

**ADMINISTRATIVE CODE  
BOARD OF COUNTY COMMISSIONERS**

<b>CATEGORY:</b> Financial/Fiscal/Budget	<b>CODE NUMBER:</b> AC-3-15
<b>TITLE:</b> Procedure to Establish or Change a Municipal Service Taxing or Benefit Unit Which May or May Not be Empowered to Issue Debt	<b>ADOPTED:</b> 07/24/85
	<b>AMENDED:</b> 11/27/85; 04/11/90; 09/21/94; 08/09/05
	<b>ORIGINATING DEPARTMENT:</b> Public Resources

**PURPOSE/SCOPE:**

When special services or projects which benefit a limited and specifically defined area of the County are desired by the property owners, they may petition the Board of County Commissioners to create a dependent unit of government to carry out the services or projects desired and annually impose ad valorem taxes, assessments or charges on the properties which are benefited by the service or project. If ad valorem taxes are authorized as a method of payment, then the department unit of government shall be called a Municipal Services Taxing Unit (MSTU). If special assessments or charges are authorized as a method of payment, then the dependent unit of government shall be called a Municipal Services Benefit Unit (MSBU). Property owners may also petition the Board of County Commissioners to expand the Boundaries or make other changes to an already existing MSTU or MSBU. The Board of County Commissioners has established the petition process outlined herein which shall be followed unless the Board of County Commissioners waives the use of the petition process. The Board has designated an office to assist in the administration of this process.

**POLICY/PROCEDURE:**

Property owners interested in pursuing a Municipal Service Taxing or Benefit Unit shall contact the Office designated by the Board of County Commissioners to obtain the steps necessary for the petitioners to take in order for the County to prepare the formal petition form.

- I. Requirements of the formal petition:
  - A. The petition shall clearly describe the service or project being requested or the changes being requested to an existing unit. Examples of services are streetlighting, landscape maintenance and security services. Examples of projects are roads, drainage, water and sewer.
  - B. The petition shall set forth the method of funding the service or project either by ad valorem tax, special assessment or other charges along with the estimated cost of the services/project.
- II. Petition signatures:
  - A. All signatures must be notarized to be valid.
  - B. In order for a signature to be valid, it must be a record titleholder to a parcel or property in the unit.
  - C. Each record titleholder shall be allowed one signature for each parcel owned.
  - D. In the event of multiple owners, the signature of any one owner shall give full credit for that parcel.

E. The submittal package must contain signatures, as determined by the County designee, representing at least 50 percent + 1 of the owners of record or homesteaded properties for residential areas; or 50 percent + 1 of the property owners by land area for principally undeveloped areas.

III. When the signed petition submittal package is received by the County and found to be in compliance with the above, staff will proceed to public hearing before the Board of County Commissioners.

IV. At the public hearing, property owners within the proposed unit are invited to participate and make their wishes known to the Board of County Commissioners.

If it is determined that the proposed unit is necessary and desirable, the Board may adopt an ordinance/resolution to either:

A. Create the requested Municipal Service Unit WITHOUT a referendum being held, OR

B. Establish a date for a referendum election to be held on the question of creating the requested Municipal Service Unit.

V. For any unit, which required the levy of ad valorem tax to be operational within any given year, it must have been legally created prior to December 31 of the previous year.