

Terms to Know

CDD: Community Development District

Community Development Districts (CDDs) are independent special-purpose units of government established under Florida general law. They serve to provide alternative funding for community services, maintenance and infrastructure: i.e. roads, stormwater management systems, utilities and recreational facilities. They have the power to issue tax-exempt bonds, to collect fees and levy lienable assessments or ad valorem taxes against properties for repayment of debt. To find out if a property in Hillsborough County has a CDD, you can visit the Hillsborough County Tax Collector's web site at:

http://www.hillstax.org/dos/property_tax_information.asp

Websites for other counties are:

Pasco: <http://taxcollector.pascogov.com/>

Pinellas: <http://www.taxcollect.com>

County property appraiser sites are:

Hillsborough: <http://www.hcpa.org>

Pasco: <http://appraiser.pascogov.com/main.asp>

Pinellas: <http://pao.co.pinellas.fl.us>

Examples of CDD communities are Westchase, Waterchase, Heritage Harbor, Cheval West, West Meadows, Oakstead, Meadow Pointe and many more.

Special Taxing District

A Special Taxing District is a district (usually a subdivision) that by the vote of the residents has established a "neighborhood tax" usually for the purpose of common maintenance in the subdivision, improving landscaping, building walls or area entrances and sometimes maintaining a recreational area. There is a cap on how much the Special Taxing District Board of Trustees (residents elected by their neighbors) can levy.

Examples of Special Taxing Districts are Northdale, Carrollwood Meadows, Bloomingdale, Twelve Oaks and many more.

Mandatory Homeowners' Association

Some neighborhoods have a mandatory Homeowners Association. This is collected privately usually by a Property Management Company. It covers common maintenance, common recreation, private roads, gates and up to 24 hour security. Any increases in these fees are determined by the Board of Directors elected by the residents and subject to the limitations of Florida laws governing Homeowners' Associations.

Examples of Mandatory Homeowners' Associations are Villa Rosa, Carrollwood Village, and Hunter's Green, The Eagles, Cheval (front), Crystal Lake Manors and many more.

CAU: Capacity Assessment Unit (Water & Sewer Capacity Surcharge)

This is a Hillsborough County charge voluntary to the builder of a subdivision after July 1, 1996. It was created to lock in the cost of impact fees for water and sewer capacity over the life of the subdivision. The builder pays a lesser upfront charge and the owner of record pays a balance for 20 years.