

The following are questions and answers that were presented to the Citrus Springs MSBU Advisory Council during a regular meeting on August 5, 2009. The presentation was prepared and presented by Susan Boelk, Land/Assessment Agent, Engineering Division, Department of Public Works, Citrus County BOCC. Additional questions were answered by Pam Benjamin, Land Section Manager, Engineering Division, Department of Public Works, Citrus County BOCC.

CITRUS SPRINGS MSBU FREQUENTLY ASKED QUESTIONS (FAQ'S)

1. Define what is meant by "Improved".

A: Section 90-684 (d) of the Ordinance in part states, "the terms "improved lot" or "improved tract" means any lot or tract, as defined in subsection (c)* of this section, upon which a residential structure or a structure housing a business or commercial enterprise has been erected, as of January 1 of any year."

2. Define section (c) of the Ordinance.

A: Section 90-684 (c) of the Ordinance states in part, "the term "lot" means a platted lot, and the term "tract" means a platted tract as shown on the plats referred to in section 90-681(1) (legal description).

3. Define what is meant by "Partially Improved",

A: Section 90-684 (d) of the Ordinance in part states, "The terms "partially improved lot" or "partially improved tract" means any lot or tract which is vacant land, (devoid of the improvements necessary to make it an improved lot or tract) but is accessible by a drivable road surface which road shall abut such lot or tract, as of January 1 of any year."

4. Define what is meant by "Driveable Road",

A: Section 90-684 (e) of the Ordinance states in part, "the term "drivable road surface" means the completed construction of a minimum of a soil cement base or other approved base material, leveled and graded to a finish elevation and surface sealed in anticipation of an asphalt covering."

5. How much is the assessment for a single residential lot with a home constructed on it?

A: \$25.00 per lot per (a) (1) of the Ordinance.

6. How much is the assessment for a single vacant residential lot?

A: \$20.00 per lot per (a) (2) of the Ordinance.

7. How much is the assessment if I own two lots and built my home in the middle of two or more lots?

A: \$45.00 one improved lot + one vacant lot.

8. How much is the assessment if I own multiple lots and built my home to the end within the setbacks of a single lot?

A: \$25.00 for one improved lot + \$20.00 per vacant lot

9. How does the owner of the lots notify you of his/her intention to build on one lot or multiple lots?

A: We do not need to be notified. The County and Property Appraiser notate information from the building permits. There is also a process in place between our office and Property Appraiser's Office when property is split or combined.

10. Is there any way I can combine my multiple lots into a single lot for MSBU assessment purposes?

A: Remember that this type of non-ad valorem assessment is the “global” type where the units are determined using the original platted lots of record which determined the basis for the assessment per unit, so any reconfiguration will not be recognized for the MSBU.

11. What is the criterion for vacant land such as Unit 24 and the area up on the north end of Elkcam Blvd to be assessed the MSBU money? Are they now paying assessments if not, at what point do these newly developed areas start paying an assessment?

A: Per (a) (3) of the Ordinance in part “... no assessment shall be levied upon any undeveloped lot or tract until such time as such undeveloped lot or tract shall have acquired a partially improved status by the construction of a drivable road surface allowing ingress to and egress from such lot or tract and, which road shall abut such lot or tract...” When the Land Section receives notification from Engineering that a “drivable road surface” exists as of January 1, Land Section verifies and notifies the Property Appraiser’s office to assess the appropriate properties. Land Section has a map of the undeveloped areas and inspects them for drivable road surfaces each year.

12. How is the assessment for improved and vacant commercial properties and “tracts” determined?

A: Land Section determines whether the properties are vacant or improved based on the Property Appraisers Records; determines if the plat indicates the property as a lot or tract and whether or not a drivable road surface exists. Once these questions are answered the property is assessed per the ordinance. If the property is classified as a “lot” on the plat then it is assessed \$25.00 per lot if improved & \$20.00 per lot if partially improved. If there is no “drivable road surface” they are considered undeveloped and are not assessed until such surface exists. If the property is classified as a “tract” on the plat then we have to take into consideration the “Planned Development Overlay (PDO)” on file with Community Development. The PDO specifies the intended use of certain tracts. The use may not be changed with out the Developer requesting an Atlas Amendment through Community Development which requires approval from the Board of County Commissioners. Per (a) (4) of the Ordinance, if they are classified as “improved or partially improved commercial tracts...the greater of \$25.00 per tract, per year, or \$10.00 for each acre located within a tract; provided, however, that the assessment on any single tract shall not exceed \$250.00 per tract, per year.

