

# General Information and Frequently Asked Questions

## **Why did I receive this non-ad valorem assessment notice?**

You received this notice because your property is located within a special taxing district and the proposed non-ad valorem assessment for FY 2019-20 is increasing. For more information on the special taxing district, please visit: [gisweb.miamidade.gov/CommunityServices](http://gisweb.miamidade.gov/CommunityServices).

## **What is a non-ad valorem assessment?**

A non-ad valorem assessment is the amount charged to each property owner for specific public services. The assessment is based on the cost of providing the specific public services to the district, not by the value of your property.

## **What services are funded by the special taxing district assessment?**

The special benefit services provided to a special taxing district are generally security guard services, street lighting of public rights-of-way, landscaping and/or lake maintenance. Capital improvements may also be funded through a special taxing district.

## **Why might the special taxing district assessment amount change?**

Those costs are reviewed annually and assessments are determined and presented for approval by the Board of County Commissioners. Rates change based on the cost of providing the special benefit services you receive.

## **Can I opt out of the special taxing district?**

An individual property owner cannot opt out of the special taxing district; however, there is a process to abolish a special taxing district which will require a homesteaded property owner to petition and requires approval by the Board of County Commissioners. For more details, please visit: [www.miamidade.gov/parks/assessment-districts.asp](http://www.miamidade.gov/parks/assessment-districts.asp).

## **Do I need to respond to this Notice?**

No. The Notice is for informational purposes so no response is required. However, if you have comments related to your assessments that you would like to be considered by the Board of County Commissioners (BCC), you may attend one of our town hall meetings, or you may address the BCC in person at the public hearing, or you may file your comments in writing (letter or e-mail) with the Special Assessment Districts Division, 111 NW 1st Street, 15th Floor, Miami, Florida 33128 or [stdp@miamidade.gov](mailto:stdp@miamidade.gov). Written comments received by 10:00 AM on June 17th, 2019 will be filed with the Clerk of Board.

## **If this is not a bill, when will I be billed?**

Special taxing districts assessments approved at the public hearing will be billed via the 2019 Combined Property Tax Bill to be mailed in November by the Miami-Dade County Tax Collector. To avoid penalties, the property tax bill must be paid in full to the Tax Collector by March 31st. Early payment discounts are offered.

**If you have additional questions or need more information, please contact the Special Assessment Districts Division office at 305-499-8772 or [stdp@miamidade.gov](mailto:stdp@miamidade.gov).**

# Información General y Preguntas Frecuentes

## **¿Por qué recibí este aviso de evaluación no ad valorem?**

Usted recibió este aviso porque su propiedad está ubicada en un distrito tributario especial y la propuesta de evaluación no ad valorem del año fiscal 2019-20 va a aumentar. Para obtener más información sobre distritos tributarios especiales, visite: [gisweb.miamidade.gov/CommunityServices](http://gisweb.miamidade.gov/CommunityServices).

## **¿Qué es la evaluación no ad valorem?**

La evaluación no ad valorem es la cantidad que se cobra a cada propietario de vivienda por servicios públicos específicos. La evaluación se basa en el costo de ofrecer los servicios públicos específicos al distrito, no en el valor de su propiedad.

## **¿Qué servicios se pagan con la evaluación de distrito tributario especial?**

Los servicios de beneficio público especiales en un distrito tributario especial son por lo general, servicios de guardia de seguridad, alumbrado de vías en derechos de paso públicos, jardinería y/o mantenimiento de lagos. Las mejoras capitales también pueden recibir financiación mediante el distrito tributario especial.

## **¿Por qué debe cambiar la evaluación de distrito tributario especial?**

Estos costos se evalúan anualmente y, luego de determinar cuáles serán las evaluaciones, se presentan ante la Junta de Comisionados del Condado para su aprobación. Las tarifas cambian teniendo en cuenta el costo de ofrecer los servicios de beneficio público especiales que usted recibe.

## **¿Puedo optar por ser excluido/a del distrito tributario especial?**

Un propietario de vivienda, de manera individual, no puede optar por ser excluido/a de un distrito tributario especial; no obstante, existe un proceso para abolir el distrito tributario especial, mediante el cual el propietario de vivienda con exención homestead debe presentar la solicitud y esta ser aprobada por la Junta de Comisionados del Condado. Para obtener más detalles, visite: [www.miamidade.gov/parks/assessment-districts.asp](http://www.miamidade.gov/parks/assessment-districts.asp).

## **¿Tengo que responder a este aviso?**

No. El Aviso solo tiene fines informativos; por lo tanto, no es necesario responder. Sin embargo, si usted tiene alguna observación que hacer en cuanto a su evaluación, y quisiera que la misma sea considerada por la Junta de Comisionados del Condado (Junta), puede asistir a cualquiera de nuestras reuniones del ayuntamiento, o dirigirse en persona ante la Junta en una audiencia pública, o enviar sus observaciones por escrito (carta o correo electrónico) a la Oficina de Distritos de Contribución Especial, 111 NW 1st Street, 15th Floor, Miami, Florida 33128 o por correo electrónico: [stdp@miamidade.gov](mailto:stdp@miamidade.gov). Los comentarios escritos recibidos antes de las 10:00 a. m. el 17 de junio de 2019 se asentarán en la Secretaría de la Junta.

