



2015-02-24 10:46 RCVD

OFFICE OF COMPTROLLER

INTEROFFICE MEMO

ORANGE COUNTY FLORIDA

Martha O. Haynie, CPA
County Comptroller
Finance and Accounting Department
Special Assessments
201 South Rosalind Avenue
Orlando, FL 32802
Telephone: 407-836-5770
Fax: 407-836-5753

Date: February 23, 2015
To: Katie Smith, Deputy Clerk
Through: Cheryl Gillespie, Agenda Development
From: Margaret A. McGarrity, Chief Deputy Comptroller
Contact: Elizabeth Godwin and Ann Troutman, 407-836-5770
Subject: Request Number M15-027 for Lake Pearl West

02-24-15 10:37 IN [Handwritten initials]

Applicant: Gary Jacobs, Environmental Protection Division and Lake Pearl West property owners

Type of Hearing: To establish a Municipal Service Benefit Unit (MSBU) for general lake cleaning, water quality improvement, maintenance and aquatic plant control services.

Hearing Required by F. S.# Florida Statute Sections 125.01 (01) (q) and 197.3632. This public hearing may be scheduled any time prior to May 31, 2015. The resolution must be approved by May 31, 2015 to be included on the November 2015 real estate tax bill.

Advertising Requirements / Timeframe: Publish only one (1) time and must be published at least twenty (20) days prior to the public hearing with the tentative advertisement date as Sunday - March 8, 2015.

Notify Abutters: Special Assessments will mail public hearing notices to all of the affected property owners.

Estimated Time Required: One (1) minute

District: Commissioner Boyd, District 1

Hearing Controversial: No

4/7 @ 2 pm

Report: The property owners have requested the establishment of an MSBU for general lake cleaning, water quality improvement, maintenance and aquatic plant control services. A total of 24 ballots were mailed to property owners to determine majority opinion. Approximately 70% of the ballots returned were in favor of the establishment of the MSBU. 77% of the property owners responded to the ballot. The ballot detail is as follows:

<u>In favor of the MSBU</u>	14
<u>Not in favor of the MSBU</u>	6
Returned <u>Undeliverable</u>	0
Returned After Deadline	0
No Ballot Submitted	4
Total Ballots Distributed	24

The first year assessment for this reimbursable MSBU is **\$550.00** per lot. This MSBU would be effective **November 1, 2015**.

Materials being submitted as backup for public hearing request:

1. Resolution – one (1) copy of the proposed resolution for general lake cleaning, water quality improvement, maintenance and aquatic plant control services.

ADDITIONAL SPECIAL INSTRUCTIONS TO CLERK:

1. Notify Special Assessments Section / Finance and Accounting Department of public hearing date(s) to prepare public hearing notice. Special Assessments will e-mail the public hearing notice to the Clerk.
2. Copy distribution is noted on file folder(s) containing resolution(s) and / or agreement(s).
3. Mail the following documents to the Tax Collector, Property Appraiser, and Department of Revenue:
 - a. Certified copy of the adopted resolution(s)
 - b. Copy of the newspaper advertisement (entire page)
 - c. Certification or proof of publication showing the date of publication on form DR-413
4. **Send the original adopted resolution(s) to the Special Assessments Section / Finance and Accounting Department.**

Orlando Sentinel

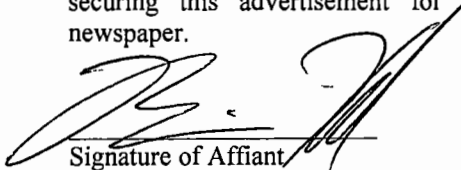
Published Daily
ORANGE County, Florida

STATE OF FLORIDA

ORANGE County

Before the undersigned authority personally appeared Sheri Schmitz; Adeliris DelValle; Charity Casas; Pam Arnold; Brian Hall, who on oath says that he/ she is an Advertising Representative of the ORLANDO SENTINEL, a DAILY newspaper published in ORANGE County, Florida; that the attached copy of advertisement, being a Legal Notice in the matter Lake Pearl West; Casa Del Lago Replat and Casa Del Lago Second Replat; Enclave at Berkshire Park, Lake Sawyer South and Windermere Sound Areas; Reserve at Sawgrass Phases 1, 2 and 3; Windermere Sound and Windermere Sound Phase 2; Windstone in ORANGE County, Florida, was published in said newspaper in the issues 03/08/15

