

MARTIN COUNTY, FLORIDA

**SOLID WASTE
MUNICIPAL SERVICE BENEFIT UNIT**

INITIAL ASSESSMENT RESOLUTION

RESOLUTION NUMBER 21-__

JULY 13, 2021

TABLE OF CONTENTS

PAGE

ARTICLE I DEFINITIONS AND INTERPRETATION

SECTION 1.01.	DEFINITIONS.....	2
SECTION 1.02.	INTERPRETATION.....	5
SECTION 1.03.	LEGISLATIVE FINDINGS	5

ARTICLE II NOTICE AND PUBLIC HEARING

SECTION 2.01.	PUBLIC HEARING	8
SECTION 2.02.	NOTICE BY PUBLICATION.....	8
SECTION 2.03.	NOTICE BY MAIL	8

ARTICLE III SOLID WASTE ASSESSMENTS

SECTION 3.01.	SOLID WASTE MUNICIPAL SERVICE BENEFIT UNIT	9
SECTION 3.02.	IMPOSITION OF ASSESSMENTS.....	9
SECTION 3.03.	RESIDENTIAL SERVICES.....	9
SECTION 3.04.	COMPUTATION.....	9
SECTION 3.05.	ASSESSMENT ROLL.....	10

ARTICLE IV GENERAL PROVISIONS

SECTION 4.01.	METHOD OF COLLECTION	11
SECTION 4.02.	SEVERABILITY	11
SECTION 4.03.	EFFECTIVE DATE.....	11

APPENDIX A	FORM OF NOTICE TO BE PUBLISHED	
APPENDIX B	FORM OF NOTICE TO BE MAILED	
APPENDIX C	SOLID WASTE MSBU ASSESSMENT COMPUTATION	

**BEFORE THE MARTIN COUNTY BOARD OF COUNTY COMMISSIONERS
MARTIN COUNTY, FLORIDA**

RESOLUTION NUMBER 21-__

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF MARTIN COUNTY, FLORIDA, RELATING TO THE COLLECTION AND DISPOSAL OF RESIDENTIAL SOLID WASTE; RATIFYING CREATION OF THE SOLID WASTE MUNICIPAL SERVICE BENEFIT UNIT; DESCRIBING THE METHOD OF ASSESSING SOLID WASTE COLLECTION AND DISPOSAL COSTS AGAINST RESIDENTIAL PROPERTY; DIRECTING THE PREPARATION OF A PRELIMINARY ASSESSMENT ROLL; ESTABLISHING A PUBLIC HEARING TO CONSIDER IMPOSITION OF THE PROPOSED ASSESSMENTS AND THE METHOD OF THEIR COLLECTION; DIRECTING THE PROVISION OF NOTICE; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

**BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF
MARTIN COUNTY, FLORIDA, AS FOLLOWS:**

ARTICLE I DEFINITIONS AND INTERPRETATION

SECTION 1.01. DEFINITIONS. As used in this Resolution, the following terms shall have the following meanings, unless the context hereof otherwise requires. All capitalized words and terms not otherwise defined herein shall have the meanings set forth in Chapter 151 of the Martin County Code.

"Assessment" means a non-ad valorem special assessment imposed by the County pursuant to the Code to fund the cost of providing Residential Services.

"Administrative Cost and Discount" means, for each Single Family Dwelling Unit, (A) its pro rata share of the cost incurred by the County to administer the Residential Collection Service, as computed in Appendix C hereto; and (B) the sum of (1) its pro rata share of the amount charged by the Tax Collector for collection of the Assessments, and (2) the maximum discount allowed for early payment by such Single Family Dwelling Unit under the Uniform Assessment Collection Act, as computed in Appendix C hereto.

"Assessment Roll" means the non-ad valorem special assessment roll relating to the Residential Services to be provided in the Solid Waste MSBU.

"Code" means Chapter 151 of the Martin County Code.

"Collection Cost" means the cost incurred by the County for each Single Family Dwelling Unit pursuant to the Solid Waste Franchise Agreement.

"County Administrator" means the chief executive officer of the County, or that individual's designee.

"Disposal Cost" means the cost incurred by the County to dispose of the Solid

Waste and Yard Trash generated by a Single Family Dwelling Unit, as computed in Appendix C hereto.

"Residential Collection Service" means the service of collection and disposal of residential Solid Waste from all Single Family Dwelling Units that are located within the Solid Waste MSBU. Residential Collection Service does not include service to mobile or modular homes located in Commercial Trailer Parks, nor Multi-Family Dwelling Units receiving Commercial Collection Service.

