not property owners will not be recognized or validated to count as an approval vote.

6. **Validation of Petitions Received.**
   The County Manager has 21 days to make a determination of the number of approved petitions.

Upon determination the County Manager will send a letter to the Citizen Sponsor indicating whether the number of required, approved, petitions has been met. Upon receipt of this letter, the citizen Sponsor has twelve months to process the petition before the BCC for approval.

7. **Upon successful completion of the steps above,** County Staff will assist the Citizen Sponsor by preparing the Executive Summary, Ordinance, boundary map and schedule the presentation before the BCC to gain approval to establish the MSTU/MSBU.

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**MSTU/MSBU Advisory Committee Responsibilities**

An MSTU/MSBU may be created with or without an Advisory Committee. If an Advisory Committee is created, the BCC will establish the committee in accordance with Ordinance No. 2001-55. The Advisory Committee may be assigned specific duties by the BCC when it is created, and those duties will generally include the following responsibilities:

- **a)** Budget recommendations for each Fiscal Year (Oct. 1 to Sept 30).
- **b)** Recommendations for millage rate and related Budget requests.
- **c)** Recommendations for allocations of funding for projects.
- **d)** Recommendations for MSTU/MSBU operational expenditures.
- **e)** Funding a proportionate share for county management services required for Advisory Committee’s activities.
- **f)** Recommendations to appoint new Advisory Committee members.
- **g)** Recommendations regarding changes to the existing MSTU/MSBU Ordinance.
Steps to Create an MSTU/MSBU

The Board of County Commissioners (BCC) has been given the authority to create a Municipal Service Taxing Unit (MSTU) or Municipal Service Benefit Unit (MSBU) under Florida Statutes Section 125.01. The establishment of an MSTU/MSBU requires formal action by the BCC that can be the result of a request by a BCC member, a request by a citizen to speak before the board, or a request of a citizen to speak before the board to present a Citizen Petition to form an MSTU/MSBU.

One or more residents may sign up to speak to the BCC under Public Petition during regularly scheduled Board Meetings. Requests to speak must be submitted through an application to the County Manager at least 13 days prior to the particular board meeting date.

Independent action that results from Board Member request or a citizen speaking to the board may be in response to an emergency event or due to a very special situation. A more deliberate approach, with a higher chance of succeeding, would be a request before the Board that is accompanied by citizen petition supporting the action.

The citizen petition serves as advanced notice that a majority of the property owners within the proposed taxing area support the request.

In 1996 the BCC adopted Resolution No. 96-134 to provide a policy to facilitate the process by which citizens could bring matters of substantial county interest to the BCC by Citizen Petition, including the creation of MSTU’s and MSBU’s. In 1998 the BCC adopted Resolution 98-45 to provide guidance for formation of an MSBU.

The difference between an MSTU and an MSBU is as follows:

- **An MSBU** is a special assessment on a one time benefit for improvements within an established district without ongoing maintenance requirements.

- **An MSTU** is a tax based on the assessed property value and addresses capital improvements that typical require continued maintenance obligations.

The creation of an MSTU or MSBU by Citizen Petition should include the following steps.

1. Generate a clear and concise description of the objective to be achieved by the formation of the MSTU/MSBU.

2. Create a map showing the properties that would be included within the MSTU/MSBU.

3. Prepare a taxable value analysis. Potential revenues (taxable value multiplied by the millage rate) are analyzed to determine whether the anticipated taxable values are sufficient to support the cost of the proposed objective and associated maintenance costs.

   This report may also be used by the citizen sponsor to review alternatives in revenue generation such as different millage rate recommendations, special assessment, and/or financing through selling bonds. Bond issues require that the MSTU/MSBU be formed first and that the authority to use MSTU/MSBU funds to repay loan obligations must be approved through a voter referendum.

4. Upon favorable results of the analysis, the citizen petitioner should generate a proposed petition in accordance with Collier County Resolution No. 96-134 and submit it to the County Manager to determine sufficiency.

When sufficiency is certified by the County Manager a unique number will be assigned for each approved petition.

5. Citizens Sponsor Circulation of the Petition. The number of required approved petitions must be at least 50% plus one of the number of parcels to be included in the MSTU/MSBU Citizen sponsored request. It is the responsibility of the Citizen Sponsor to ensure that the copies of the petitions are circulated to all property owners within the intended taxing district.

Signatures by parties which are