Affiant further says that the said ORLANDO SENTINEL is a newspaper published in said ORANGE County, Florida, and that the said newspaper has heretofore been continuously published in said ORANGE County, Florida, each day and has been entered as periodicals matter at the post office in ORANGE County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that he or she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

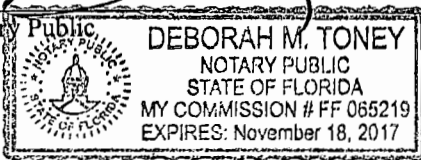


Signature of Affiant

Sworn to and subscribed before me on this 10 day of March, 2015.



Signature of Notary



Name of Notary, Typed, Printed, or Stamped

Personally Known (X) or Produced Identification ()

3097615

ORANGE COUNTY NOTICE OF PUBLIC HEARING

NOTICE BY ORANGE COUNTY COMMISSIONERS OF INTENT TO USE THE UNIFORM METHOD OF COLLECTION OF A NON-AD VALOREM ASSESSMENT

The Orange County Board of County Commissioners will hold a public hearing on April 7, 2015 at 2 p.m. at the Orange County Administration Center, 201 South Rosalind Avenue, Orlando, Florida.

You are invited to attend and be heard regarding a request to consider the adoption of a Resolution authorizing the Orange County Board of County Commissioners to use the uniform method of collecting non-ad valorem assessments levied by the Orange County Board of County Commissioners as provided in Section 197.3632, Florida Statutes.

*** IF YOU HAVE ANY QUESTIONS REGARDING THIS PUBLIC HEARING NOTICE, CONTACT ORANGE COUNTY COMPTROLLER SPECIAL ASSESSMENTS - 407-836-5770 - E-MAIL: Special.Assessment@occompl.com ***

PARA MAS INFORMACION, REFERENTE A ESTA VISTA PUBLICA, FAVOR DE COMUNICARSE CON LAS OFICINAS DE FINANZAS DEL CONDADO ORANGE, AL NUMERO - 407-836-5715

Notice is hereby given to all owners of lands located within the boundaries of Orange County, Florida that the Orange County Board of County Commissioners intends to use the non-ad valorem assessments levied by the Orange County Board of County Commissioners as set forth in Section 197.3632, Florida Statutes.

These non-ad valorem assessments would be levied and would be collected by the Tax Collector on the November 2015 real estate tax bill and each and every year thereafter until notification of discontinuance by the Orange County Board of County Commissioners. Failure to pay the assessment will cause a tax certificate to be issued against the property, which may result in a loss of title. All affected property owners have the right to

appear at the public hearing and the right to file written objections with the Orange County Board of County Commissioners within twenty (20) days of the publication of this notice.

Estimates, sketches, and specifications of the described properties are on file in the Office of the Orange County Comptroller (Special Assessments), Orange County Administration Center, 201 South Rosalind Avenue, Orlando, Florida, which are open to the public for inspection.

Assessments are due and payable the same as property taxes and bear the same penalties for delinquency as property taxes, including potential loss of property title through tax certificate and tax deed sale. The Uniform Method for the levy, collection and enforcement of non-ad valorem assessments, Section 197.3632, Florida Statutes, will be used for collecting the assessments.

The following is the property to be assessed and the type and amount of assessment estimated for the first year; please note that the assessments for these properties are all based on a flat rate per lot per year basis:

\$550.00 - Lake Pearl - West General Lake Cleaning, Water Quality Improvement, Maintenance and Aquatic Plant Control Services

Subdivision Name: Pearl Lake Park, Plat Book T, Page 148, Section 29, Township 22, Range 28, Lots 1 through 20 Block A.