"Residential Recyclable Material Collection Service" means the service of collection, transportation, and delivery of the Recyclable Materials to the designated Materials Recovery Facility collected from Single Family Dwelling Units at the Curbside Collection Point.

"Residential Services" means Residential Collection Service and Residential Yard Trash Collection Service provided by the County at the Curbside Collection Point.

"Residential Yard Trash Collection Service" means the service of collection and disposal of residential Yard Trash from Single Family Dwelling Units. This term does not include service to mobile or modular homes located in Commercial Trailer Parks, nor Multi-Family Dwelling Units receiving Commercial Collection Service.

"Service Cost" means all of the costs associated with providing the Residential Services, including the costs associated with collecting the Assessment pursuant to the Uniform Assessment Collection Act, and any other costs or expenses related thereto.

"Single Family Dwelling Unit" means: (A) any single family, duplex, or triplex dwelling unit with kitchen facilities for each unit located within the Solid Waste MSBU,

including mobile or modular homes or trailers that have residential permanent license tags and are erected on a separate parcel of property, and are not included within the definition of a Commercial Trailer Park; and (B) the related single family parcel control numbers of such properties that receive Residential Collection Service, Residential Curbside Recyclable Material Collection Service, and Residential Yard Trash Collection Service.

"Solid Waste" means (A) Sludge unregulated under the federal Clean Water Act or Clean Air Act; (B) Sludge from a waste treatment works, water supply treatment plant, or air pollution control facility; or (C) garbage, rubbish, refuse, Special Waste, or other discarded material, including solid, liquid, semisolid, or contained gaseous material resulting from domestic, industrial, commercial, mining, agricultural, or governmental operations.

"Solid Waste Franchise Agreement" means the Solid Waste Franchise Agreement between the County and Waste Management Inc. of Florida d/b/a Waste Management of Martin County, as may be amended from time to time.

"Solid Waste MSBU" means the Solid Waste Municipal Service Benefit Unit created by this Resolution, as depicted in Appendix A hereto.

"Tax Parcel" means a parcel of property to which the Martin County Property Appraiser has assigned a distinct ad valorem property tax identification number.

"Uniform Collection Assessment Act" means Sections 197.3632 and 197.3635, Florida Statutes, or any successor statutes authorizing the collection of non-ad valorem assessments on the same bill as ad valorem taxes, and any applicable regulations promulgated thereunder.

SECTION 1.02. INTERPRETATION. Unless the context indicates otherwise, words importing the singular number include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this Resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this Resolution. Words of any gender include the correlative words of the other gender, unless the sense indicates otherwise.

SECTION 1.03. LEGISLATIVE FINDINGS. It is hereby ascertained, determined, and declared that:

(A) Article VIII, Section 1 of the Florida Constitution, and Sections 125.01 and 125.66, Florida Statutes, grant to a board of county commissioners all powers of local self-government to perform county functions and to render services for county purposes in a manner not inconsistent with general law, or with special law approved by vote of the electors, and such power may be exercised by the enactment of county ordinances.

(B) In addition to its powers of self-government, the Board is authorized by Sections 125.01(1)(q) and (r), Florida Statutes, to establish municipal services benefit units for all or any part of the unincorporated area within the County, or within the municipal boundaries of an incorporated area upon consent of the governing body of the affected municipality, to provide "garbage and trash collection and disposal" services including recycling service from funds derived from special assessments levied with such municipal service benefit units.

(C) Pursuant to Section 403.706(1), Florida Statutes, the County has the primary responsibility and authority to provide for the operation of Solid Waste Disposal Facilities

to meet the needs of all incorporated and unincorporated areas within the County.

(D) All Single Family Dwelling Units within the unincorporated areas of the County generate or are capable of generating Solid Waste.

(E) Pursuant to Ordinance No. 380 enacted by the Town of Sewall's Point, Florida ("Sewall's Point") on April 23, 2013 and an Interlocal Agreement for the Provision of Solid Waste and Recycling Collection Services, executed between the County and Sewall's Point, Sewall's Point has (1) requested the County to provide Residential Services to Single Family Dwelling Units within the boundaries of Sewall's Point, and (2) has consented to the inclusion of such Single Family Dwelling Units in the Solid Waste MSBU to pay for the Service Cost attributable to such properties.

