

MEMORANDUM

TO: Sean O’Keefe, Town Manager, Town of Howey-in-the-Hills
FROM: GrayRobinson, P.A.
DATE: February 18, 2025
SUBJECT: Non-Ad Valorem Assessment Procedure – Talichet Lift Station

The Town is seeking to take over and upgrade a lift station in the Talichet community. These upgrades will cost around \$150,000. To pay for these upgrades, the Town is considering imposing a special assessment on the properties benefitting from the upgrades.

The Town may begin levying a non-ad valorem assessment on the properties for the lift station upgrades in 2026 if it completes the procedures outlined below on or before September 15, 2026. If so, the Town will begin receiving payments in the end of 2026.

The statutory process and requirements that must be met for the Town to levy a non-ad valorem assessment are:

1. The Town must enter into an agreement with the Lake County Property Appraiser and the Lake County Tax Collector providing for the reimbursement of their costs incurred in the administration and collection of the non-ad valorem assessments. [Fla. Stat. § 197.3632(2)].
2. The Town must adopt a resolution at a public hearing prior to January 1 (or if the Property Appraiser and Tax Collector agree prior to March 1), setting forth the intent of the assessment, the need to impose the assessment, and containing the legal description of the area subject to the assessment. [Fla. Stat. § 197.3632(3)(a)]. *Given the notice requirements, this will need to be done in the end of 2025 or beginning of 2026.*
3. The Town must publish notice of its intent to impose the assessment weekly in a newspaper of general circulation for 4 weeks prior to the public hearing. [Fla. Stat. § 197.3632(3)(a)].
4. The Town must adopt a non-ad valorem assessment roll at a public hearing held between January 1 and September 15, 2026, because the assessment will be levied for the first time in 2026. [Fla. Stat. § 197.3632(4)(a)1].
 - a. The Town must notice the hearing at least 20 days beforehand by first-class mail and by publication in a newspaper of general circulation in Lake County. [Fla. Stat. § 197.3632(4)(b)].

- b. The published notice must contain the following information:
 - i. It must state: Town Council of the Town of Howey-in-the-Hills.
 - ii. A geographic description of the property subject to the assessment.
 - iii. The proposed schedule of assessment.
 - iv. The fact that the assessment will be collected by the Lake County Tax Collector.
 - v. A statement that all affected property owners have the right to appear at the hearing and file written objections with the Town within 20 days of the publication of notice. [Fla. Stat. § 197.3632(4)(b)].
 - c. The notice by mail must be sent to each person owning property subject to the assessment and must include the following:
 - i. The assessment's purpose.
 - ii. The total amount to be levied against each parcel.
 - iii. The unit of measurement applied to each parcel to determine the assessment.
 - iv. The number of such units within each parcel.
 - v. The total revenue the Town will collect by the assessment.
 - vi. A statement that failure to pay the assessment will cause a tax certificate to be issued against the property, which may result in loss of title.
 - vii. A statement that all affected property owners have the right to appear at the hearing and file written objections with the Town within 20 days of the notice.
 - viii. The date, time, and place of the hearing. [Fla. Stat. § 197.3632(4)(b)].
 - d. If the assessment is to be collected for a period of more than 1 year or is to be amortized over a number of years, the notices and the resolution must specify that. [Fla. Stat. § 197.3632(6)].
5. Each year, the Town must certify the non-ad valorem assessment roll between January 1 and September 15 to the Lake County Tax Collector. [Fla. Stat. § 197.3632(4)(a)].