Frequently Asked Questions Concerning the Citrus Springs Water Line Extensions Special Assessment Districts

1. Why is the County assessing the cost of lines to vacant lot owners? I'm not receiving service yet.

A: Having water lines adjacent to properties provides a benefit to properties by facilitating future development.

2. How do you determine which properties are located in an assessment district?

A: All properties benefitting from water lines installed and approved for use during any given fiscal year, October 1 to September 30, are included in the assessment district. In the future, as the Citrus Springs community continues to develop and water lines are extended, additional properties may also be assessed at that time.

3. How is the assessment amount per parcel determined?

A: The overall costs, which include construction, administrative, other direct costs and fees, are divided by the number of assessment units (AU) identified within the assessment district. One (1) lot or parcel is equivalent to one (1) AU. Please note that the amount per AU does not include payment of the remaining utility connection fees or plumbing costs to connect future residences or establishments to the connection points in the road right-of- way.

4. I understand prior assessments for Citrus Springs Water Line Extensions were different amounts. Why is the cost of each assessment different?

A: As explained above, the overall costs of water lines installed and approved for use during any given fiscal year are divided by the number of AU's identified within the assessment district. The 2008 assessment district was an exception because it encompassed water lines installed and approved for use from December 5, 2003, through September 30, 2007.

FISCAL YEAR	DISTRICT	COSTS	AU'S	ASSESSMENT PER AU	ANNUAL PAYMENT
12/5/2003-9/30/07	2008	$8,274,439.18	5,518	$1,499.54	$161.35
10/1/2007-9/30/08	2009	$994,607.12	364	$2,654.81	$285.65
10/1/2008-9/30/09	2010	$313,909.30	97	$3,236.18	$348.20
10/1/2009-9/30/10	2011	$25,560.56	13	$1,966.20	$211.56
10/1/2010-9/30/11	2012	No main lines installed	0	$0.00	$0.00
10/1/2011-9/30/12	2013	No main lines installed	0	$0.00	$0.00
10/1/2011-9/30/13	2014	$43,505.06	18	$1,736.93	$186.89
10/1/2013-9/30/14	2015	No main lines installed	0	$0.00	$0.00
10/1/2014-9/30/15	2016	No main lines installed	0	$0.00	$0.00
10/1/2015-9/30/16	2017	No main lines installed	0	$0.00	$0.00
10/1/2016-9/30/17	2018	$82,512.90	59	$1,398.52	$150.48
4. A. Continued					

FISCAL YEAR	DISTRICT	COSTS	AU'S	ASSESSMENT PER AU	ANNUAL PAYMENT
10/1/2017-9/30/18	2019	$75,618.24	61	$1,239.64	$133.38
10/1/2018-9/30/19	2020	$73,470.98	59	$1,349.34	$145.18
10/1/2019-9/30/20	2021	$141,157.93	69	$2,045.77	$220.12
10/1/2020-9/30/21	2022	$313,658.17	202	$1,552.76	$167.07
10/1/2021-9/30/22	2023	$1,404,377.70	520	$2,700.73	$290.59
10/1/2022-9/30/23	2024	$1,521,872.70	391	$3,892.26	$418.79
10/1/2023-9/30/24	2025	$1,787,877.71	479	$3,732.52	$401.60
10/1/2024-9/30/25	2026	$1,191,907.63	359	$3,320.08	$357.23

5. Will I be asked to pay for those other lines?
A: No. Once you pay your line extension fee, you will not be charged for that again even if the cost for future line extensions goes up. The lots that will benefit from future line extensions will bear the costs of those line extensions.

6. What are the payment options for the assessment?
A: Option (1): You may pay the assessment in full without interest or penalties, at the Office of the Clerk of the Court within 30 days of adoption of a resolution by the Board of County Commissioners at the Final Public Hearing normally conducted in July. A bill will be mailed to you after this hearing. Option (2): If you choose not to pay the assessment in full you will automatically be placed on an installment payment program. No action is required on your part. Under this option, the special assessment shall be paid in fifteen (15) equal annual installments together with interest and administrative fees. This annual installment payment will appear on your annual tax bill and will be collected in the same manner as ad valorem taxes. Please note that failure to pay any installment when due may cause a tax certificate to be issued against the property which, if not redeemed by the property owner, may result in the loss of title at a tax deed sale as prescribed in Chapter 197, Florida Statutes. There is no penalty for prepayment or accelerating your loan payments.

7. What happens if I elect Option 2 and later decide to sell the property?
A: The assessment is attached to the property, not the property owner. You may pay it off with no penalty for prepayment or the buyer may assume making the annual installment payments on their annual tax bill. It is recommended that you check with an experienced real estate attorney regarding the preparation of a special clause for inclusion in your contract.

8. If I elect Option 2 and begin paying on the installment plan then decide to build on the property prior to paying the assessment in full, must I pay the assessment balance before I receive water service?

A: No. Once you have elected to use Option 2 as your method of payment the payment agreement between you and the County will be honored. However, you will be required to pay additional fees as identified in FAQ #14.

9. What can I do if I object to this assessment?
A: You can make your opinion known at any of the public hearings on this matter before the Board of County Commissioners at the BOCC Meeting Room in the Citrus County Courthouse. Notices are mailed to all affected property owners prior to each hearing date.

10. What if I can't make it to a meeting?
A: You can write to Citrus County Board of County Commissioners, c/o Land Section, 3600 W. Sovereign Path, Suite 205, Lecanto, Florida 34461. Letters received prior to the hearing will be included in the agenda packet and presented to the Board.