(F) Pursuant to Ordinance No. 0003 (2018) enacted by the Village of Indiantown, Florida ("Indiantown") on July 12, 2018 and an Interlocal Agreement for the Provision of Solid Waste and Recycling Collection and Disposal Services executed between the County and Indiantown, Indiantown has (1) requested the County to continue providing Residential Services to Single Family Dwelling Units within the boundaries of the Indiantown, and (2) consented to the continued inclusion of such Single Family Dwelling Units in the Solid Waste MSBU to pay for the Service Cost attributable to such properties.

(G) The imposition of an Assessment upon Single Family Dwelling Units is a fair, equitable, and reasonable method of allocating and apportioning the Service Cost among all Single Family Dwelling Units located in the Solid Waste MSBU.

(H) It is hereby ascertained, determined, and declared by the Board that each

Single Family Dwelling Unit will be benefited by the County's provision of Residential Services in an amount not less than the Assessment for such Single Family Dwelling Unit, computed in the manner set forth in this Resolution.

(I) This Initial Assessment Resolution is adopted pursuant to the provisions of the Code and other applicable provisions of law, and is the Initial Assessment Resolution as defined in the Code.

ARTICLE II NOTICE AND PUBLIC HEARING

SECTION 2.01. PUBLIC HEARING. A public hearing shall be held on August 24, 2021 at 9:00 A.M. or as soon thereafter as the matter may be heard, in the County Commission Meeting Room of the Martin County Administrative Building, 2401 S.E. Monterey Road, Stuart, Florida, to consider (A) imposition of the Assessments, and (B) collection of the Assessments pursuant to the Uniform Assessment Collection Act.

SECTION 2.02. NOTICE BY PUBLICATION. The County Administrator shall publish a notice of the public hearing authorized by Section 2.01 hereof, as required by Section 151.54 of the Code, in substantially the form attached hereto as Appendix A. Such notice shall be published not later than August 4, 2021 in a newspaper generally circulated in Martin County.

SECTION 2.03. NOTICE BY MAIL. In addition to the published notice required by Section 151.54 of the Code, notice of the public hearing authorized by Section 2.01 hereof will be provided to the owner of each parcel of property subject to the Assessment, as required by Section 151.55 of the Code, in substantially the form attached hereto as Appendix B. Such notice shall be mailed not later than August 4, 2021.

ARTICLE III SOLID WASTE ASSESSMENTS

SECTION 3.01. SOLID WASTE MUNICIPAL SERVICE BENEFIT UNIT. The County hereby ratifies and confirms the creation of the Solid Waste Municipal Service Benefit Unit ("Solid Waste MSBU") pursuant to Chapter 151 of the Martin County Code. The Solid Waste MSBU includes all improved residential property located in unincorporated Martin County and all residential property located in Sewall's Point and Indiantown upon which Single Family Dwelling Units receive Residential Services. The property located within the Solid Waste MSBU is depicted in Appendix A hereto.

SECTION 3.02. IMPOSITION OF ASSESSMENTS. Assessments for Residential Services shall be imposed against all Single Family Dwelling Units located in the Solid Waste MSBU, which shall be computed in accordance with this Article II. When imposed, the Assessment shall constitute a lien upon such property pursuant to the Code.

SECTION 3.03. RESIDENTIAL SERVICES. Upon the imposition of the Assessment for Residential Services against Single Family Dwelling Units, the County shall provide Residential Collection Service; Residential Curbside Recyclable Material Collection Service; and Residential Yard Trash Collection Service to such Single Family Dwelling Units. The Service Cost shall be paid from proceeds of the Assessment.

SECTION 3.04. COMPUTATION. The Assessment for each Single Family Dwelling Unit located in the Solid Waste MSBU shall be equal to the sum of the Collection Cost, the Disposal Cost and the Administrative Cost and Discount, as computed in Appendix C hereto. For the Fiscal Year ending September 30, 2022, the Assessment for

each Single Family Dwelling Unit located in the Solid Waste MSBU is \$389.69.

SECTION 3.05. ASSESSMENT ROLL. The County Administrator is hereby directed to prepare, or cause to be prepared, a preliminary Assessment Roll for the Solid Waste MSBU Assessment Roll for the Fiscal Year ending September 30, 2022. Such preliminary Assessment Roll shall contain the following: (A) a summary description of all Tax Parcels containing Single Family Dwelling Units conforming to the description contained on the real property ad valorem tax assessment roll maintained by the Property Appraiser for the purpose of the levy and collection of ad valorem taxes; (B) the name and address of the owner of record of each such Tax Parcel; and (C) the amount of the Assessment for each such Tax Parcel. The preliminary Assessment Roll shall be maintained on file in the offices of the County Utilities Department (as designated by the County Administrator) and open to public inspection. The foregoing shall not be construed to require that the preliminary Assessment Roll be in printed form if the amount of the Assessment for each Tax Parcel can be determined by use of a computer terminal available to the public.

