISCONTINUE

This is to certify that the non-ad valorem assessment levied by

(Name of Local Government)

will no longer be collected using the non-ad valorem method of collection described in Section 197.3632, Florida Statutes.

In witness whereof, I have subscribed this Notice of Intent to Discontinue this

_____ day of _____, _____.

(Chairman of the Board or Authorized Agent)

of _____
(Name of Local Government)

Hillsborough County, Florida

cc: Mary Mahoney, Management & Budget 601 E
Kennedy Blvd 26th Floor
Tampa, FL 33602

Tracy Torres, Property Appraiser
311 Pauls Dr
Brandon, FL 33511

HILLSBOROUGH COUNTY SPECIAL DISTRICT INFORMATION FORM

SEAT #	TRUSTEE NAME	ADDRESS	PHONE #	BOARD OFFICE	TERM
1					
2					
3					
4					
5					
6					
7					

Send this FORM and MINUTES of meeting where change in trustees took place to:	Send only this FORM to:	
1. Management and Budget Department 26th Floor, County Center P.O. Box 1110 Tampa, Florida 33601	1. Hillsborough County Tax Collector Attn: QAS Dept. 2506 North Faulkenburg Road Tampa, Florida 33619 Or email to non-adv@hillstax.org	3. Hillsborough County Property Appraiser Att. Tracy Torres 601 E. Kennedy, 15th Floor Tampa, Florida 33602
2. Supervisor of Elections: Candidate Services 2514 N. Falkenburg Rd. Tampa, FL 33619	2. Department of Economic Opportunity Division of Community Development Special District Accountability Program 107 E Madison Street, MSC-160 Tallahassee, FL 32399-2100 Or email to Jack.Gaskins@DEO.MyFlorida.com	Signature of Person Completing Form Date
District Name	District Website URL:	
President's Name and E-mail	Registered Agent name, Mailing Address and Phone Number: (Note: The Registered Agent's name and district phone number are published on the Tax Bill, the Tax Collector's bill insert and on the Tax Collector's website.)	
Registered Agent's E-mail Address:		

Special District Information

If your officer's change, please notify our office in writing by completing the Special District Information Form. This form needs to be submitted to the Tax Collector's Office, the Supervisor of Elections, the Management and Budget Department, and the Department of Revenue.

A registered agent is an agent of the district upon whom any process, notice, or demand required or permitted by law to be served upon the district may be served. A registered agent must be an individual resident of Florida whose business address is identical with the registered office of the district. The registered office may be, but need not be, the same as the place of business of the special district. Each special district in the state must designate a registered office and a registered agent and file such information with the local governing authority or authorities and with the Special District Information Program. The district may change its registered office and/or registered agent upon filing such information with the local governing authority or authorities and with the Special District Information Program.

In addition, the registered agent is considered the official contact person, designated by the district (usually the president). The Registered Agent may sign district documents, as well as, conduct business on behalf of the district. The Registered Agent's name and telephone number are published on the tax bill insert and on the Internet website; therefore, we will publish the district phone number if provided, rather than their home telephone number.

Department of Revenue Reporting

Senate Bill 1588 (Chapter 2008-173, L.O.F., section 11), passed by the 2008 Legislature, requires Tax Collectors to report certain information concerning non-ad valorem assessments collected on the property tax bill (Notice of Taxes) to the Department of Revenue. This summary information on each non-ad valorem assessment must be provided by December 15th each year starting in 2008. All non-ad valorem levies included on the property tax notice (bill) must be separately listed and described.

Beginning in 2009, copies of each non-ad valorem assessment roll in the format and containing the data elements prescribed by the Department will be required. The Department is currently working on the format and content of the non-ad valorem assessment rolls which must be submitted along with the summary reports beginning in December 2009. The format for the assessment roll data is below:

[Non Ad Valorem Assessment Roll File Data Fields, Uniform Method Non Ad Valorem Assessments s. 197.3632, F.S., Comma Delimited Format Only](#)

The form used to report summary information for each non-ad valorem assessment, Form DR-503NA, was revised in 2009. This form requires an identifying number for each assessment that would be included on the assessment roll data file with each parcel subject to the assessment, the form can be found at the link below:

- [Form DR-503NA: Tax Collector's Report on Non-ad Valorem Assessments Collected on the Notice of Taxes](#)

Tax Collector's Recapitulation of Non-Ad Valorem Assessments Questionnaire

Please complete the questionnaire below for new statutory reporting requirements. Upon completion, please mail completed questionnaire:

Hillsborough County Tax Collector

ATTN: Ashley Hepburn/Quality Assurance Department

2506 N

Falkenburg Rd.

