


07-10-14 10:35 AM


OFFICE OF COMPTROLLER

INTEROFFICE MEMO

ORANGE
COUNTY
FLORIDA

Martha O. Haynie, CPA
County Comptroller
Finance and Accounting Department
Special Assessments
PO Box 38
Orlando, FL 32802
Telephone: 407-836-5770
Fax: 407-836-5753

Date: July 10, 2014
To: Katie Smith, Deputy Clerk
Through: Cheryl Gillespie, Agenda Development
From:  Margaret A. McGarrity, Chief Deputy Comptroller
Contact: Staff person and telephone number for public to contact to answer questions:
Elizabeth Godwin, 407-836-5770
Re: Adoption of the Non-Ad Valorem Assessment Roll

07-10-14 09:44 RCVD 

Applicant: Special Assessments
Type of Hearing: To Adopt the Non-Ad Valorem Assessment Roll in conjunction with the September 4, 2014 Budget Hearing
Hearing Required by F.S.#: Florida Statutes Sections 125.01 (01) (q) and 197.3632.
Advertising Requirements / Timeframe: This public hearing notice will require a lay out ad with the Orlando Sentinel. The advertisement is not to be published in that portion of the newspaper where the legal notices and the classified advertising appear. **Publish only one (1) time and must be published at least twenty (20) days prior to the public hearing to satisfy Florida Statutes requirements with the tentative advertisement date as Sunday, August 3, 2014 or August 10, 2014.**
Notify Abutters: N/A
Estimated Time Required: One (1) minute
District: All Districts
Hearing Controversial: No

9/6/14
5:01pm

Katie Smith, Deputy Clerk
Adoption of the Assessment Rolls
July 10, 2014
Page 2

Report: Copies are being distributed to the County's Office of Management and Budget; the County Attorney's Office, and your office.

Materials being submitted as backup for public hearing:

1. The original certification form (DR-408A) with the Non Ad Valorem Assessment Roll.

ADDITIONAL SPECIAL INSTRUCTIONS TO CLERK:

1. Notify Special Assessments Section / Finance and Accounting Department of public hearing date(s) to prepare public hearing notice. Special Assessments will e-mail the public hearing notice to the Clerk.
2. Copy distribution is noted on file folder(s) containing original certification form with the Non Ad Valorem Assessment Roll.
3. Interoffice or hand deliver the following documents to the Special Assessments / Finance and Accounting Department:
 - a. Original Certification Form (DR-408A) with the Mayor's signature with the Non Ad Valorem Assessment Roll
 - b. Copy of the newspaper advertisements (entire page(s))
 - c. Certification or proofs of publication showing the dates of publication on form DR-413
4. **Special Assessments will be responsible for submitting the original certification form (DR-408A) with the Mayor's signature and the assessment rolls to the Orange County Tax Collector within the statutory time frame, which is Monday - September 15, 2014.**



OFFICE OF COMPTROLLER

INTEROFFICE MEMO

ORANGE
COUNTY
FLORIDA

Martha O. Haynie, CPA
County Comptroller
Finance and Accounting Department
Special Assessments
PO Box 38
Orlando, FL 32802
Telephone: 407-836-5770
Fax: 407-836-5753

Date: July 10, 2014

To: Randy Singh, Manager, Office of Management and Budget

From: Paul Wunderlich, Director of Finance and Accounting
Paul Wunderlich

Subject: Adoption of the Non-ad valorem Assessment Roll at the September 4, 2014 Budget Hearing in Accordance with Uniform Method Florida Statute 197.3632

Under the regulations for the Uniform Method of levy, collection, and enforcement of non-ad valorem assessments, the County must adopt, subject to public hearing, an assessment roll for all assessments being levied for the first time. Per past practices, we are requesting that the first public hearing for the budget and property taxes on September 4th be the date to hold this hearing, and we have planned to advertise the hearing for that date in the newspaper. Therefore, the following language should be added to the opening declaration at the September 4th budget public hearing:

"This public hearing will also consider the adoption of the non-ad valorem assessment roll authorizing the tax collector to use the uniform method of collection for non-ad valorem assessments levied by the Orange County Board of County Commissioners as provided in Section 197.3632, Florida Statutes. All affected property owners have been given the right to file written objections with the Orange County Board of County Commissioners and at this public hearing have the right to appear to give testimony."

Upon closing the public hearing, the Board should adopt the assessment roll by motion. The suggested language for the motion would be the following:

"I move for the adoption of the non-ad valorem assessment roll as presented, with the units of measurement and the respective amounts by subdivision and/or parcel identification number as stated in the assessment roll."

A copy of the complete assessment roll to be adopted will be provided later. It will include new MSBU's which are to be billed for the first time on the November 2014 tax bill.