**ARTICLE IV
GENERAL PROVISIONS**

SECTION 4.01. METHOD OF COLLECTION. The Assessments shall be collected pursuant to the Uniform Assessment Collection Act.

SECTION 4.02. SEVERABILITY. If any clause, section or provision of this Resolution shall be declared unconstitutional or invalid for any reason or cause, the remaining portion of said Resolution shall be in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

SECTION 4.03. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED this 13th day of July, 2021.

**BOARD OF COUNTY COMMISSIONERS
OF MARTIN COUNTY, FLORIDA**

(SEAL)

By: _____
Stacey Hetherington, Chair

ATTEST:

By: _____
Carolyn Timmann, Clerk of the
Circuit Court and Comptroller

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:

By: _____
Sarah W. Woods, County Attorney

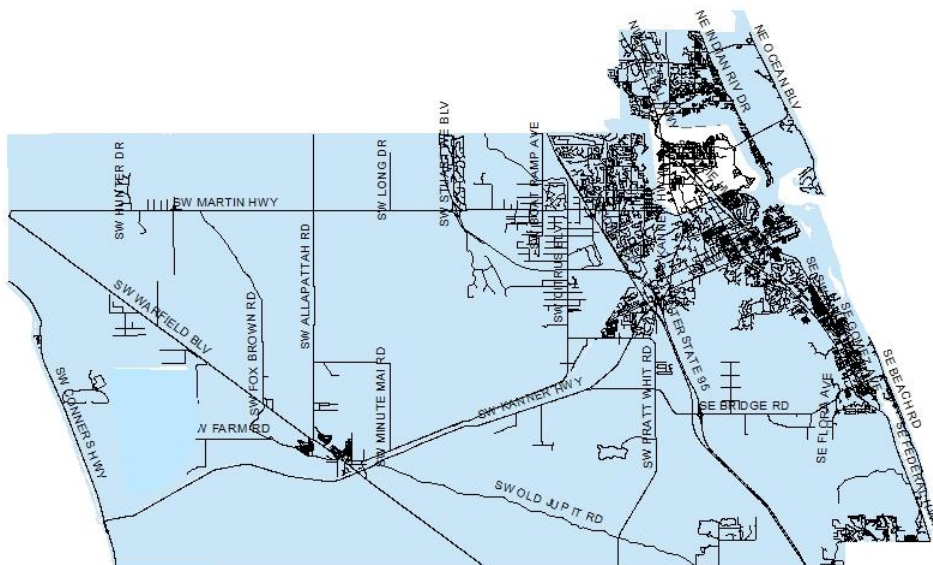
APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

[To be published not later than August 4, 2021]

Martin County Solid Waste MSBU

Includes all of Martin County Except The City of Stuart, Town of Jupiter Island and Ocean Breeze Park



**NOTICE OF HEARING TO IMPOSE AND
PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENT**

Notice is hereby given that the Board of County Commissioners of Martin County, Florida, will conduct a public hearing to impose a non-ad valorem assessment against certain single family dwelling units located on parcels of improved residential property located in the Solid Waste Municipal Service Benefit Unit, as shown above. The hearing will be held on August 24, 2021 at 9:00 A.M. or as soon thereafter as the matter may be heard in the County Commission Chambers of the Martin County Administration Building at 2401 S. E. Monterey Road, Stuart, Florida. In accordance with the Americans Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the County ADA Coordinator at (772) 320-3131 or in writing at 2401 S. E. Monterey Road, Stuart, Florida 34996, no later than August 17, 2021. If you are hearing or voice impaired, please call (772) 288-5940.

All affected property owners have a right to appear at the hearing and to file written objections with the Board of County Commissioners prior to or during the hearing. Any person wishing to appeal any decision of the Board of County Commissioners with respect to any matter considered will need a record and may wish to ensure that a verbatim record is made.

The Assessment has been proposed to fund the cost of collection and disposal of residential solid waste; the collection, transportation, and delivery of residential recyclable materials; and the collection and disposal of residential yard trash, each from certain single family residential dwelling units. The special assessment for single family dwelling units will be based upon the solid waste collection, transportation, and disposal costs attributable to such single family dwelling unit.

