

**CITY COUNCIL RESEARCH DIVISION  
LEGISLATIVE SUMMARY**



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**Bill Type and Number:** Resolution 2020-696

**Introducer/Sponsor(s):** Council Members Carlucci and Salem

**Date of Introduction:** November 24, 2020

**Committee(s) of Reference:** NCSPHS, TEU, F, R

**Date of Analysis:** November 25, 2020

**Type of Action:** Declaration of intention to use non-ad valorem assessment mechanism; directing distribution of the adopted resolution

**Bill Summary:** The bill reaffirms the City's intention to continue using the non-ad valorem special assessment mechanism to bill for solid waste collection and disposal services and directs the Legislative Services Division to send copies of the adopted resolution to the Property Appraiser, the Tax Collector, and the State of Florida Department of Revenue, Property Tax Oversight Division.

**Background Information:** In 2010 the City Council chose to utilize the non-ad valorem special assessment mechanism to levy a solid waste user fee as a line item on the property tax bill to pay for collection and disposal of residential and small business curbside collected solid waste and recyclables. During the 2020 budget hearings the Finance Committee discussed the insufficiency of the current user fee to cover the full costs of the solid waste enterprise fund and the possibility of increasing the assessment was suggested. Increasing a non-ad valorem special assessment is a multi-step process governed by Florida Statute and by the Ordinance Code. This bill merely notifies the Property Appraiser, the Tax Collector, and the State of Florida Department of Revenue of the City's intention to continue levying the special assessment for solid waste operations.

**Policy Impact Area:** Non-ad valorem special assessment collection mechanism

**Fiscal Impact:** The bill reaffirms the City's intention to continue levying the special assessment for solid waste operations, which was budgeted to produce approximately \$40 million for FY20-21.

**Analyst:** Clements