

NON AD VALOREM ASSESSMENTS FY 2025-26

Cost Center	Fund	Code	Assessment Amounts	Assessment Name
		X 052	236.36/Residential unit	RESIDENTIAL SOLID WASTE AND RECYCLABLE MATERIALS ASSESSMENT adopted on September 13, 2016, to provide solid waste and recyclable materials collection and disposal services, facilities, programs and other powers. Rates revised July 15, 2025
7984	104	X 023	56.00/Per home site	ORANGE VILLA MOBILE HOME ESTATES SPECIAL BENEFIT DISTRICT adopted on March 6, 1979, (governing body) to provide for street and recreational <u>lights</u> within such district. Rates revised August 15, 2023
7987	107	X 061	50.00/Lot or fraction thereof	PLACID LAKES SPECIAL BENEFIT DISTRICT adopted on October 6, 1992, for the purpose of providing for ownership & disposition of property; flood & erosion control; reclamation; irrigation; water and sewer systems; public thoroughfares; fire protection; recreational facilities; removal of nuisances; issuance of bonds; mosquito control; security services; community center facilities; and other powers. Rates revised July 15, 2025
7998	108	X 059 X 060	18.00/Improved lot 6.00/Unimproved lot	SEBRING COUNTRY ESTATES SPECIAL BENEFIT DISTRICT adopted on May 23, 1978, to provide <u>streetlights</u> .
7989	109	X 027	0.00/Acre or fraction thereof	ISTOKPOGA MARSH WATERSHED IMPROVEMENT DISTRICT adopted on June 17, 1980, to ownership and disposition of property; <u>flood & erosion control</u> ; reclamation irrigation; public thoroughfares; removal of nuisances; special levies; and other powers. Rates revised August 15, 2023
7990	111	X 062	40.00/Lot or fraction thereof	AVON PARK ESTATES SPECIAL BENEFIT DISTRICT adopted on October 20, 1980, (governing body) for the purpose of providing <u>road maintenance</u> , improvement, reconstruction & paving, drainage maintenance, improvement & reconstruction; providing & maintaining streetlights.
7978	118	X 050 X 051	23.00/Per Home/or Business Improved lot 3.00/Vacant lot	SEBRING HILLS SPECIAL BENEFIT DISTRICT adopted on April 18, 1989, (board of supervisors) to provide for installing and maintaining <u>street lights</u> within the district.
7977	119	X 055	0.00/Lot or fraction thereof	RED HILL FARMS IMPROVEMENT DISTRICT adopted December 18, 1990, (governing body) for <u>constructing & maintaining roads and drainage</u> facilities. Rates revised July 2025
7958	121	X 125 X 126	1.4631/Per Front Foot of County Maintained Road Frontage 6.448/Per Front Foot of Non County Maintained Road Frontage	OAK MANOR AVENUE ROAD PAVING MUNICIPAL SERVICE BENEFIT UNIT adopted on January 21, 2020 (board of supervisors) to provide for paving of Oak Manor Avenue.
7974	128	X 053	50.00/Per Parcel	SUN 'N LAKES OF LAKE PLACID SPECIAL RECREATION DISTRICT adopted on December 1, 1992, for the purpose of borrowing; ownership and disposition of property; providing <u>recreational facilities</u> ; <u>removal of nuisances</u> ; <u>street lighting</u> ; and other powers. Rates revised July 15, 2025
7972	134	X 064	0.00/Lot or fraction thereof	SEBRING ACRES SPECIAL BENEFIT DISTRICT adopted December 6, 1994, for the purpose of providing for borrowing capabilities; ownership & disposition of property; flood & erosion control; reclamation; irrigation; water & sewer systems; <u>public thoroughfares</u> ; fire protection; recreational facilities; removal of nuisances; <u>street lighting</u> ; issuance of bonds & revenue certificates; and other powers. Rates revised July 2025

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7970	136	X 075 X 076	20.00/Improved lot 5.00/Unimproved lot or fraction thereof	LAKE HAVEN ESTATES SPECIAL BENEFIT DISTRICT adopted November 7, 1995, for the purpose of providing for borrowing; ownership and disposition of property; <i>street lighting</i> ; and other powers.
7965	146	X 083 X 084	20.00/Improved lot or fraction thereof 5.00/Unimproved lot or fraction thereof	HIGHWAY PARK SPECIAL BENEFIT DISTRICT adopted December 22, 1998, to provide for borrowing capabilities; ownership and disposition of property; <i>street lighting</i> ; and other powers.
7963	148	X 089	20.00/Lot or fraction thereof	HIGHLANDS PARK ESTATES SPECIAL BENEFIT DISTRICT adopted August 18, 1981, to provide for borrowing capabilities; ownership and disposition of property; flood and erosion control; reclamation; irrigation; water and sewer systems: public thoroughfares; fire protection; recreational facilities; removal of nuisances; street lighting; issuance of bonds and revenue certificates; and such other purposes as may be necessary within said district. Rates revised July 16, 2024
3217	181	X119 X 120 X 121 X 122 X123 X124 X127 X128	0.0000/Institutional s.f. Wholly exempt 0.0657/Dwelling s.f. 0.2250/Commercial s.f. 0.0364/Industrial/Warehouse 0.2748/Institutional s.f. 52.99/Parcel 0.8636/Nursing Home/Assisted Living Facilities 0.0751/Church	HIGHLANDS COUNTY FIRE PROTECTION MUNICIPAL SERVICE BENEFIT UNIT adopted on July 10, 2018, to provide for borrowing capabilities; ownership and disposition of property; fire protection; issuance of bonds and revenue certificates; and other powers. Rates revised August 5, 2025
7959	197	X 103 X 107 X 108 X 109	0.00/Improved/Residential 0.00/Unimproved lot/tract or fraction thereof 0.00/Rental MH Park 00.00/Commercial Structure	THUNDERBIRD RD WASTEWATER SPECIAL BENEFIT DISTRICT adopted on December 18, 2007, to own, construct, operate, maintain wastewater collection and treatment systems; to regulate collection, treatment and wastewater disposal within the district, and to prohibit or regulate outhouses, privies, septic tanks and other sanitary structures within the district. Rate change August 2024