A more specific description is set forth in the Initial Assessment Resolution adopted by the County Commission on July 13, 2021. Copies of the Initial Assessment Resolution and the preliminary assessment roll are available and open to public inspection at the offices of the County Utilities Department (as designated by the County Administrator) located at 3473 S.E. Willoughby Boulevard, Suite 102, Stuart, Florida.

The special assessment will be collected on the ad valorem tax bill, as authorized by Section 197.3632, Florida Statutes. Failure to pay the special assessment will cause a tax certificate to be issued against the property which may result in a loss of title. If you have any questions, please contact Allen Gregory Schommer at (772) 419-6939 or aschomme@martin.fl.us, Wendy Parker at (772) 419-6940 or wparker@martin.fl.us, or Tom Bankert at (772) 419-6933 or tbankert@martin.fl.us.

MARTIN COUNTY UTILITIES AND SOLID WASTE DEPARTMENT

APPENDIX B

FORM OF NOTICE TO BE MAILED



**MARTIN COUNTY
UTILITIES & SOLID WASTE DEPARTMENT
3473 S.E. WILLOUGHBY BLVD, SUITE 102
STUART, FL 34994**

NOTICE DATE: _____, 2021

PROPOSED SOLID WASTE ASSESSMENT: **\$389.69 per unit**

(Property Owner Name)

(Mailing Address)

(City, State and Zip)

Re: Parcel Control Number (Insert Number)

DO NOT PAY – THIS IS NOT A BILL

This is a notice of a public hearing regarding the Solid Waste Municipal Service Benefit Unit (MSBU) that was created to provide waste collection and disposal services to single family residential properties in the Martin County service area. The services include collection and disposal of residential trash, recycling, and yard waste. The cost is assessed annually against single family residential dwelling units receiving these MSBU services. Computation of the assessment is based on rates for residential solid waste, recycling, and yard trash, collection, transportation, and disposal, together with certain administrative costs, applicable to a single family residential dwelling unit. If there is more than one (1) single family dwelling unit located on a parcel of property, each such single family dwelling unit, up to a maximum of three (3) single family dwelling units, shall be separately assessed. A more specific description of the assessment program is set forth in the Initial Assessment Resolution adopted by the County Commission on July 13, 2021. Copies of the Initial Assessment Resolution and the preliminary assessment roll are available for your review at the offices of the Utilities Department (as designated by the County Administrator) located at 3473 S.E. Willoughby Blvd, Suite 102, Stuart, Florida. Information regarding the assessment for your specific single family residential dwelling unit property is set forth above. There is an increase in the assessment rate per unit in comparison to the prior year. The total annual solid waste assessment revenue to be collected within the Solid Waste MSBU is estimated to be \$17,976,819.

**MARTIN COUNTY FLORIDA
NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENT
FOR SOLID WASTE MUNICIPAL SERVICE BENEFIT UNIT**

The Board of County Commissioners will hold a Public Hearing on August 24, 2021 at 9:00 AM, or as soon thereafter as the matter may be heard, in the County Commission Chambers of the Martin County Administration Building at 2401 S.E. Monterey Road, Stuart, Florida, for the purpose of receiving comments on the proposed assessment, including collection on the ad valorem tax bill. You are invited to attend and participate in the hearing. You may also file written objections with the Board of County Commissioners (the Board) prior to or during the hearing. If you decide to appeal any decision made by the Board with respect to any matter considered at the hearing, you will need a record of the proceedings and may need to ensure that a verbatim record is made including the testimony and evidence upon which the appeal is to be made. If you are a person with a disability who needs any accommodation in order to participate in this proceeding, you are entitled, at no cost to you, to the provision of certain assistance. Please contact County ADA Coordinator for disability accommodations at (772) 320-3131 or in writing at 2401 SE Monterey Road, Stuart, Florida 34996, no later than August 17, 2021. If you are hearing impaired or voice impaired, please call (772) 288-5940.

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of the Board's action at the above hearing (including the method of apportionment, the rate of assessment and imposition and lien of the assessment), such action shall be the final adjudication of the issues presented. Once approved by the Board, the Solid Waste MSBU non-ad valorem assessment will be included on the ad valorem tax bill you will receive in November of 2021. Failure to pay the November 2021 tax bill will cause a tax certificate to be issued against the property which may result in a loss of title.

