SAMPLE NOTICE (FRONT SIDE)



Escambia County Office of Management & Budget 221 Palafox Place, Suite 440 Pensacola, FL 32502

First Class Mail

Send to:

«NAMEADRS_1» « NAMEADRS_2» « NAMEADRS_3» « NAMEADRS_4» « NAMEADRS_5» «Owner City», «Owner State» «Owner zip» «Owner Country»

Notice of NON-AD Valorem Assessments for Escambia County << District>> Municipal Services Benefit Unit (MSBU) 2020 - 2021 Assessments

A Public Hearing on the above Non-Ad Valorem Assessments will be held: September 6, 2020, 5:02 p.m. at the Commissioners' Chambers located on the first floor of the County Government Complex at 221 Palafox Place, Pensacola, Florida.

If approved at the public hearing, billing for these assessments will be included on the property tax bill to be mailed in November 2020.

For more details regarding your Non-Ad Valorem special assessment, contact Escambia County at (850) 475-5530, and see the back of this notice.

Do Not Pay This is NOT a Bill

Property Reference #: «PROPREFNO» Legal Description: «LEGAL»

ſ	Anticipated Total Revenue to be Generated by this	Unit of Measurement to be Applied Against Parcels in the Assessment District to	Number of Units Contained in Each Assessed	Total Amount of Non-Ad Valorem Special Assessment to be Assessed
	Assessment	Determine Assessment	Parcel	Against Each Parcel
	\$«MSBU_TOTAL_1»	«UM_DESC_1»	«UNITS_1»	\$«ASSM_1»

Notice: Failure to pay the above assessment(s) when due will cause a tax certificate to be issued against the property, which may result in loss of title. All affected property owners in the assessment district have a right to appear at this hearing and to file written objections with the Board of County Commissioners through the County Administrator's Office within twenty (20) days of the notice.

In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact Angela Crawley, Assistant to the County Administrator (850)595-4902 at least seven days prior to the date of the hearing.

SAMPLE NOTICE (BACK SIDE)

What is a Non-Ad Valorem Assessment and MSBU?

A Non-Ad Valorem assessment is a charge levied to cover the cost of providing a specific municipal service to properties within specially defined assessment districts (geographical areas). All properties within the area are assessed. The special service may be street lighting, maintenance of retention/detention ponds, road paving, abatement of code violations, or other municipal services.

The <u>special assessment districts</u> are known as Municipal Service Benefit Units (MSBU) and are defined areas such as subdivisions or other geographically defined areas sharing the benefit of the service (Example: a subdivision with street lighting that benefits all parcels). MSBUs are established in the unincorporated area of Escambia County, and assessments differ from property taxes (ad valorem) because they are levied on the basis of a <u>benefit</u> to a parcel rather than property value.

Why did I receive this notice?

Property you own <u>at the location indicated on the notice</u> is included within a MSBU district and is receiving, or will receive, a benefit from the municipal service listed on the notice (street lighting, pond maintenance, road paving, etc.).

The notice is mailed if:

- A <u>new</u> MSBU has been adopted and a non-ad valorem assessment is to be levied on a parcel for the first time, such as when the County begins providing maintenance to a retention/detention pond within a subdivision, OR
- An <u>existing</u> MSBU district had a significant change that requires an increase to the non-ad valorem assessment over the prior year's amount, such as when a subdivision that has been paying for street lighting through the MSBU program installs additional street lighting

In each situation, a Public Hearing is scheduled to offer opportunity for the public (property owners) to address the Board of County Commissioners and to provide comment on the action proposed.

The notice is provided in accordance with Florida Statutes 197.3632. Typically, a notice is issued 20 days prior to the scheduled date of the Public Hearing where the Non-Ad Valorem assessment roll is considered for approval.

What response is expected to this Notice?

No response is required of property owners. Property owners are not required to attend the public hearing but are invited if they wish to provide comment. Written comment is also accepted.

The MSBU Program office (Escambia County Office of Management & Budget) is available to provide additional information at **850-595-4960**, or ramcmull@myescambia.com.

May I pay the assessments now?

No payment is accepted in response to this notice. The assessment will be included on your property tax bill mailed in November, and payment is required according to the same terms and conditions as property taxes.