Randy Singh, Manager, Office of Management and Budget
Adoption of the Non-ad valorem Assessment Roll
July 10, 2014
Page 2

I am transmitting the original certification form (DR-408A) and the draft assessment roll to the Clerk's Office together with a copy of this memo. The Clerk's Office will obtain the Mayor's signature on the certification form. Our office will be responsible for submitting the certified Non-Ad valorem assessment roll to the Tax Collector within the statutory time frame, which is Monday, September 15, 2014. Therefore, please return the signed certification form and the assessment roll to Elizabeth Godwin, MSTU Supervisor, Special Assessments.

By copy of this memo, I am requesting that the County Attorney review the procedures discussed herein vis-à-vis the Uniform Method Statute for completeness as to form and content. Please contact me should you have any questions.

c: Mark Fostier, Assistant Comptroller, Fiscal Division
Katie Smith, Deputy Clerk to the Board of County Commissioners
Jeffrey Newton, County Attorney

□

The Orlando Sentinel

633 North Orange Avenue
MP 132
Orlando, FL 32801

Orange County Comptroller Clerk of the BCC
#CU00124579

To: Barbara Snell

This is to confirm that the advertisement for Orange County Comptroller Clerk of the BCC published in *The Orlando Sentinel* on the following date.

Publication Date: Sunday, August 10, 2014

Ad Caption: Non-Ad Valorem Assessment Roll

Section: Zone – Orange

Size: 6 columns x 10.5"

Job: #2559244-1

Should you need further information, please feel free to contact me.

Sincerely,

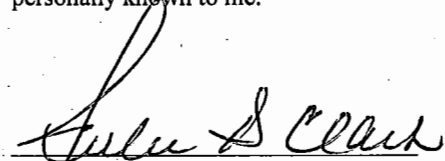


Penney Friedrich
Multimedia Consultant
The Orlando Sentinel

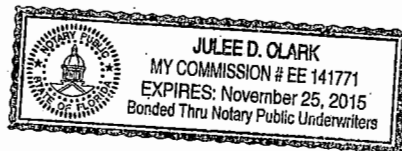
/plf

State of Florida
County of Orange

The foregoing instrument was acknowledged before me this 19th day of August 2014, by Penney Friedrich, who is personally known to me.



Notary Public
State of Florida at Large



The Orlando Sentinel

633 North Orange Avenue
MP 132
Orlando, FL 32801

Orange County Comptroller Clerk of the BCC
#CU00124579

To: Barbara Snell

This is to confirm that the advertisement for Orange County Comptroller Clerk of the BCC published in *The Orlando Sentinel* on the following date.

Publication Date: Sunday, August 10, 2014

Ad Caption: Non-Ad Valorem Assessment Roll

Section: Zone – Orange

Size: 6 columns x 10.5"

Job: #2559244-2

Should you need further information, please feel free to contact me.

Sincerely,

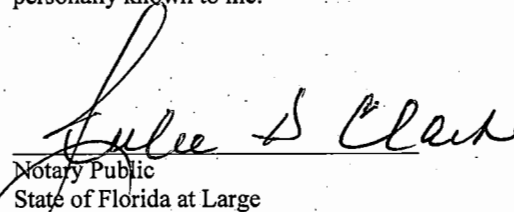


Penney Friedrich
Multimedia Consultant
The Orlando Sentinel

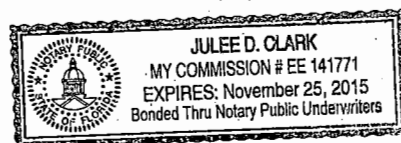
/plf

State of Florida
County of Orange

The foregoing instrument was acknowledged before me this 19th day of August 2014, by Penney Friedrich, who is personally known to me.



Notary Public
State of Florida at Large



The Orlando Sentinel

633 North Orange Avenue
MP 132
Orlando, FL 32801

Orange County Comptroller Clerk of the BCC
#CU00124579

To: Barbara Snell

This is to confirm that the advertisement for Orange County Comptroller Clerk of the BCC published in *The Orlando Sentinel* on the following date.

Publication Date: Sunday, August 10, 2014

Ad Caption: Non-Ad Valorem Assessment Roll

Section: Zone – Orange

Size: 6 columns x 10.5"

Job: #2559244-3

Should you need further information, please feel free to contact me.

