AGENDA MEMORANDUM

FROM:	Carlton Hall, Public Works Director
SUBJECT:	Notice of Intent to Use the Uniform Method of Collecting Non-Ad Valorem Assessments
AGENDA DATE:	**September 21, 2026**

BRIEF OVERVIEW:

Notice of Intent to Use the Uniform Method of Collecting Non-Ad Valorem Assessments to fund fire protection services and facilities; roadway maintenance, improvements, associated services and facilities; neighborhood beautification; bicycle and pedestrian facilities, improvements and associated services; potable water services and facilities; sanitary wastewater services and facilities; solid waste disposal services and facilities; street lighting services and facilities; property nuisance abatement services and facilities; water and wastewater availability, maintenance services, facilities and programs; and stormwater management services, facilities, and programs.

STRATEGIC PLANNING ELEMENT:

BUDGET IMPACT/FUNDING SOURCE:

Account No.	Account Title	Current Budget	YTD Expenditures	Encumbrances	Available Balance

Special Assessment to be levied against benefited properties.

RECOMMENDED ACTION:

Set a Public Hearing on November 17, 2026, at 1:20 p.m. pursuant to Section 197.3632, Florida Statutes, for the purpose of hearing public comment on the utilization of the uniform method for the levy, collection and enforcement of non-ad valorem special assessments, throughout the unincorporated and all incorporated areas of the County for the cost of providing fire protection services and facilities; roadway maintenance, improvements,

associated services and facilities; neighborhood beautification; bicycle and pedestrian facilities, improvements and associated services; potable water services and facilities; sanitary wastewater services and facilities; solid waste disposal services and facilities; street lighting services and facilities; property nuisance abatement services and facilities; water and wastewater availability, maintenance services, facilities and programs; and stormwater management services, facilities, and programs commencing with the Fiscal Year beginning on October 1, 2027. **(Carlton Hall, Public Works Director)**

ATTACHMENTS:

1. 1b 2026-09-21 Executive Summary with forms

EXECUTIVE SUMMARY

Agenda Request: Notice of Intent to Use the Uniform Method of Collecting Non-Ad Valorem Assessments

Department/Division/Office: Public Works Department/Technical Services Division /Land Section

Purpose: In anticipation that Citrus County (County) may consider the development or continued imposition of an assessment program to fund fire protection services and facilities; roadway maintenance, improvements, associated services and facilities; neighborhood beautification; bicycle and pedestrian facilities, improvements and associated services; potable water services and facilities; sanitary wastewater services and facilities; solid waste disposal services and facilities; street lighting services and facilities; property nuisance abatement services and facilities; water and wastewater availability, maintenance services, facilities and programs; and stormwater management services, facilities, and programs within the County next year, the attached Appendix A provides a form of resolution and Appendix B provides a form of published notice relating to the use of the tax bill collection method.

Section 197.3632, Florida Statutes, requires that the County hold a public hearing and adopt a resolution of intent to use the uniform method of collection for any assessment program in the calendar year prior to any such collection. The resolution, which does not obligate the County to use the method or impose a tax assessment, must be adopted by January 1 and sent to the Citrus County Tax Collector, the Citrus County Property Appraiser and the Florida Department of Revenue by January 10. If the County Property Appraiser and the County Tax Collector agree, adoption of the resolution can occur as late as March 1st. However, it is strongly recommended that the County adopt the resolution prior to January 1st, as the consent of the County Property Appraiser and the County Tax Collector is not required when the adoption occurs prior to January 1st.

Section 197.3632 also requires that notice of the public hearing to adopt the resolution of intent be published in a newspaper of general circulation once a week for the four consecutive weeks immediately before the date of the hearing. A public hearing date for the resolution of intent adoption is requested to be scheduled at 1:20 p.m. on November 17, 2026.

To reiterate, this resolution is non-binding and the County may reduce the areas covered by any future assessments or decide not to go forward with the assessment program at a later date. By adopting the attached resolution, the County is simply reserving the right to use the tax bill collection method beginning in November of 2027.