13. What type of tracts are they? Are they similar in nature to Unit 24, meaning they are currently zoned as a subdivision and will be developed some time in the future?

A: Currently, none of the tracts are designated as single family. Their use is indicated as Park, Church, Utility, School, etc. The Atlas Amendment process through Community Development would have to be implemented to change the use.

14. Do the assessments for improved commercial properties change from year to year or are they static like they are on lots that have homes on them?

A: The assessment for improved commercial property does not change year to year. When a vacant commercial property becomes improved, then it changes from the partially improved rate or the undeveloped rate to the improved rate.

15. We have two golf courses, Citrus Springs Golf and El Diablo. Do they pay an assessment?

A: Yes, per (a) (4) of the Ordinance “As to improved or partially improved commercial tracts and golf course tracts located in the Citrus Springs MSBU, the greater of \$25.00 per tract, per year, or \$10.00 for each acre located within a tract; provided, however, that the assessment on any single tract shall not exceed \$250.00 per tract, per year.” They are paying \$250.00 per year.

16. Is there a different assessment value placed on tracts that are zoned commercial or residential?
A: Yes. Again Land Section is required to look at the PDO for their classification. If they are zoned commercial, they follow (a) (4) above. If the future use is residential and they can only build one home per Community Development, they are charged the same rate as a vacant lot, \$20.00. This will change to the improved rate when a home is built. If there is no "drivable road surface" there is no assessment until such surface exists.

17. Are there areas that are designated as future parks under the ownership of the county or some other private entity?
A: Both

18. Some of the lots, I have been told, are too small to build on and are designated as green spaces. How is that possible to have a private owner of a green space and how are they assessed?
A: The example given was AK 1312027, 3074 W. Camilo Drive. Deltona sold this "Tract" with several others. This particular one is currently owned by Christian Family Cinemas Inc. Per the PDO, it is classified as a park and is assessed per (a) (5) of the Ordinance "As to green belt tracts and park tracts a maximum of \$5.00 per tract, per year." Community Development has informed us that in the past, requests to change the land use from "park" to "single family" have been denied. However, approval or denial is at the Board's discretion.

19. At some point, does the county buy those (or have them donated) and take them over as green space or a park or something like that?
A: The County does not buy them or request they be donated. Currently, the only way they would fall into County ownership is if they were escheated to the County. (Escheated means property that has reverted to the County when no claimants exist.)

20. Does Deltona still own many lots and do they pay assessments on the lots they have not sold?
A: Currently Deltona owns 1094 lots. The properties are assessed per the Ordinance based on the Property Classification codes on the Property Appraiser's record and the PDO.

21. Is there an assessment on the property they own such as the drainage and retention areas?
A: Certain Property Classification codes are exempt from assessments. 83=Public Schools, 86=County owned property, 88=Federally owned property, 93=Subsurface Rights, 94=R-O-W which includes DRA's, canals, etc. Based on this information, the drainage retention areas are not assessable properties.

22. Are those costs in the back taxes that they owe?
A: Deltona quit paying the taxes on certain properties because they were drainage retention areas. The Property Appraiser has changed the Property Classification (PC) Code. Based on the revised PC Code Land Section was required to remove a majority of the assessments.

23. Are the Churches charged an assessment?
A: Yes

24. Are the schools?
A: Citrus County School Board – No; Private Schools – Yes.

25. I am also assuming that the county does not transfer an MSBU assessment in to our accounts for property it controls such as the fire station. Is that correct?
A: Yes. (AK 1895642)

