## FREQUENTLY ASKED QUESTIONS

## **Special Taxing District General FAQ**

#### Can I Change My Response After It Has Been Submitted?

A petition document should be submitted after the owner has evaluated the project proposal and determined their response. The owner, however, may submit a replacement petition providing it is received by the Special Assessment Districts Division within the submittal deadline for the petition process. Petitions will not be accepted after the deadline has passed. Petitions may not be withdrawn after the response deadline has expired.

#### **Can The Petition Deadline Be Adjusted?**

The petition deadline is monitored/controlled by the Special Assessment Districts Division. Petition documents are typically in distribution for a 30-day period. Extension is granted when community support is uncertain due to non-returned petitions. Deadline and provisions for extension will be noted on the petition document. Deadline may be extended according to noted provisions. Up to 2 extensions, each limited to 2 additional weeks are typically granted. Deadline extension must be requested by the applicant/liaison and approved by the Special Assessment Districts Division prior to expiration of the existing deadline.

#### Do Property Owners Opposing A Special Taxing District Get Assessed If The District Is Created?

An owner's response on the Petition does not determine whether or not the property is assessed. All properties deemed to have special benefit from the municipal service will be assigned a cost share and levied an assessment if the special taxing district is created. The governing ordinance will include a list of participating properties and respective improvement for which the property will be assessed. Once the ordinance is adopted by the Board of County Commissioner, participation in the cost share becomes mandatory as per directives of the ordinance.

# I Received A Non-ad Valorem Assessment Notice In The Mail. What Is This? What Response Is Expected To This Notice?

Property owners have a "right to know" about the taxes and assessments that are proposed or adopted for inclusions on the property tax bill. Notice is provided in advance of a property tax bill and provides communication of non-ad valorem assessments that will be increased on the property tax bill. The notice also provides details regarding a Public Hearing scheduled by the Board of County Commissioners to receive public commentary regarding the proposed assessment roll prior to their approval consideration and certification to the County Tax Collector for collection.

No response is required of property owners unless additional information or clarification is needed. The Special Assessment Districts Division is readily available to assist with inquiries or concerns involving non-ad valorem assessments. Simply contact the Division by <u>email</u> or telephone (305-375-2702).

## May I Pay Off My Construction Improvement Project Assessment At Any Time During The Payoff Period?

Construction costs financed through the Special Assessment Districts Division may be paid according to the annual assessment billing cycle (property tax bill) or in full at any time. Please contact the Tax Collector for assessment payoff details.

#### May The Special Taxing District Be Terminated At A Future Date?

The process to dissolve an established Special Taxing District is similar to the creation process - application, petitioning, majority support, public hearing, and BCC authorization. Special Taxing District that receive supplemental financial support from county funding may have additional restrictions that mandate the minimum duration of existence for the District. If/when a Special Taxing District is dissolved, the participating properties will be assessed for closure costs, contractual obligations, and/or other unpaid expenses.

#### What Are Units?

Assessments are assigned on a "benefit unit" basis for each district. The benefit units for security guard services are developed parcels of land; for street lighting service, the units are front footage of your property; and for multipurpose districts, the units are square footage of your property.

#### What is a Non-ad Valorem Assessment?

A non-ad valorem assessment is levied to provide funding for a localized improvement or service that yields a special benefit to property in a specific geographic area. The assessment is based on the cost of providing specific public services to the special taxing district, **not** by the value of the property.

#### When Is The Annual Assessment Calculated, Approved And Communicated?

Special Taxing Districts operating budgets are prepared annually prior to April. After the budget is developed, the variable rate assessment is calculated. The Special Assessment Districts Division generates and mails a "Notice of Proposed Non-Ad Valorem Assessment" to the owners of property subject to an increase in assessment. The proposed rate is presented to the Board of County Commissioners for review and approval. The assessment approved for the forthcoming tax bill is posted on the **Property** Appraisers website and will be included in the annual "Truth in Millage" (TRIM) notice.

## Security Guard Special Taxing District FAQ

#### How do I report concerns regarding the guard house(s) or security guards?

There is a dedicated phone to relay information to staff: 305-375-2005. The telephone number is posted on each guard house. You may also e-mail concerns to stdp@miamidade.gov or submit the online request form. Most maintenance issues are addressed and resolved within 1 to 2 business days from time of receipt. Complex repairs or those requiring contracted labor may take longer depending on the type of work necessary.