11. When I bought my lot I was told that water was included in the price. Why is it not?
A: Citrus County is not responsible for what the seller of the lot may have told you. However, we can say that central water is being made available throughout the development, but certainly not for free. It will take many more years to complete the water lines in front of all the lots in the development.

12. I've already paid my connection fees and am being served (or will shortly be served) by the water system. Why am I being asked to pay this added fee?
A: The short answer is that you should not have been asked to pay this additional fee. If you believe you have received this notice in error, please bring it to our attention by contacting Land Section at (352) 527-5458. We will verify that you are in fact on our system and have paid the appropriate connection fees. Upon verification you will be removed from this assessment. The bottom line is that no existing customer is to be retroactively billed for this assessment.

13. When I bought my lots, I was told that they included a prepayment for utility services. What is being done about that?
A: We are aware that many lots that were originally bought before the very late 1980's had some amount of prepayment for utility services. This was done with the original developer of this community, a subsidiary of the Deltona Corporation. Prepayments were separately enumerated on original deeds issued in that community. Unfortunately, the County has no records of those prepayments. Nevertheless, if you can provide us a copy of a deed for your parcel that shows utility prepayments, we will take those prepayments and lower the balance of the connection fees owed at the time you actually begin to receive service from the utility. Any prepayments will only impact connection fees and not assessments.

14. What would be the total additional cost to get water service once I've paid for the line extension?
A: Your remaining cost per standard lot and meter size at currently approved rates is $2,205 or $2,790. The cost pays for your share of the central water plant, the primary transmission pipes that get water near your neighborhood, the meter installation fee, the account initiation fee, and the deposit. If the water pipeline is on the other side of the street

from your property, then you will pay the higher fee. If the pipeline is on your side of the street, you will pay the lower fee.

15. I own multiple adjoining lots and I want to just build one home. Why do I need to pay two assessment fees?
A: There are a couple of solutions for this situation. 1) If you would like to actually reconfigure the lots or if you own commercial properties, please contact the Citrus County Department of Growth Management, Land Development Division Planner of the Day at 352-527-5239 to discuss the Lot Reconfiguration and/or Substantially Similar Replat process and requirements. 2) Another solution available is called the "Permanent Reassignment of Development Rights" (DVR). This allows a property owner of multiple, adjoining, residential lots to request these adjoining lots, be recognized as a single parcel. (Please note that other combinations may apply to your unique situation.) However, this solution is "NON REVOCABLE" and affects future development rights. The application fee is fifty ($50.00) dollars, and is non-refundable. The property owner or their agent must complete and return the application and fee for preliminary approval by staff. Upon approval, a "Reassignment Agreement" will be sent by certified/registered mail for owner/agent signatures in the presence of a Notary Public and two separate witnesses. When returned to the Citrus County Land Section, the Board of County Commissioners will review the Reassignment Agreement for final approval. The Agreement will be recorded in the Public Records and flagged by the Department of Development Services indicating the "NON REVOCABLE/NON DEVELOPMENT" lot status. The Reassignment Agreement does not prevent the permitting or construction of residential accessory amenities including fences, sheds, or swimming pools, or replacement/expansion/remodeling of the existing principal structure. This process is not considered complete until the properly executed agreement has been approved, signed by the Citrus County Board of County Commissioners and recorded in the Public Records of Citrus County, Florida. For additional questions regarding the Permanent Reassignment of Development Rights process please contact Land Section at 352-527-5458.

16. What is the deadline for reassigning my development rights?
A: Pursuant to Administrative Regulation AR 11.10-1, a formal application must be submitted 90 calendar days prior to the Board setting a public hearing to finalize MSBU assessment roll. The Board of County Commissioners will establish the actual deadlines for submission of an application and the completed agreement by resolution for each special assessment district.

17. What happens if I have signed a Reassignment of Development Rights and I later want to build a second house?
A: You will not be allowed to do that. Your Reassignment of Development Rights will become a recorded document on the parcel to which it applies and that lot will no longer be developable as a separate lot. That is the right you are giving up by signing that document, so, be sure that is what you want to do even in the long run.

18. What happens if I have signed a Reassignment of Development Rights and I decide to sell the property?
A: You would need to disclose the fact that you have surrendered development rights on your property to the buyer and your real estate agent.

19. Will there be any compensation for me to give up the development rights?

A: No. The only advantage to surrendering development rights is relief from the special assessment for the affected parcel.

20. My lots are combined as homesteaded property. Why am I receiving an assessment notification for my vacant lot(s)?
A: Your properties were previously joined and homesteaded for the sake of property taxation purposes. In theory you, or a subsequent owner, could at any time separate the lots and sell them individually. For the purposes of this assessment your property is considered to be 2 (or more) lots -1 or more which is considered unimproved. The notice you received regarding 'Permanent Reassignment of Development Rights' (DVR process) was to inform you that you had the option to combine adjacent lots for the purpose of this special assessment. Unlike joining properties for tax purposes, the Permanent Reassignment of Development Rights process is permanent, irrevocable and affects future development rights.

21. If I chose the permanent reassignment of development rights will there be a reassessment on the value of my total property?
A: The Property Appraiser reassesses ALL property every January 1st, regardless of any type of change to the property. They will review any changes that occur and could determine that the combination of lots makes the property more or less valuable, depending on the market during the preceding year.

22. Is there a copy of the Topeka Line Extension Agreement available for public review? What about the last full rate case that established the rates in Citrus Springs?
A: You can click the website link http://www.citrusbocc.com/public-records-request.htm and submit a public records request to obtain a copy of the agreement. The current rates for Citrus Springs and all communities served by the utility are accessible by clicking the website link http://www.citrusbocc.com/waterres/cs/w-ww-rates.htm