26. Does the Capital City Bank, on the corner of US41 and Citrus Springs Blvd pay an assessment?
A: Yes. How much? \$25.00 1 improved lot.
27. Does the commercial property at the Hampshire Blvd entrance along CR491 pay an assessment?
A: Yes. How much? A: AK 3385375: 3 vacant lots-\$60.00, AK 3385351: 2 improved lots-\$50.00 (1 building on each lot), AK 2167033: 1 improved lot-\$25.00, AK 2167009: 1 vacant lot-\$20.00, AK 2166983: 1 vacant lot-\$20.00, AK 3385387: 2 improved lots-\$45.00.
28. Cumberland Farms Gas Station?
A: AK 1215234, 9580 N Citrus Springs Blvd pays \$45.00.
29. Texaco Gas Station?
A: AK 2750251, 7033 N. Florida Ave (US41) is not assessed – it is not part of Citrus Springs.
30. In our budget and on our financial statements it shows that we pay 2% to the Property Appraiser and 2% to the Tax Collector. Can you explain the reason behind this?
A: Florida Statute authorizes the County to impose non-ad valorem assessments and by resolution the Board has expressed its intent to use the uniform method of notice, levy, collection and enforcement of such assessments as authorized by FS 197.3632. This statute requires an agreement between Citrus County and both the Property Appraiser & the Tax Collector for reimbursement of necessary administrative costs incurred by the PA & TC for the use of this process. FS 197.3632 (8)(c) states that non – ad valorem assessments are subject to the provisions of FS 192.091-Commissions of property appraisers and tax collectors.
31. If the tax collector gets paid 2% for collecting the assessment, is that accounted and charged to us based on the actual amount collected and charged to us only after she collects the money?
A: The Tax Collector bills the MSBU after they collect the money.
32. What is the procedure for the payment to the property appraiser also?
A: The Property Appraiser bills the MSBU 2% of the certified amount.
33. A number of properties in Citrus Springs have been noticed as being forfeited (that may not be the correct legal term) because of unpaid property taxes. (Tax Deed Sales). How does the MSBU get the assessment it is owed and when does that occur?
A: The MSBU receives the assessment if there is a successful Bidder at the auction. For additional information on Tax Deed Sales go to www.bidcitrus.com or call the Tax Collector @ 352-341-6500 and ask for a Tax Deputy Clerk.
34. How has the number of foreclosed homes affect the collection of MSBU and tax monies? Does the MSBU received those assessments when the bank/lending institution regains control of the property?
A: The purchaser would be responsible for paying any liens/taxes and if the bank/lending institution regains control they are responsible for paying the taxes.
35. Citizens and board members would like to know the correct number of lots residential and otherwise in Citrus Springs. Do you have any historical data such as the number of vacant residential lots Citrus Springs started with; the number of lots certified within a certain year, etc.

A: The Property Appraiser's Office provided a parcel count by land use code within Neighborhoods which indicated there are 31373 parcels. Parcels certified: 2005-29933, 2006-29987, 2007-29973, 2008-29904 and 2009-30022.

36. Do you have any idea or a list of the number of vacant lots, lots with homes, commercial, churches, etc. and their assessments? 2b. Is there an easy way to get a list of the current assessments separated into categories (lots, homes, etc.) with the total assessments we would collect if we were able to collect 100% of the assessments?

A: The Property Appraiser can provide a report. There is a fee based on the type of report, the number of records, time, etc. Contact Customer Service at 352-341-6600. The report would only reflect what is currently being assessed. There is also a lot of information provided on their website www.pa.citrus.fl.us.

37. How often is the number updated—by that I mean vacant lot becoming lots with homes on them or an owner building on 2 or more lots?

A: Vacant lots become improved when the CO's are issued for the following tax year. If a resident builds on 2 or more lots & they want to combine them for tax purposes, contact Property Appraiser's Office. (Please note that the property is still recognized as 2 lots of record)

38. Why does my notice some years say Lights, BOCC (purpose of assessment) Citrus Springs and then other years say something to the effect of MSBU? It would be better understood if it said MSBU, how would we ensure that happens?

A: The Property Appraiser's Office has made the suggested change. The 2009 trim notice will reflect the following: Code: 0024, Levying body: MSBU, BOCC, Purpose of assessment: Citrus Springs MSBU, and the Units & charge. The Property Appraiser's computer system uses the code number 0024 to identify the Citrus Springs MSBU. The Tax Collector's computer system converts the number to N056 for the tax bill and identifies the levying authority as Citrus Springs MSBU.

39. If I moved in to my newly constructed home and the CO is dated January 25th when will my assessment change from a vacant lot assessment to an improved lot assessment?

A: Typically, the Property Appraiser does not add the building to their records until the CO is final. The change would occur the following year. However, statute does allow them to use their own judgment if there are indications that the home is substantially complete. I.e. the final inspection was completed in October & the builder does not apply for the CO until after January 1st.

40. Basically what is the time frame for a vacant lot to be assessed as a lot w/a house?

A: The assessment is based on the property's condition as of January 1st.

41. Can we change the amount of our assessment so that we could do more road improvements or other projects? If we can, what type procedure would we have to follow? And since we are governed by the BOCC can we suggest, as the Advisory Council, that they change the assessment amounts and the BOCC would do the paperwork or resolutions etc to amend our Ordinance or Resolutions?

A: Land Section suggests that you 1) Determine the amount of the increase per unit, 2) Contact your Commissioner for his opinion before taking it to the Board – 352-341-6500 or toll free for Citrus Springs & Dunnellon 352-489-2120 and 3) If your Commissioner suggests you bring it before the Board, provide the information to the Land Section and we can prepare the agenda item for you.