#### Can the district change security guard companies or providers?

Yes, with certain restrictions. The ordinance for each district specifies the type of security provider, i.e. private guard company or police agency. If the type of provider is allowed by the ordinance, then the change can be made. However, in the case of the security guard companies, the County is restricted to the companies under contract as well as the terms and conditions of the security guard contract. Generally, the contract provides for an option to renew, at which time changes can be made.

#### What is the process for requesting improvements?

While the County must maintain the guardhouses in good working condition, there are times when residents request certain improvements beyond the scope of routine maintenance. For these items, we ask that the Homeowner's Association, civic association or at least 10% of the residents to request any major improvements, including, but not limited to: gate system replacement, window or door upgrades, landscaping, etc. These request(s) should be submitted early in the calendar year – January or February in order to be budgeted for the following year. Please note that the district's ordinance may restrict the type of improvement that may be allowed with district funding.

#### When Is The Annual Assessment Calculated, Approved And Communicated?

Guard Special Taxing District operating budgets are prepared annually prior to April. After the budget is developed, the variable rate assessment is calculated. The Special Assessment Districts Division generates and mails a "Notice of Proposed Non-Ad Valorem Assessment" to the owners of property subject to an increase in assessment. The proposed rate is presented to the Board of County Commissioners for review and approval. The assessment approved for the forthcoming tax bill is posted on the **Property** Appraisers website and will be included in the annual "Truth in Millage" (TRIM) notice.

### Street Lighting Special Taxing District FAQ

#### Can I Upgrade Or Add A Light To An Existing Street Lighting Special Taxing District In The Future?

Requests to modify existing street lighting equipment will be defined by the Special Assessment District Division as either **essential** or **elective**. **Essential** modifications are classified as safety related and may be implemented by the Special Assessment District Division at any time providing the resulting assessment does not increase. If there is an increase, the modification will be addressed through the application and petition process with at least 51% community support. **Elective** modifications are not deemed safety related and will be accommodated via the application and petition process with at least 55% community support.

#### How Are The Locations Of Streetlights And Poles Determined?

Street lighting installation plans are engineered by the power companies to provide optimum adequate nightime lighting for enhanced *street safety*. Lights/poles are spaced accordingly along the street to meet those safety guidelines and in accordance with Illuminating Engineering Standards (IES). The style of lighting equipment, pole height and wattage influence the lighting location.

#### When Are The Annual Needs And Assessment Rates Determined for Street Lighting Districts?

Power companies, based on regulated approval from the Public Service Commission, provide notices to the Special Assessment District Division of utility rate adjustments. Any requested and approved upgrades or changes to the street lighting special taxing districts will also be included in annual assessments. Special Taxing District operating budgets are prepared annually prior to April. The Special Assessment Districts Division generates and mails a "Notice of Proposed Non-Ad Valorem Assessment" to the owners of property subject to an increase in assessment. The proposed rate is presented to the Board of County Commissioners for review and approval. The assessment approved for the forthcoming tax bill is posted on the **Property** Appraisers website and will be included in the annual "Truth in Millage" (TRIM) notice.

## **Multipurpose Special Taxing District FAQ**

#### How Often Are Site Inspections Of The Lakes Scheduled?

In general, site inspections are performed monthly after the lake has been treated. To obtain more information on when lake treatment maintenance schedules call (305) 386-5239.

#### Who Do I Call To Report Changes In The Quality Of The Lake?

These changes should be reported to the PROS Sports Turf Management and Landscape Services Division at 305-386-5239. The Division will coordinate contact with the contracted vendor.

#### When Is The Annual Assessment Calculated, Approved And Communicated?

Multipurpose Special Taxing District operating budgets are prepared annually prior to April. After the budget is developed, the variable rate assessment is calculated. The Special Assessment Districts Division generates and mails a "Notice of Proposed Non-Ad Valorem Assessment" to the owners of property subject to an increase in assessment. The proposed rate is presented to the Board of County Commissioners for review and approval. The assessment approved for the forthcoming tax bill is posted on the **Property** Appraisers website and will be included in the annual "Truth in Millage" (TRIM) notice.