Action Required: Set a Public Hearing on November 17, 2026 at 1:20 p.m. pursuant to Section 197.3632, Florida Statutes, for the purpose of hearing public comment on the utilization of the uniform method for the levy, collection and enforcement of non-ad valorem special assessments, throughout the unincorporated and all incorporated areas of the County for the cost of providing fire protection services and facilities; roadway maintenance, improvements, associated services and facilities; neighborhood beautification; bicycle and pedestrian facilities, improvements and associated services; potable water services and facilities; sanitary wastewater services and facilities; solid waste disposal services and facilities; street lighting services and facilities; property nuisance abatement services and facilities; water and wastewater availability, maintenance services, facilities and programs; and stormwater management services, facilities, and programs commencing with the Fiscal Year beginning on October 1, 2027.

APPENDIX A
FORM OF RESOLUTION

RESOLUTION NO. 2026- _____

A RESOLUTION OF CITRUS COUNTY, FLORIDA ELECTING TO USE THE UNIFORM METHOD OF COLLECTING NON-AD VALOREM SPECIAL ASSESSMENTS LEVIED WITHIN CITRUS COUNTY, FLORIDA; STATING A NEED FOR SUCH LEVY; PROVIDING FOR THE MAILING OF THIS RESOLUTION; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Citrus County, Florida (the "County") is contemplating the imposition or continued imposition of special assessments to fund fire protection services and facilities; roadway maintenance, improvements, associated services and facilities; neighborhood beautification; bicycle and pedestrian facilities, improvements and associated services; potable water services and facilities; sanitary wastewater services and facilities; solid waste disposal services and facilities; street lighting services and facilities; property nuisance abatement services and facilities; water and wastewater availability, maintenance services, facilities and programs; and stormwater management services, facilities, and programs, and

WHEREAS, the County intends to use the uniform method for collecting non-ad valorem assessments for the cost of providing fire protection services and facilities; roadway maintenance, improvements, associated services and facilities; neighborhood beautification; bicycle and pedestrian facilities, improvements and associated services; potable water services and facilities; sanitary wastewater services and facilities; solid waste disposal services and facilities; street lighting services and facilities; property nuisance abatement services and facilities; water and wastewater availability, maintenance services, facilities and programs; and stormwater management services, facilities, and programs to property within the County, including any incorporated areas, as authorized by section 197.3632, Florida Statutes, as amended, because this method will allow such assessments to be collected annually commencing in November 2027, in the same manner as provided for ad valorem taxes; and

WHEREAS, the County held a duly advertised public hearing prior to the adoption of this Resolution, proof of publication of such hearing being attached hereto as Exhibit A.

NOW, THEREFORE BE IT RESOLVED:

1. Commencing with the Fiscal Year beginning on October 1, 2027, and with the tax statement mailed for such Fiscal Year and continuing until discontinued by the County, the County intends to use the uniform method of collecting non-ad valorem assessments authorized in Section 197.3632, Florida Statutes, as amended, for

collecting non-ad valorem assessments for the cost of providing fire protection services and facilities; roadway maintenance, improvements, associated services and facilities; neighborhood beautification; bicycle and pedestrian facilities, improvements and associated services; potable water services and facilities; sanitary wastewater services and facilities; solid waste disposal services and facilities; street lighting services and facilities; property nuisance abatement services and facilities; water and wastewater availability, maintenance services, facilities and programs; and stormwater management services, facilities, and programs. Such non-ad valorem assessments shall be levied within the unincorporated and incorporated areas of the County. A legal description of such area subject to the assessments is attached hereto as Exhibit B and incorporated by reference.

2. The County hereby determines that the levy of the assessments is needed to fund the cost of providing fire protection services and facilities; roadway maintenance, improvements, associated services and facilities; neighborhood beautification; bicycle and pedestrian facilities, improvements and associated services; potable water services and facilities; sanitary wastewater services and facilities; solid waste disposal services and facilities; street lighting services and facilities; property nuisance abatement services and facilities; water and wastewater availability, maintenance services, facilities and programs; and stormwater management services, facilities, and programs throughout the County.

3. Upon adoption, the County Clerk is hereby directed to send a copy of this Resolution by United States mail to the Florida Department of Revenue, the Citrus County Tax Collector, and the Citrus County Property Appraiser by January 10, 2027.

4. This Resolution shall be effective upon adoption.

DULY ADOPTED this 17th day of November 2026.