Subdivision Name: Blackwood Acres Replat of Blocks A-B-C-D, Plat Book R, Pages 134 and 135, Section 29, Township 22, Range 28, Lots 3 through 8 Block D and Park, Block D and

Parcel: 29-22-28-0000-00-084; Public Records of Orange County, Florida. These subdivisions and parcel are located in District 1.

The following is the property to be assessed and the type and amount of assessment estimated for the first year; please note that the assessments for these properties are all based on a flat rate per lot per year basis:

Casa Del Lago Replat and Casa Del Lago Second Replat Retention Pond: \$77.00

Subdivision Name: Casa Del Lago Replat, Plat Book 75, Pages 60 through 69, Sections 25 and 30, Township 23, Ranges 27 and 28, Lots 4 through 13 and

Subdivision Name: Casa Del Lago Second Replat, Plat Book 82, Pages 134 through 136, Sections 25 and 30, Township 23, Ranges 27 and 28, Lots 1 through 5 Block A; Public Records of Orange County, Florida. These subdivisions are located in District 1.

The following is the property to be assessed and the type and amount of assessment estimated for the first year; please note that the assessments for these properties are all based on a flat rate per lot per year basis:

Enclave at Berkshire Park, Lake Sawyer South and Windermere Sound Areas Streetlighting: \$120.00

Windermere Sound, Plat Book 82, Pages 64 through 70, Sections 26 and 35, Township 23, Range 27, Lots 1 through 153 and Tract "A" Future Development and

Windermere Sound Phase 2, Plat Book 83, Pages 135 through 139, Sections 26 and 35, Township 23, Range 27, Lots 154 through 295; Public Records of Orange County, Florida. These subdivisions are located in District 1.

The following is the property to be assessed and the type and amount of assessment estimated for the first year; please note that the assessments for these properties are all based on a flat rate per lot per year basis:

Reserve at Sawgrass Phases 1, 2 and 3 Streetlighting: \$168.00, Retention Pond: \$77.00

Subdivision Name: Reserve at Sawgrass Phase 2, Plat Book 82, Pages 38 and 39, Sections 19 and 20, Township 24, Range 30, Lots 103 through 154 and

Subdivision Name: Reserve at Sawgrass Phase 3, Plat Book 83, Pages 44 through 53, Sections 19 and 20, Township 24, Range 30, Lots 155 through 281; Public Records of Orange County, Florida. These subdivisions are located in District 4.

The following is the property to be assessed and the type and amount of assessment estimated for the first year; please note that the assessments for these properties are all based on a flat rate per lot per year basis:

Windermere Sound and Windermere Sound Phase 2 Retention Pond: \$77.00

Subdivision Name: Windermere Sound, Plat Book 82, Pages 64 through 70, Section 26, Township 23, Range 27, Lots 1 through 153 and Tract "A" Future Development and

Subdivision Name: Windermere Sound Phase 2, Plat Book 83, Pages 135 through 139, Section 26, Township 23, Range 27, Lots 154 through 295; Public Records of Orange County, Florida. These subdivisions are located in District 1.

The following is the property to be assessed and the type and amount of assessment estimated for the first year; please note that the assessments for these properties are all based on a flat rate per lot per year basis:

Windstone Streetlighting: \$131.00, Retention Pond: \$77.00

Subdivision Name: Windstone, Plat Book 83, Pages 140 through 144, Section 25, Township 23, Range 27, Lots 1 through 69; Public Records of Orange County, Florida. This subdivision is located in District 1.

If you wish to appeal any decision made by the Board of County Commissioners at this meeting, you will need a record of the proceedings. You should ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

If you require special accommodations under the Americans with Disabilities Act of 1990, please call 407-836-3111 no later than two (2) business days prior to the hearing for assistance. Si usted requiere ayuda especial bajo la ley de Americanos con Incapacidades de 1990, por favor llame al 407-836-3111.