Sincerely,

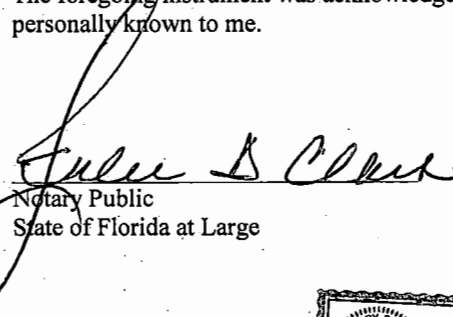


Penney Friedrich
Multimedia Consultant
The Orlando Sentinel

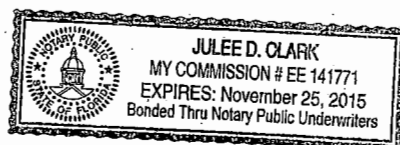
/plf

State of Florida
County of Orange

The foregoing instrument was acknowledged before me this 19th day of August 2014, by Penney Friedrich, who is personally known to me.



Notary Public
State of Florida at Large



□
The Orlando Sentinel

633 North Orange Avenue
MP 132
Orlando, FL 32801

Orange County Comptroller Clerk of the BCC
#CU00124579

To: Barbara Snell

This is to confirm that the advertisement for Orange County Comptroller Clerk of the BCC published in *The Orlando Sentinel* on the following date.

Publication Date: Sunday, August 10, 2014

Ad Caption: Non-Ad Valorem Assessment Roll

Section: Zone -- Orange

Size: 3 columns x 10.5"

Job: #2559244-4

Should you need further information, please feel free to contact me.

Sincerely,

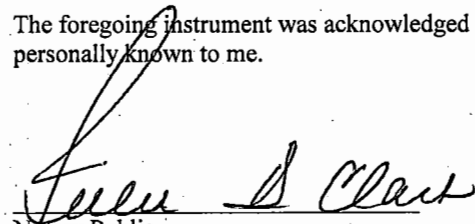


Penney Friedrich
Multimedia Consultant
The Orlando Sentinel

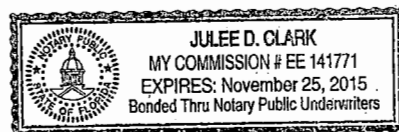
/plf

State of Florida
County of Orange

The foregoing instrument was acknowledged before me this 19th day of August 2014, by Penney Friedrich, who is personally known to me.



Notary Public
State of Florida at Large



**AFFIDAVIT
OF
PROOF OF PUBLICATION**

State of Florida

§

County of Orange

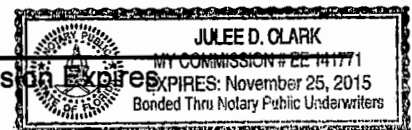
Before the undersigned authority, personally appeared Aracelis Crespo, who on oath says that she is the Client Service Coordinator of the Orlando Sentinel, a newspaper published at Orlando, in Orange County, Florida; that the attached copy of advertisement, being a notice of the local government's intent to use the uniform method for collecting a **Non-Ad Valorem Assessment Roll**, was published in said newspaper on August 10, 2014.

The affiant further says that the said Orlando Sentinel is a newspaper published at Orlando, in said Orange County, Florida, each day, and has been entered as second mail matter at the post office in Orlando, in said Orange County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and the affiant further says the he has neither paid nor promised any person, firm, or corporation any discount, rebate, commission, or refund for the purpose of securing this advertisement for publication in the said newspaper.

Sworn to and subscribed before me this 18th day of August, 2014


Notary Public

My Commission Expires



c: Tax Collector
Property Appraiser c/o Roger Ross
Department of Revenue
Local Government

CERTIFICATE
TO
NON-AD VALOREM ASSESSMENT ROLL

I, the undersigned, hereby certify that I am the Mayor of the Board, or authorized agent of Orange County located in Orange County, Florida; as such I have satisfied myself that all property included or includable on the Non-Ad Valorem Assessment Roll for the aforesaid county is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessment attributable to the property listed therein have been made pursuant to law.

I further certify that upon completion of this certificate and the attachment of same to the herein described Non-Ad Valorem Assessment Roll as a part thereof, that said Non-Ad Valorem Assessment Roll will be delivered to the Tax Collector of this county.

In witness whereof, I have subscribed this certificate and caused the same to be attached to and made a part of the above described Non-Ad Valorem Assessment Roll this the 4th day of September, 2014.

(Orange County Mayor or Authorized Agent)

of Orange County Board of County Commissioners
(Name of Local Government)

_____ Orange County, Florida

c: Tax Collector

**NON-AD VALOREM ASSESSMENT ROLL
TO BE BILLED ON THE
NOVEMBER 2014 PROPERTY TAX BILL**

ADOPTED BY THE ORANGE COUNTY BOARD OF COUNTY COMMISSIONERS

And by resolution adopted before March 1, 2014, stating its intent to use the
Uniform Method of collecting such assessments.

**PLEASE
CALL
ELIZABETH GODWIN
SPECIAL ASSESSMENTS
FOR
THE
REMAINING
ASSESSMENT ROLL
DOCUMENTATION
6-5307**