Tampa, FL 33619

District Number:

District Name:

1. Specify District Local Government:

Select One

If Municipality was selected please specify:

2. Specify District Type:

Select One

3. Specify District Function:

Select One

4. Specify Basis:

Select One

5. Specify Assessment Rate per Basis:

6. Number of Parcels Assessed:

7. Total Amount Levied:

8. Does Local Government Levy a Property Tax:

Select One

Distributions

Once the Tax Roll is open for collections, the Tax Collector can begin accepting payments. Monies from any assessment collected on behalf of your district, will be distributed to your district less any discount and or Tax Collector's fees.

So that the Tax Collector can make a timely distribution of funds collected into your account, the Bank Information Form must be completed and supplied to our office by October 25th, or whenever any bank information changes. Failure to supply this information in a timely manner could delay distribution of funds to your district.

NOTE: To open your bank account for the non-ad valorem district, you will need a Federal Tax Identification Number from the Internal Revenue Service. The Tax Collector's Office does not need this number; this number is for federal purposes only.

FS 197.383 Distribution of taxes.--The tax collector shall distribute taxes collected to each taxing authority at least four times during the first 2 months after the tax roll comes into his or her possession for collection and at least one time in all other months. A different schedule may be used if the tax collector and the governing board of the taxing authority mutually agree.

[Please print on your *agency's* letterhead and attach requested documentation]

To: Nancy C. Millan, Tax
Collector PO BOX 21608
Tampa FL 33622-1608
Attention: Accounting Department

From: _____ (Taxing agency or Special district)

Subject: Authorization of Distribution of taxes thru ACH

Our taxing agency or special district agrees to receive our distributions via Automatic Clearing House System (ACH) from the Hillsborough County Tax Collector SunTrust Account. We have confirmation from our bank that they can receive ACH transactions.

We give authorization to the Tax Collector's office to credit our account for tax distributions and debit our account for corrections. This is an update to our records. This form supersedes all previously submitted Authorizations. The following information is provided to process our request.

Taxing agency or Special district Information:

Agency Name: _____

Address: _____

Contact Name: _____

Phone Number: _____

E-mail address: _____

Financial Institution Information:

Bank Name: _____

Account #: _____

ABA/Routing #: _____

_____ Checking Account - Please include a blank voided check

_____ Savings Account - Please include a deposit slip

The signatures below are from two authorized agents/signers for the account.

_____	_____	_____	_____
Name	Title	Signature	Date

_____	_____	_____	_____
Name	Title	Signature	Date

Certificate of Correction

Once the certified NAV Roll is merged with the certified Tax Roll, on or about November 1st, the Tax Roll will be opened for collection. If an error in assessment is discovered after the merging process, the only way to correct the assessment on a certified tax roll is by completing a Certificate of Correction Form.

FAC 12D-13.006 Procedure for the Correction of Errors by the Tax Collector; Correcting Erroneous or Incomplete Personal Property Assessments; Tax Certificate Corrections. (11) Changes to any non-ad valorem assessment roll shall be prepared by the local governing board that prepared and certified the roll for collection, consistent with the provisions of Rule 12D-18.006, F.A.C.

Your district may only correct your assessment. All other information on the tax bill is controlled by the Property Appraiser and cannot be changed by your correction.

Email Corrections to:

non-adv@hillstax.org

Telephone (813) 635-5210 ext. 5255

You may add, delete, or change the assessment amount using the Certificate of Correction form. Should the ownership or the address change on a parcel, our office will send a duplicate bill to the new owner or address, but our office cannot change the certified tax roll unless the Property Appraiser issues a correction.

Since our office is charged with collecting a specified amount, as stated in your certification, we must account for any change in the figure.

Therefore, your correction forms must be identified by your district number and the correction numbers must be *assigned sequentially*, starting with Correction #1.

To ensure proper audit records for your district, a copy of each correction issued should be retained by the district.

