



## Legislation Text

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**File #:** 13093, **Version:** 1

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### **TITLE**

Resolution Adopting Uniform Collection Methodology for Road Paving Municipal Service Benefit Unit and Street Lighting Municipal Service Benefit Unit Non-Ad Valorem Assessments

### **BRIEF OVERVIEW**

A public hearing is required by Chapter 197, Florida Statutes, which authorizes the Board of County Commissioners to place duly adopted non-ad valorem assessment rolls on the yearly real property tax bill. The resolution states that this Board intends to use the uniform non-ad valorem collection methodology outlined in Chapter 197, Florida Statutes, for those non-ad valorem assessments levied via the creation of Municipal Service Benefit Unit's (MSBUs) during the preceding calendar year.

During the 2023 Calendar year, the following MSBU's were created or amended:

- West Hernando Street Lighting MSBU (Ordinance No. 2023-06)
- Kensington Woods Street Lighting MSBU (Ordinance No. 2023-13)

The resolution shall be adopted by January 1, or if the Property Appraiser, Tax Collector, and local government agree, March 1. Pursuant to Florida Statutes, Chapter 197, the required advertisements for the public hearing were published on November 17 and 24, 2023, and December 1 and 8, 2023.

### **FINANCIAL IMPACT**

Cost to advertise the public hearing is estimated at \$114.12 and will be paid from the Transportation Trust Fund Account No. 1011-03071-5304901.

### **LEGAL NOTE**

The Board has authority to take act on this matter pursuant to Section 197.3632 and Chapter 125, Florida Statutes.

### **RECOMMENDATION**

It is recommended that the Board approve and authorize the Chairman's signature on the attached resolution adopting the uniform method for the levy, collection, and enforcement of non-ad valorem assessments.