Martha O. Haynie, County Comptroller As Clerk of the Board of County Commissioners Orange County, Florida

AFFIDAVIT
OF
PROOF OF PUBLICATION

State of Florida

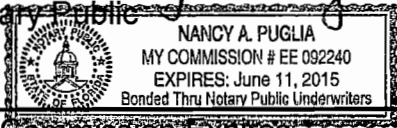
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County of Orange

Before the undersigned authority, personally appeared Deborah M. Toney, who on oath says that he is the Legal Advertising Representative of The Orlando Sentinel, a newspaper published at Orlando, in Orange County, Florida; that the attached copy of advertisement, being a notice of the local government's intent to use the uniform method for collecting a non-ad valorem assessment, was published in said newspaper on the day of March 8, {2015}.

The affiant further says that the said the Orlando Sentinel is a newspaper published at Orlando, in said Orange County, Florida, each day, and has been entered as second mail matter at the post office in Orlando, in said Orange County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and the affiant further says the he has neither paid nor promised any person, firm, or corporation any discount, rebate, commission, or refund for the purpose of securing this advertisement for publication in the said newspaper.

Sworn to and subscribed before me this 10 day of March, AD {2015}.

Nancy A. Puglia
Notary Public

My Commission Expires

c: Tax Collector
Property Appraiser c/o Roger Ross
Department of Revenue
Local Government

**RESOLUTION
OF THE
BOARD OF COUNTY COMMISSIONERS
ESTABLISHING
A MUNICIPAL SERVICE BENEFIT UNIT
FOR GENERAL LAKE CLEANING, WATER QUALITY
IMPROVEMENT, MAINTENANCE
AND AQUATIC PLANT CONTROL SERVICES FOR**

**Lake Pearl - West
11/2015**

WHEREAS, Section 125.01 (01) (q), Florida Statutes, grants Orange County the power to establish Municipal Service Benefit Units (hereinafter known as the "MSBU") for any part of the unincorporated area of Orange County; and

WHEREAS, Section 197.3632, Florida Statutes, authorizes the levy, collection, and enforcement of non-ad valorem special assessments in the same manner as ad valorem taxes; and

WHEREAS, the Board of County Commissioners of Orange County (hereinafter known as the "Board") is the governing board of Orange County, Florida (hereinafter known as the "County") pursuant to its charter; and

WHEREAS, the Board of County Commissioners of Orange County has received a request, in writing, from the Orange County Environmental Protection Division ("EPD") for the establishment of such an MSBU for the purpose of general lake cleaning, water quality improvement, maintenance and aquatic plant control services in that portion of the unincorporated area of Orange County to be known as **Lake Pearl - West** and depicted on the map attached hereto as **Exhibit "A"** and which metes and bounds parcels are more fully described in **Exhibit "B"** attached hereto and which subdivisions are more fully described in **Exhibit "C"** attached hereto and incorporated herein by reference; and

WHEREAS, the Board has determined on the basis of the information submitted with such request from EPD that the provision of general lake cleaning, water quality improvement, maintenance and aquatic plant control services in that portion of Orange County known as Lake Pearl - West and as shown on such Exhibit "A" will specially benefit the real property more particularly described and identified by parcel ID numbers and metes and bounds descriptions contained in Exhibit "B" attached hereto and incorporated herein by reference and which properties are located in the subdivisions identified in Exhibit "C" attached hereto and incorporated herein by reference; and

WHEREAS, the Board has determined, that the establishment of an MSBU for the purpose of general lake cleaning, water quality improvement, maintenance and aquatic plant control services is a reasonable and necessary method to finance such services and in the public interest, and the real property located within the boundaries of the **Lake Pearl - West** MSBU will be specially benefited, now and in the future, and that the proposed MSBU should be created; and

THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF ORANGE COUNTY, FLORIDA:

