

Aucilla Shores and Surrounding Neighborhoods Road Improvement Project Workshop

August 26, 2021, 6:00PM

Jefferson County Courthouse

1 Courthouse Circle

Monticello, FL 32344

Non-ad Valorem Special Assessment Process:

- Authorized by FS Section 197.3632 and Master Ordinance adopted by BOCC on May 7, 2020.
- Authorizes levying and collection of special assessments for capital projects or the provision of services.

- Can be used to fund roadway improvements as a capital improvement project.
- Assessment specially benefits properties included in an identified assessment area.
- Assessments are collected as a non-ad valorem item on the annual property tax bill.

- Appears on TRIM Notice.
- Failure to pay handled the same manner as applies to unpaid ad valorem taxes.
- Nonpayment could result in issuance of a tax certificate, etc.

Procedural Steps:

- Adoption of Resolution of Intent (by December 31 of the year preceding the proposed assessment tax year).
- Production of Preliminary Assessment Roll.
- Adoption of Initial Assessment Resolution.
- Notice by mail to affected owners and advertisements for public hearing.

- Public Hearing on adoption of Final Assessment Resolution.
- 30-day prepayment period.
- Certification of Final Assessment Roll to Property Appraiser.
- Assessment appears on TRIM Notices.
- Assessment appears on Tax Bills.
- Construction of improvements