## **Si esto no es una factura, ¿cuándo recibiré una factura?**

Las evaluaciones de distritos tributarios especiales aprobados en audiencia pública se facturarán mediante la Factura Combinada de Impuesto a la Propiedad de 2019, que será enviado en noviembre por el Recaudador de Impuestos del Condado de Miami-Dade. Para evitar multas, la factura de impuestos sobre la propiedad debe pagarse íntegramente al Recaudador de Impuestos antes del 31 de marzo. Se ofrecen descuentos por pagos anticipados.

**Si tiene más preguntas o necesita más información, póngase en contacto con la Oficina de Distritos de Contribuciones Especiales en el teléfono 305-499-8772 o [stdp@miamidade.gov](mailto:stdp@miamidade.gov).**

## **SPECIAL ASSESSMENT TERMINOLOGY**

**ADMINISTRATIVE FEE:** A charge assigned to a special taxing district for recouping costs incurred in support of establishing, managing and administering the district. Includes an allocation of operating costs such as personnel (salary and fringe), office/computer equipment, supplies, data processing, postage, advertising, and programming.

**AD VALOREM TAX:** A charge levied by a government to provide funding for general public services and improvements; amount due is based on official valuation (appraised value) of real property and authorized millage rate.

**ASSESSED VALUE:** Valuation set on real estate or personal property by the Property Appraiser as a basis for levying ad valorem property taxes.

**ASSESSMENT (NON-AD VALOREM):** An assigned dollar amount representing property cost share; allocated on basis of assessment units; and levied for funding a specific service or improvement.

**ASSESSMENT UNIT:** Equitable base or measure used for allocating cost; such as front footage, square footage, or unit.

**ASSESSMENT ROLL:** Formal record adopted by the Board of County Commissioners at a public hearing that provides a complete listing of the non-ad valorem assessments levied and assigned to specific property. Roll is certified and submitted annually to the County Tax Collector for inclusion on annual property tax bills for collection.

**BENEFIT:** An advantage, improvement or assistance gained from association with service or improvement.

**CONTINGENCY FUNDS:** Funds set aside or reserved to cover unforeseen events that occur during fiscal periods or improvement projects.

**EASEMENT:** A limited right of use over the property of another, such as any strip of land legally dedicated or conveyed for public or other private utilities, drainage, sanitation, or other specified uses having limitations, the title to which shall remain in the name of the property owner, subject to the right of use designated in the reservation of servitude.

**EXHIBIT-A:** Map showing boundary of proposed district and identifying improvements areas within the selected community.

**FISCAL YEAR:** A twelve month time frame designated for managing and monitoring financial aspects of a government or other types of organizations; included budgeting and financial performance tracking. (Miami-Dade County Fiscal Year: October 1 through September 30.)

**HOMEOWNERS ASSOCIATION (HOA):** Is an organization in a subdivision, planned community, or condominium that makes and enforces rules for the properties within its jurisdiction.

**LETTER OF INTENT:** Letter submitted by an applicant or liaison, or HOA with requesting the creation of a SPTX; unless letter is from an HOA, it must be accompanied by 10% signatures of the homesteaded property owners.

**LIAISON:** Person who voluntarily serves as a spokesperson for the community during the SPTX creation process.

**LIEN:** A legal claim upon a property to secure the payment of a debt or obligation.

**LINNEAR FOOT:** A one dimensional measurement pertaining to length and equal to twelve inches.

**MILLAGE RATE:** The property tax rate; levied in mills per dollar of taxable property value.

**NON-AD VALOREM ASSESSMENT:** Assessment against the property that are not based on market value.

**ORDINANCE:** Legislation enacted by a municipal authority such as the Board of County Commissioners.

**PETITION:** Package prepared by the Special Assessment Districts Division and used by the applicant or liaison to gather 50%+1 signatures of homestead property owners within the community; ratifies the support to create the Special Assessment Districts Division by the community.

**PUBLIC HEARING:** a special meeting which allows the public to comment on proposed plans and legislation before the local government makes a final decision.

**SPECIAL ASSESSMENT DISTRICTS DIVISION (SADD):** formally known as Special Taxing Districts Division; is responsible for the creation and operation of Special Taxing Districts.

**SPECIAL TAXING DISTRICT (SPTX):** A special assessment district established for funding an essential public service and/or improvement that benefits the property included in the assessed boundary of the district. Assessment (property cost share) is allocated on a unit of measure that equitably represents benefit via non-ad valorem taxes.

**UNINCORPORATED AREA:** a region of land outside the taxing boundary of a city; governed by the County.