Under Florida law, a taxpayer is allowed an additional 30 days to pay with the 4% discount, if a correction was requested during that period but was not processed until later. You must indicate by checking the 4% block, if this extension should be allowed

Instructions for Completing the Certificate of Correction Form

1. District Number and District Name must be supplied on the Certificate of Correction Form.
2. Tax Year- Enter tax year to be corrected.
3. Provide correct Account Number.
4. Enter the Tax Year.
5. Enter the Correction Number- Districts must assign a correction number for each correction. **Correction numbers must be assigned sequentially with each new tax roll starting over at number one.**
6. Correction Date- Enter the date the correction was prepared.
7. Enter the Owners Name- This is the assessed owner as certified on the tax roll.
8. Enter the Owners Address- This is the assessed owner's mailing address as certified on the tax roll.
9. Provide the Current Assessment- This must be the amount that was certified to our office on opening roll.
10. Provided Correct Assessment- The amount that the assessment should be.
11. Difference- $\text{Current Assessment} - \text{Correct Assessment} = \text{Difference}$.
12. Reason- Provide the explanation of why the assessment is being corrected.
13. Indicate by checking YES or No as to the extending of the 4% discount, required.
14. Mark the box next to either Increase to tax roll or Decrease to tax roll, whichever is applicable.
15. Please sign and date in the designated area of the form prior to submitting to the Tax Collector's office.
16. All fields must be completed in their entirety prior to submission to the Tax Collector.
17. Corrections must be sent to non-adv@hillstax.org

Certificate of Correction Non-Ad Valorem Assessment

Hillsborough County, Florida

Section 197.3632 F.S. and Rule 12D-18.006(2) F.A.C.

You are hereby authorized to correct the assessment, rate/basis, or legal description on then-Ad Valorem _____
Assessment Roll as follows: (Tax Year)

District Number: _____ District Name: _____

Tax Year: _____ Folio Number/PIN: _____

Correction Number: _____ Correction Date: _____

Owner's Name: _____

Owner's Address: _____

Current Assessment: _____ Extend 4%? Yes No

Correct Assessment: _____ Increase to Tax Roll

Difference: _____ Decrease to Tax Roll

Reason: _____

(attach additional documents when necessary)

Local Government Representative/Date

Name of Governmental Unit or Taxing Authority

Please email the Tax Collector's Office at non-adv@hillstax.org and retain copy for your records. In addition, please provide copies to Department of Revenue and/or Property Appraiser, as needed.

Prior Years Update

197.432(4) HX property with taxes less than \$250.00.—

4) A tax certificate representing less than \$250.00 indelinquent taxes on property that has been granted a homestead exemption for the year in which the delinquent taxes were assessed may not be sold at public auction or by electronic sale as provided in subsection (16) but shall be issued by the tax collector to the county at the maximum rate of interest allowed by this chapter. The provisions of s. [197.502\(3\)](#) shall not be invoked as long as the homestead exemption is granted to the person who received the homestead exemption for the year in which the tax certificate was issued. However, when all such tax certificates and accrued interest thereon represent an amount of \$100 or more, the provisions of s. [197.502\(3\)](#) shall be invoked.

197.252 Homestead tax deferral.—

(1) Any person who is entitled to claim homestead tax exemption under the provisions of s. [196.031\(1\)](#) may elect to defer payment of a portion of the combined total of the ad valorem taxes and any non-advalorem assessments which would be covered by a tax certificate sold under this chapter levied on that person's homestead by filing an annual application for tax deferral with the county tax collector on or before March 31 following the year in which the taxes and non-ad valorem assessments are assessed. Any applicant who is entitled to receive the homestead tax exemption but has waived it for any reason shall furnish, with the application for tax deferral, a certificate of eligibility to receive the exemption. Such certificate shall be prepared by the county property appraiser upon request of the taxpayer. It shall be the burden of each applicant to affirmatively demonstrate compliance with the requirements of this section. (2)(a) Approval of an application for tax deferral shall defer that portion of the combined total of ad valorem taxes and any non-ad valorem assessments which would be covered by a tax certificate sold under this chapter otherwise due and payable on the applicant's homestead pursuant to s. [197.333](#) which exceeds 5 percent of the applicant's household's income for the prior calendar year. If any such applicant's household income for the prior calendar year is less than \$10,000, approval of such application shall defer such ad valorem taxes plus non-ad valorem assessments in their entirety.