ATTEST:

BOARD OF COUNTY COMMISSIONERS
OF CITRUS COUNTY, FLORIDA

_____
TRACI PERRY, CLERK

BY: _____
_____, CHAIRMAN

APPROVED AS TO FORM
AND CORRECTNESS:

_____
DENISE A. DYMOND LYN,
COUNTY ATTORNEY

EXHIBIT A

PROOF OF PUBLICATION

(TO BE INSERTED)

EXHIBIT B

LEGAL DESCRIPTION

The unincorporated and all incorporated areas of Citrus County as set forth in Section 7.09, Florida Statutes, which provides as follows: Beginning at a point in the thread or center of the Withlacoochee River on the section line dividing sections twelve and thirteen, township twenty-one south, range twenty east; thence on said line west to the southwest corner of section nine, township twenty-one south, range nineteen east; thence north on said section line to township line dividing townships twenty and twenty-one south; thence west on said township line to the Gulf of Mexico; thence north along said gulf, including all islands along said gulf coast, and including the waters of said gulf within the jurisdiction of the State of Florida, to the most southern outlet of the Withlacoochee River at its mouth, leaving out all the islands in the mouth of said river; thence easterly along the thread of said river to the point of beginning, including all the lands and islands which said river line may enclose.

APPENDIX B
FORM OF PUBLISHED NOTICE

NOTICE OF INTENT TO USE UNIFORM METHOD OF COLLECTING NON-AD VALOREM ASSESSMENTS

Citrus County, Florida (the "County") hereby provides notice, pursuant to Section 197.3632(3)(a), Florida Statutes, of its intent to use the uniform method of collecting non-ad valorem special assessments throughout the unincorporated and all incorporated areas of the County, for the cost of providing fire protection services and facilities; roadway maintenance, improvements, associated services and facilities; neighborhood beautification; bicycle and pedestrian facilities, improvements and associated services; potable water services and facilities; sanitary wastewater services and facilities; solid waste disposal services and facilities; street lighting services and facilities; property nuisance abatement services and facilities; water and wastewater availability, maintenance services, facilities and programs; and stormwater management services, facilities, and programs commencing with the Fiscal Year beginning on October 1, 2027. The County will consider the adoption of a resolution electing to use the uniform method of collecting such assessments authorized by Section 197.3632, Florida Statutes, at a public hearing to be held at 1:20 p.m. on November 17, 2026, in the Citrus County Courthouse, 110 N. Apopka Avenue, Inverness, Florida. Such resolution will state the need for the levy and will contain a legal description of the boundaries of the real property subject to the levy. Copies of the proposed form of resolution, which contains the legal description of the real property subject to the levy, are on file at the Office of the County Administrator located at 3600 W. Sovereign Path, Suite 267, Lecanto, Florida. All interested persons are invited to attend.

In the event any person decides to appeal any decision by the County with respect to any matter relating to the consideration of the resolution at the above-referenced public hearing, a record of the proceeding may be needed and in such an event, such person may need to ensure that a verbatim record of the public hearing is made, which record includes the testimony and evidence on which the appeal is to be based.

Any person requiring reasonable accommodations at this meeting because of a disability or physical impairment should contact Citrus County, 3600 W. Sovereign Path, Lecanto, FL 34461, Carlton Hall, ADA Coordinator (352) 527-5477, at least two days before the meeting.

If you are hearing or speech impaired, dial 7-1-1, (800) 955-8771 (TTY) or (800) 955-8773 (v), via Florida Relay Service and provide telephone number (352) 527-5458.

If you need a Spanish Translator, dial 7-1-1 or (800) 955-8771 or (800) 955-8773 (Spanish) via Florida Relay Service and provide telephone number (352) 527-5458. Si usted necesita un Traductor de Español, marque 7-1-1 o (800) 955-8771 (TTY) o (800) 955-8773(v) (español) a través del Servicio de Retransmisión de Florida y proporcione el número de teléfono (352) 527-5458. For all other languages, please contact the Land Section at 352-527-5458.

DATED this 21st day of September 2026.

By Order of:
CITRUS COUNTY, FLORIDA

Publish in a newspaper of general circulation during the weeks of:
October 20, 2026, October 27, 2026, November 03, 2026, and November 10, 2026.