



Board of County Commissioners
DEPARTMENT OF PUBLIC WORKS/DIVISION OF ENGINEERING
LAND SECTION

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OCTOBER 1, 2016

SOLID WASTE MUNICIPAL SERVICE BENEFIT UNIT (MSBU)
PARTIAL YEAR (INTERIM) ASSESSMENTS ON PROPERTIES IMPROVED EACH YEAR
AND PRIOR TO THEIR ADDITION TO THE TAX ROLL

The Solid Waste Assessment program, imposed by the County in 1997, uses the ad valorem collection powers provided in Section 197.3632, Florida Statutes (the "Uniform Method"), which requires the use of data available on the ad valorem tax roll. County property appraisers are charged with the responsibility for determining the value of all property within the County and maintaining certain records connected therewith, specifically the preparation of the ad valorem tax roll. The ad valorem tax roll is designed solely to provide the data required by property appraisers to determine property values. The ad valorem tax roll preparation and date of assessment for each individual property is dictated by strict statutory timeframes. Section 192.042(1), Florida Statutes, requires that real property be assessed according to its just value on January 1 of each year and that improvements or portions not substantially completed on January 1 shall have no value placed thereon.

The Solid Waste Assessment is recurring and intended to be levied against all residential dwellings in the County to ensure that each residential dwelling unit is contributing its fair share. Each year the Solid Waste Assessment is to be collected through the annual ad valorem tax bill as a non-ad valorem assessment. Residential properties that are newly improved are not yet on the tax roll, and depending on their date of improvement, may not appear on the ad valorem tax roll for as many as 21 months from the time of improvement, as improved.

Using the authorization in Citrus County Code of Ordinances, Chapter 86 – Special Assessments. Article III, Section 86-46. - Interim Assessments; and Chapter 90 – Special Districts. Article XVIII. - County Solid Waste Municipal Service Benefit Unit, Section 90-749. – Partial year assessments, the County has implemented procedures for collecting an assessment prior to the issuance of the Certificate of Occupancy for new single family residences and new mobile homes. The assessment to be imposed is formulated by a monthly base rate calculated at one-twelfth the annual assessment rate for each respective residential dwelling unit. The assessment amount is equal to the rate basis per month, per the number of billing units on the parcel multiplied by the number of months remaining until the improvement is listed and certified on the ad valorem tax roll.

Depending upon the date of the Certificate of Occupancy, a payment will be required for the months remaining in the current fiscal year (ending September 30 each year) together with the 12 months of the following fiscal year. At that time, the improvement will have been added to the tax roll and will be collected through the tax bill collection method. Please contact our office should you have additional questions.