¹(b) If the applicant is 65 years of age or older, approval of the application shall defer that portion of the ad valorem taxes plus non-ad valorem assessments which exceeds 3 percent of the applicant's household income for the prior calendar year. If any applicant's household income for the prior calendar year is less than \$10,000, or is less than the amount of the household income designated for the additional homestead exemption pursuant to s. [196.075](#), and the applicant is 65 years of age or older, approval of the application shall defer the ad valorem taxes plus non-ad valorem assessments in their entirety.

(c) The household income of an applicant who applies for a tax deferral before the end of the calendar year in which the taxes and non-ad valorem assessments are assessed shall be for

the current year, adjusted to reflect estimated income for the full calendar year period. The estimate of a full year's household income shall be made by multiplying the household income received to the date of application by a fraction, the numerator being 365 and the denominator being the number of days expired in the calendar year to the date of application.

(3) No tax deferral shall be granted:

(a) If the total amount of deferred taxes, non-ad valorem assessments, and interest plus the total amount of all other unsatisfied liens on the homestead exceeds 85 percent of the assessed value of the homestead, or

(b) If the primary mortgage financing on the homestead is for an amount which exceeds 70 percent of the assessed value of the homestead.

(4) The amount of taxes, non-ad valorem assessments, and interest deferred under this act shall accrue interest at a rate equal to the semiannually compounded rate of one-half of 1 percent plus the average yield to maturity of the long-term fixed-income portion of the Florida Retirement System investments as of the end of the quarter preceding the date of the sale of the deferred payment tax certificates; however, the interest rate may not exceed 7 percent.

(5) The taxes, non-ad valorem assessments, and interest deferred pursuant to this act shall constitute a prior lien and shall attach as of the date and in the same manner and be collected as other liens for taxes, as provided for under this chapter, but such deferred taxes, non-ad valorem assessments, and interest shall only be due, payable, and delinquent as provided in this act.

History.—s. 3, ch. 77-301; s. 2, ch. 78-161; s. 20, ch. 79-334; s. 145, ch. 85-342; s. 1, ch. 89-328; s. 1007, ch. 95-147; s. 5, ch. 98-139; s. 1, ch. 2006-47; s. 8, ch. 2006-69; s. 7, ch. 2007-339.

Frequently Asked Questions

Our Homeowner's Association is interested in having the Tax Collector collect our dues.

What do we need to do?

Contact Mary Mahoney, BOCC Management & Budget Department (813) 272-6599. Once the district has been created, please mail a copy of the ordinance/resolution to the Tax Collector's Office, so that we may assist you from that point.

How does an existing district make changes to raise the cap, change the purpose or expand the boundaries in the original ordinance?

Contact Mary Mahoney, BOCC Management & Budget Department (813) 272-6599. Once the referendum has passed, please mail a copy to the Tax Collector's Office, so that we may assist you from that point.

Who needs to sign the documents submitted to the Tax Collector's Office?

Whoever is authorized to sign documents for your District. In most cases, this is the President, Registered Agent, or Secretary.

One of our officers has moved. What should our district do?

Complete a new Special District Information Form listing the new officers, and then submit to all required parties.

I am receiving phone calls from taxpayers at my home. How do I prevent/stop these calls?

Our policy is to list the Registered Agent and District Phone Number as the public contact for your district. This information is taken directly from the Special District Information Form that you submitted to our office. This phone number is the number that we publish on our insert and on our website. To prevent these calls in the future, please submit a new

Special District Information Form listing the correct telephone number as the District Phone Number.

We do not have the money in the budget to advertise the public hearings and/or complete the first class mailing. Are we really required to complete these?

Yes. If you do not complete all statutory requirements set forth in Florida Statutes, your assessment could be declared invalid if it were ever legally challenged.

I received a letter from Hillsborough County stating that a parcel was assessed in error.

What do I need to do?

Complete a Certificate of Correction Form for each parcel identified. Owner Information may be obtained from the Tax Collector's website: <http://www.hillstax.org>.

Our District needs a financial statement from the Tax Collector's Office. How do we get one?

Contact Saul Cotto, Accounting Department at (813) 635-5214. That department is responsible for distributing tax payments to your District.

We are a new District, but will not be levying an assessment for the current tax year. Do we need to do anything?

