

RESOLUTION

of the

SEMINOLE COUNTY BOARD OF COUNTY COMMISSIONERS

**ESTABLISHMENT OF ANNUAL
MSBU NON-AD VALOREM ASSESSMENT RATES**

**THE FOLLOWING RESOLUTION WAS ADOPTED BY THE BOARD OF
COUNTY COMMISSIONERS OF SEMINOLE COUNTY, FLORIDA, AT
THEIR REGULARLY SCHEDULED MEETING OF
_____, 2026.**

WHEREAS, certain Municipal Service Benefit Units (“MSBUs”) have been created by ordinance for the purpose of providing specific municipal services within each MSBU on a continuing basis; and

WHEREAS, each year for each MSBU a non-ad valorem assessment is calculated based upon cost of maintaining the service for that MSBU; and such non-ad valorem assessment shall be levied upon each parcel of land within the MSBU in proportion to the benefits derived from the provisions of such service; and

WHEREAS, the administrative costs of the MSBU Program are allocated to variable rate assessments according to established methodologies and/or ordinance provisions; and

WHEREAS, the Seminole County Board of County Commissioners has adopted the uniform method of collection for non-ad valorem assessments pursuant to Section 197.3632, Florida Statutes.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Seminole County, Florida:

Section 1. The MSBU Program administrative cost allocation by municipal service category for the 2026 variable rate non-ad valorem assessment calculations shall be as identified in Exhibit A: Table I.

Section 2. The non-ad valorem assessment rate to be recorded on the 2026 Non-Ad Valorem Assessment Roll for each existing MSBU established with variable rate provisions shall be as documented in Exhibit A: Tables II, III and IV. Exhibit A: Table II attached and incorporated by this reference establishes the non-ad valorem assessment for lake management services to the listed MSBUs for the fiscal year beginning October 1, 2026. Exhibit A: Table III attached and incorporated by this reference establishes the non-ad valorem assessment for residential solid waste management services governed by the Seminole County Solid Waste Residential Unit Collection and Disposal MSBU for calendar year 2027. Exhibit A: Table IV attached and incorporated by this reference establishes the non-ad valorem assessment for street lighting governed by the Seminole County Consolidated Street Lighting District for the fiscal year beginning October 1, 2026.

Section 3. A certified copy of this Resolution shall be recorded in the Official Records of Seminole County, Florida.



ADOPTED this _____ day of _____, 2026.

ATTEST:

BOARD OF COUNTY COMMISSIONERS
SEMINOLE COUNTY, FLORIDA

GRANT MALOY
Clerk to the Board of County
County Commissioners of
Seminole County, Florida

By: _____
ANDRIA HERR, Chairman

Date: _____

Attachments:

Exhibit A: Tables I-IV

Authority: Section 197.3632, Florida Statutes

NJB/kly
3/18/26 4/27/26
T:\Users\Legal Secretary CSB\Fiscal Services\MSBU\2026\2026 Non Ad Valorem Assessment Rates Reso Mar18(26).docx

EXHIBIT A

