

COUNTY ROLES IN SPECIAL TAX DISTRICT

County Council

- Pass Ordinance for a Special Tax District in accordance with State law
- Special Tax District Boundaries are in accordance with the Ordinance
- Appoint Three Commissioners for the Special Tax District

Assessor's Office

- Responsible for placing all properties within the boundaries in the Special Tax District
- All other functions of assessing and appraising remain the same

Auditor's Office

- Annually requests from the Special Tax District Commissioners the amount of revenue needed and whether it will be based on millage or fee per parcel (County assigned tax map number)
- Calculates the millage required for the revenue needed or assigns a flat fee for the Special Tax District for the Tax Year & includes on the tax bill

Treasurer's Office

- Bills are submitted for payment out of the revenue collected and paid by the County

Planning & Zoning

- Only involvement is when a new subdivision is being created to determine if it meets zoning requirements; oftentimes a Special Tax District will later be created, but this does not affect Planning & Zoning

Clerk of Court

- Records Restrictions & Covenants when filed with the Clerk of Court.

HOMEOWNER'S ASSOCIATION

The homeowner's associations are governed by their by-laws and the Restrictions and Covenants. The County does not enforce or interpret Restrictions and Covenants. This is probably one of the biggest misconceptions for homeowner's associations. The County has its ordinances and State laws that we are to enforce. Unfortunately, sometimes a conflict exists between the laws and ordinances versus the by-laws and the Restrictions and Covenants.