Please complete the No Current Year Levy Form, then submit to our office. That way we will not be contacting you for outstanding documentation

Definitions

Ad Valorem -- Latin for "based on value," which applies to property taxes based on a percentage of the county's assessment of the property's value.

Advertisement – A published notice in a newspaper of general circulation that satisfies statutory requirements as set forth in Chapter 50 of Florida Statutes.

Affidavit -- Any written document in which the signer swears under oath before a notary public or someone authorized to take oaths (like a County Clerk), that the statements in the document are true.

Automated Clearing House (ACH) – A process by which our Accounting Department electronically transfers funds into a district's bank account. (See Bank Information Form) If a problem exists with the electronic transfer, the district's treasurer will be notified; therefore, a copy of all contact information forms received by our office must be forwarded to the Accounting Department.

Active – Refers to districts which have an assessment levied on the current tax roll.

Agreement – Contract between the district and the Tax Collector's Office establishing the terms and conditions of collection, as well as, the duties and responsibilities of both the district and the Tax Collector.

Assessment Year – The calendar year of January 1st through December 31st for which an assessment has been levied.

Budget – Financial plan showing how a district intends to spend its financial resources while operating in the next fiscal year

Management & Budget Department– Special Assessments Coordinator – Mary Mahoney - helps any group of people wanting to create a new dependent special district or change an existing district. She is responsible for directing citizens through the statutory process, as well as, budget requirements which are approved by BOCC.

Community Development District (CDD) – Independent special- purpose units of government established to finance basic services within a development, including infrastructure construction, services and maintenance. Common infrastructure improvements provided by CDDs include drainage, potable water, sewerage, roads and parks. Developers seek CDD approval to obtain low-cost financing by issuing tax-exempt bonds, with lower interest rates. CDDs also have the power to collect fees, levy lien able assessments or ad valorem taxes against properties within the project for repayment. CDDs are required to have a five-member board of supervisors, elected by the landowners, and report to the Department of Planning & Growth Management.

Compatible Electronic Medium or Media – Machine-readable electronic repositories of data and information, including, but not limited to, magnetic disk, magnetic tape, and magnetic CD technologies, which provide without modification that the data and information therein are in harmony with and can be used in concert with the data and information on the ad valorem tax roll keyed to the property identification number used by the Property Appraiser.

Certification To Non-Ad Valorem Assessment Roll – Form completed by each district which confirms the number of properties and amount of assessment levied on properties located within their boundaries as stated in their ordinance. (See Certificate to Roll Form) Form must specify: tax year, total record count, zeroed record count, assessment record count, total assessment levied, then signed and dated by the district's authorized agent. Florida Statutes require this form be submitted to the Tax Collector by September 15th.

Dependent Special District (DSD) – A **dependent special district** reports to the Management and Budget Department (Mary Mahoney), and has at least one of the following characteristics:

- Its governing body members are identical to the governing body members of a single county or a single municipality.
- Its governing body members are appointed by the governing body of a single county or a single municipality.
- During unexpired terms, its governing body members are subject to removal at will by the governing body of a single county or a single municipality.
- Its budget requires approval through an affirmative vote by the governing body of a single county or a single municipality.

- Its budget can be vetoed by the governing body of a single county or a single municipality.

Dissolved – Refers to districts which have not appointed or elected a governing board for 4 years or have not been in operation for 2 years or their enabling legislation has been repealed or governing board has been abolished - no longer exists as a tax levying unit of government

Florida Department of Community Affairs (FDCA) – This agency would review wrongdoings or complaints from anyone not agreeing with district practices. The Tax Collector only collects assessments levied; then distributes monies -- we do not police the districts.

Fiscal Year – A district's accounting year runs from October 1st thru September 30th.

Government in the Sunshine Law – Allows anyone access to all meetings held by the district, business must be conducted openly, and notice of the meeting must be advertised 7 days prior to the meeting. Meetings must be held in a public places, minutes must be promptly recorded, and minutes must be made available for public inspection.

Homeowner's Association – Homeowner's Associations are often confused with special districts. A Homeowner's Association is a group formed by homeowners in a given area for the purpose of maintenance, improvements, and deed restriction enforcement. They collect their dues/fees independent of the Tax Collector's Office, and do not utilize the uniform method of collection as provided in Florida Statutes. In addition, they are governed by Hillsborough County Neighborhood Relations, rather than FDCA.

