



## Office of the Property Appraiser Pedro J. Garcia

# Special Taxing Districts: How They Can Affect Your Property Taxes



### What is a Special Taxing District?

A Special Taxing District, also known as an Assessment District, is a designated area where property owners have agreed to allow Miami-Dade County, or a municipality, to provide public improvements and special services that are paid for through a non-ad valorem assessment. These districts are petitioned for and voted on by the residents within the area or created by developers at the inception of a development project. The services provided within the district are beyond those traditionally provided by county or municipal government and include services such as street lighting, security services, multipurpose maintenance and capital improvements. Miami-Dade County oversees over 1,000 active districts that provide one or more of these services to approximately 390,000 households in unincorporated and municipal neighborhoods.

### How Do Special Taxing Districts Affect My Property Taxes?

Special Taxing Districts are billed to property owners as non-ad valorem assessments. These non-ad valorem assessments may appear on the property owners' Notices of Proposed Property Taxes (TRIM Notice), which are mailed by the Property Appraiser in August, and subsequently appear on the Tax Bills sent each year in November. Since these non-ad valorem assessments become a part of the property tax bill levied annually, they may be paid either directly by the individual property owners when the taxes become due, or by a mortgage lender who has escrowed taxes on behalf of the individual property owners.

### What If I Want to Sell or Purchase a Home Within a Special Taxing District?

Sellers are required by law to inform buyers that the property is located within a Special Taxing District, and are required to record the buyer's written acknowledgment in the public records, as per County [Ordinance 180345](#). Potential buyers are strongly encouraged to visit the Property Appraiser's website at [www.miamidade.gov/pa](http://www.miamidade.gov/pa), review the TRIM Notices ([through the Property Search tool](#)), ask their realtor and consult with the closing agent or attorney prior to purchasing a property.

### How Can I Confirm Whether the Property is Located Within a Special Taxing District?

Visit the [Miami-Dade County Parks Search Tool](#) and search the property address under the Assessment District tab to see if the property is located within a Special Taxing District. You are also encouraged to visit the [Property Search tool](#) option under the Property Appraiser's website to access previous TRIM Notices. If the property is located within a Special Taxing District, the assessment would be listed under the non-ad valorem section.

### **BUYER BEWARE:**

When purchasing a property with a non-ad valorem assessment, be aware that the sales price of the property does not include the financial obligation of the non-ad valorem assessment unless it is negotiated into the price of the home between the seller and buyer.



# Biwo Evalyatè Pwopriyete a Pedro J. Garcia

## Distrik Taks Espesyal yo: Ki Konsekans Yo Kapab Genyen Sou Taks sou Pwopriyete w yo



### Kisa yo rele Distrik Taks Espesyal?

Yon Distrik Taks Espesyal, yo rele li tou yon Distrik Taksasyon, se yon zòn yo diziyen kote mèt pwopriyete yo dakò pou yo kite Konte Miami-Dade, oswa yon minisipalite, ofri amelyorasyon piblik ak sèvis espesyal ki peye gras a yon taks ki pa baze sou valè. Se rezidan andedan zòn nan ki fè petisyon pou diskrik sa yo oswa ki vote pou yo oswa se pwomotè imobilye ki kreye yo nan moman lansman yon pwojè devlopman. Sèvis yo ofri andedan zòn distrik la plis pase sa gouvènman konte a oswa minisipalite a abityèlman ofri yo epi yo gen ladan yo sèvis tankou paregzanp limyè nan lari, sèvis sekirite, diferan kalite mentnans ak amelyorasyon imobilye. Konte Miami-Dade ap sipèvize plis pase 1,000 distrik aktif ki ofri omwen youn nan sèvis sa yo pou apeprè 390,000 kay nan katye ki pa konstitye minisipalite oswa nan katye minisipal.

### Ki Efè Distrik Taks Espesyal yo Gen sou Taks sou Pwopriyete Mwen?

Mèt pwopriyete yo resevwa bòdwo Distrik Taks Espesyal yo sou fòm evalyasyon fiskal ki pa baze sou valè. Evalyasyon fiskal ki pa baze sou valè sa yo gen dwa parèt sou Avi Pwopozisyon Taks sou Pwopriyete a (Notice of Proposed Property Taxes, Avi TRIM), ke Evalyatè Pwopriyete a poste nan mwa dawout, epi apre sa yo parèt sou Bòdwo Taks yo voye yo chak ane an novanm. Kòm prelevman fiskal ki pa baze sou valè sa yo vin fè pati taks yo kolekte sou pwopriyete a chak ane, mèt pwopriyete endividyèl yo gen dwa peye yo lè moman an vini pou peye taks yo, oswa yon òganis prè imobilye ki depoze taks onon mèt pwopriyete endividyèl yo gen dwa peye yo.

### E Si Mwen Vle Vann oswa Achte yon Kay Ki Andedan yon Distrik Taks Espesyal?

Lalwa egzije pou vandè yo fè achtè yo konnen pwopriyete a andedan yon Distrik Taks Espesyal, et yo oblije anrejistre rekonesans ekri achtè a nan achiv piblik yo, selon [Òdonans 180345](#) Konte a. Nou ankouraje achtè posib yo anpil pou y ale sou sit wèb Evalyatè Pwopriyete a nan [www.miamidade.gov/pa](http://www.miamidade.gov/pa), pou yo li Avi TRIM yo (gras a zouti Rechèch Pwopriyete a (Property Search)), pou yo mande ajan imobilye yo epi konsilte avèk koutye a oswa avoka a anvan pou yo achte yon pwopriyete.

### Kijan Mwen Kapab Konfime Si Pwopriyete a Chita Andedan yon Distrik Taks Espesyal?

Vizite [Zouti Rechèch Pak Konte Miami-Dade](#) la ([Miami-Dade County Parks Search Tool](#)) epi chèche adrès pwopriyete a nan opsyon Distrik Taksasyon an (Assessment District) pou wè si pwopriyete a chita andedan yon Distrik Taks Espesyal. Nou ankouraje ou tou pou w vizite opsyon [zouti Rechèch Pwopriyete](#) a ([Property Search](#)) sou sit wèb Evalyatè Pwopriyete a pou jwenn ansyen Avi TRIM. Si pwopriyete a chita andedan yon Distrik Taks Espesyal, prelevman fiskal la ap parèt nan seksyon taks ki pa baze sou valè a.

### ACHTÈ, FÈ ATANSYON:

Lè w ap achte yon pwopriyete ki gen taks ki pa baze sou valè, ou dwe konnen pri vant pwopriyete a abityèlman pa gen ladan obligasyon finansye ki genyen an pou w peye taks ki pa baze sou valè sa a, sòf si vandè a ak achtè a negosye li espesifikman nan pri kay la.