

MSBU Program 2025 Non-Ad Valorem Assessment Roll

Board of County Commissioners Meeting
September 09, 2025

Purpose

Adoption of the Resolution establishing the 2025 Non-Ad Valorem Assessment Roll with Certification provided to the Seminole County Tax Collector.

Background / History

- A Municipal Service Benefit Unit (MSBU) is a district created by ordinance and defined by specific boundaries, where services are provided.
- MSBUs fund public services such as residential solid waste management, street lighting, lake management services, and construction improvement projects.
- The Non-Ad Valorem Assessment (NAVA) Roll consolidates annual variable rates and capital installment billings associated with all active MSBUs.

Current Status

- The consolidated assessment roll includes 384 MSBUs and more than 130,000 assessments that generate over \$26 million in revenue. Two types of MSBU's had assessment adjustments.
 - **Lake Management** - There are 25 lake management MSBUs, 4 had assessment adjustments based upon recommended services to address the needs of the lakes.
 - **Streetlighting** – There are 351 streetlighting MSBUs, rates were increased based on utility costs.
 - 89% of the MSBUs had an increase.

Current Status Continued

- The Board of County Commissioners authorizes variable assessment rates annually. The 2025 rates were authorized via Resolution 2025-R-64 on July 22, 2025.
- The annual Non-Ad Valorem Assessment (NAVA) notice was mailed to property owners on August 04, 2025.
- Public hearing advertisement was published on August 10, 2025, on the publicly accessible website of Seminole County and in the Orlando Sentinel.

Requested Action

Approve the Resolution adopting the 2025 Non-Ad Valorem Assessment Roll and certify to the Seminole County Tax Collector.