Inactive – Districts that are in an inactive status are established district which do not have an assessment levied on the current tax roll.

Independent Special District (ISD) – An **independent special district** does not have any dependent characteristics. A special district that includes more than one county is independent unless the special district lies wholly within the boundaries of a single municipality.

Levy – The imposition of a non-ad valorem assessment, stated in terms of rates, against all appropriately located property by a governmental body authorized by law to impose non-ad valorem assessments.

Local Governing Board – A governing board of a local government.

Local Government – A county, municipality, or special district levying non-ad valorem assessments.

Millage Rate – The rate of taxes levied based on a mill (1/10 of a cent), or one dollar per one thousand dollars of taxable value.

Non-Ad Valorem (NAV) – Assessments which are not based upon millage, which can become a lien against a homestead as permitted in s.4, Art. X of the State Constitution. Non-Ad Valorem assessments are levied by local governing bodies, and are based on the service that they provide.

Non-Ad Valorem Assessment Roll – The roll prepared by a local government and certified to the tax collector for collection.

Ordinance – A local statute passed by a town, city, or county government.

Registered Agent (RA) – A registered agent is an agent of the district upon whom any process, notice, or demand required or permitted by law to be served upon the district may be served. A registered agent must be an individual resident of Florida whose business address is identical with the registered office of the district. The registered office may be, but need not be, the same as the place of business of the special district. Each special district in the state must designate a registered office and a registered agent and file such information with the local governing authority or authorities and with the Special District Information Program. The district may change its registered office and/or registered agent upon filing such information with the local governing authority or authorities and with the Special District Information Program.

In addition, the registered agent is considered the official contact person, designated by the district (usually the president). The RA may sign district documents, as well as, conduct business on behalf of the district. The RA's name and telephone number are published on the tax bill insert and on the Internet website; therefore, we will publish the district phone number if provided, rather than their home telephone number.

Resolution – A formal statement of a decision or expression of opinion put before, voted on, and adopted by an assembly. In terms of districts, it is a formal statement of the district intent to utilize the uniform methods of collections as set forth in Florida Statutes, for the purpose and within the boundaries specified in the ordinance. The resolution is approved by the district board members, then signed and dated by the registered agent.

Special District – Local unit of government created by general law, special act, local ordinance or rule of the Governor or Cabinet. Special districts are very similar to municipalities and counties. In fact, they are more alike than they are different. They all have a governing board with policy-making powers. They all provide essential public services. They all operate within a defined geographical area. So, what is the difference? The primary difference is their purpose. Municipalities and counties provide *general* governmental services. On the other hand, special districts provide *specialized* governmental services. That is why they are often referred to as units of local special-purpose government.

Tax Year – The tax year begins November 1st of the assessment year, and runs thru October 31st of the subsequent year.

Uniform Method of Collection – Refers to the statutory process as provided in Florida Statutes for the levy, collection, and enforcement of Non-Ad Valorem assessments.

Links

Attorney General: <http://myfloridalegal.com/opinions>

DOR Rules and Regulations: http://taxlaw.state.fl.us/all_search_fc.asp

Florida Association of Special Districts: <http://www.fasd.com/>

Florida Department of Economic Opportunity: <http://www.floridajobs.org>

Florida Department of Revenue: <http://dor.myflorida.com/dor/>

Florida Statutes: <http://www.leg.state.fl.us/Statutes/index.cfm?Mode=View%20Statutes&Submenu=1&Tab=statutes>

Florida Statutes (Chapter 189): http://www.flsenate.gov/statutes/index.cfm?App_mode=Display_Statute&URL=Ch0189/ch0189.htm

Florida Statutes (Chapter 197): http://www.flsenate.gov/Statutes/index.cfm?App_mode=Display_Statute&URL=Ch0197/titl0197.htm&StatuteYear=2007&Title=%20%3E2007%2D%3EChapter%20197

Florida Tax Watch: <http://www.floridataxwatch.org/>

Hillsborough County Management and Budget Department: <http://www.hillsboroughcounty.org/managementbudget/>

Hillsborough County Property Appraiser's Office: <http://www.hcpafl.org>

Hillsborough County Tax Collector's Office: <http://www.hillstax.org>