Questions regarding your assessment and the process of its collection may be directed to Allen Gregory Schommer, Solid Waste Administrator at (772) 419-6939, aschomme@martin.fl.us; Wendy Parker, Solid Waste Manager, at (772) 419-6940, wparker@martin.fl.us; and Tom Bankert, Solid Waste Administrative Coordinator, at (772) 419-6933, tbankert@martin.fl.us.

(More information on the other side)

FREQUENTLY ASKED QUESTIONS:

Why did I receive this notice?

As a homeowner, you have a right to receive specific information about non-ad valorem assessments affecting your property. This notice is Martin County's way to comply with the law and to honor your rights by providing details about the solid waste collection and disposal assessment which will appear on your tax bill.

Am I required to respond to this notice?

There is no need to reply, but you have a right to comment on the assessment. You can address the Board of County Commissioners (Board) in writing or in person at the public hearing noticed on the reverse side of this letter. Written comments must be received by the Board prior to or during the hearing. The public hearing will take place on August 24, 2021, at 9:00 a.m., or as soon thereafter as possible, in the County Commission Chambers, Martin County Administration Building at 2401 SE Monterey Road in Stuart, Florida.

If this is not a bill, when do I pay?

The solid waste assessment approved at the public hearing will be included in your 2021 property tax bill that the Tax Collector will mail to you at the end of October or beginning of November. The Tax Collector offers early payment discounts, but all tax bills, including assessments, must be paid in full before March 31. Please note that on your tax bill, the Solid Waste MSBU assessment may be listed as "Sanitation Assessment."

How is Martin County's solid waste assessment different from other places?

Your residential property is assessed annually for the cost of collection and disposal of solid waste, yard trash, and recycling. This is a non-ad valorem assessment, which means that it's not based on the value of your property but on the average cost of solid waste services per single-family dwelling. This solid waste assessment appears in the non-ad valorem section of your annual property tax bill.

How much is my solid waste assessment this year?

The assessment that will appear on your 2021 tax bill is proposed to be \$389.69. The increase in comparison to the prior year is due to higher cost of solid waste collections and increased amounts of solid waste generated per household.

What if I need special services for my trash collection?

If you reside in a community where special services, such as rear door trash collection, are requested or mandated, these costs are in addition to your annual assessment and are billed directly to you by your hauler. Your homeowners' or property owners' association can offer more information regarding special services in your community.

What if I received this notice and I no longer own the property?

The responsibility for this assessment has been transferred to the new owner(s).

What if I have more questions?

Please contact Allen Gregory Schommer at (772) 419-6939 or aschomme@martin.fl.us, Wendy Parker at (772) 419-6940 or wparker@martin.fl.us, or Tom Bankert at (772) 419-6933 or tbankert@martin.fl.us.

Sincerely,

Samuel Amerson

Samuel Amerson
Utilities and Solid Waste Director

This document may be reproduced upon request in an alternative format by contacting the County ADA Coordinator (772) 320-3131, the County Administration Office (772) 288-5400, Florida Relay 711, or by completing our accessibility feedback form at www.martin.fl.us/accessibility-feedback

APPENDIX C

SOLID WASTE MSBU ASSESSMENT COMPUTATION

**COMPUTATION OF ANNUAL ASSESSMENT
SOLID WASTE MSBU**

COLLECTION COST (12 Months)	Data	Amount
Monthly Rate per Household	\$ 21.87	
TOTAL ANNUAL COLLECTION COST		\$ 262.44
DISPOSAL COST (12 Months)	Data	Amount
Residential Waste - Landfill		
Number of Tons per Household	1.20	
Disposal Rate per Ton	\$ 60.00	
Subtotal	\$ 72.00	
Residential Yard Trash		
Number of Tons per Household	0.71	
Disposal Rate per Ton	\$ 26.00	
Subtotal	\$ 18.46	
Hazardous Waste	\$ 5.56	
Residential Construction and Demolition		
Number of Tons per Household	0.15	
Disposal Rate per Ton	\$ 42.00	
Subtotal	\$ 6.30	
TOTAL ANNUAL DISPOSAL COST		\$ 102.32
ADMINISTRATIVE COST AND DISCOUNT	Data	Amount
County Administrative Cost		
Total Administration Cost	\$ 74,500	
Total Number of Households	48,053	
Administration Cost per Household	\$ 1.55	
Early Payment Discount (4%) and Tax Collector Fee (2%)	\$ 23.38	
TOTAL ANNUAL ADMINISTRATIVE COST		\$ 24.93
TOTAL ANNUAL ASSESSMENT		\$ 389.69