1. The foregoing "WHEREAS" clauses are hereby incorporated into the text of the resolution.

RECORDING DEPARTMENT: RETURN TO FINANCE & ACCOUNTING SPECIAL ASSESSMENTS

2. There is hereby established and created the **Lake Pearl – West 11/2015 MSBU**, subject to final adjustment and approval as provided for in Section 197.3632, Florida Statutes, the boundaries of which appear as metes and bound parcels as shown in **Exhibit “B”** of this resolution and on portions of the recorded plats of the subdivisions which Plat Books, Pages, Sections, Townships, Ranges, and Lots as shown in **Exhibit “C”** of this resolution, in the Public Records of Orange County, Florida. The purpose of such MSBU is to provide for the collection and disbursement by the County of such funds as may be necessary for the payment of administrative costs and appropriate reserves for cash balance and the general lake cleaning, water quality improvement, maintenance and aquatic plant control services to be performed on such lake. This MSBU is created solely for the purpose of general lake cleaning, water quality improvement, maintenance and aquatic plant control services and related governmental inspection and staff support expenses, collection and administrative expenses.

3. The County shall perform or cause to be performed general lake cleaning, water quality improvement, maintenance and aquatic plant control services. The County may subcontract with any party for the performance of the maintenance services described herein.

4. Any maintenance outside the scope of the services described in Section 3 shall not be funded with MSBU revenues.

5. Upon approval of this MSBU, the Board shall determine the estimated non-ad valorem special assessment amount required to pay the expense of general lake cleaning, water quality improvement, maintenance and aquatic plant control services for the MSBU. This non-ad valorem special assessment is levied for the first time as of **November 1, 2015**, and will be levied each and every year thereafter until discontinued by the Board. The Board may increase or decrease the amount of the non-ad valorem special assessment by twenty percent (20%) each and every year thereafter to any affected property based on the benefit, which the Board will provide or has provided to the property with the revenues generated by the non-ad valorem special assessments. It is the intent of the County that the Uniform Method for the levy, collection, and enforcement of non-ad valorem special assessments, as authorized by Section 197.3632, Florida Statutes, shall be used for collecting the non-ad valorem special assessments. One and one half dollars (\$1.50) for each lot or parcel of land shall be added by the Board to cover the costs of administering the MSBU and the total amount so determined shall be specifically assessed against the real properties located within the boundaries of the MSBU as provided hereafter. Additional amounts will be added to provide for reimbursement of necessary administrative costs incurred by Orange County for inspections, the Property Appraiser and Tax Collector for the collection of non-ad valorem special assessments in accordance with the provisions of Section 197.3632, Florida Statutes, and for the establishment and maintenance of a reserve for cash balance for the purpose of paying expenses from October 1 of the ensuing fiscal year until the time when the revenues for that year are expected to be available, and a cash reserve for periodic major improvements to the such lake. Administrative costs shall include, but not be limited to those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The estimated annual cost of operating and administering the MSBU, including the establishment and maintenance of an appropriate reserve for cash balance, is **\$13,200.00**, and the estimated annual non-ad valorem special assessment to each freeholder is **\$550.00**. Proceeds from the collection of the non-ad valorem special assessments as provided hereinafter are to be put into a special revenue fund of the County to the credit of the MSBU, and are to be used only as provided herein.

6. Upon approval of this MSBU, and for each and every year thereafter, a non-ad valorem special assessment roll setting forth a description of each lot or parcel of land subject to the non-ad valorem special assessment in the MSBU as provided herein, including homesteads, shall be prepared by the Property Appraiser and delivered to the Board, which shall levy a non-ad valorem special assessment upon such lots or parcels as may be necessary to pay the estimated expense of

the general lake cleaning, water quality improvement, maintenance and aquatic plant control services of such lake and the administration of the MSBU. The Board hereby determines that a fair and reasonable method of assessing the costs of such services among the properties specially benefitted by such services is a flat per lot or per parcel basis, and not an ad valorem basis, so that each parcel or lot, shall be assessed an equally amount toward such maintenance. After the adoption of the non-ad valorem special assessment roll by the Board, the Property Appraiser shall extend the non-ad valorem special assessment upon the non-ad valorem special assessment roll, which roll shall be fully completed prior to the time the Board sits as the Board of Tax Adjustment, during which time such non-ad valorem special assessment may be protested, reviewed, equalized and adjusted to conform to the provisions of Sections 197.3632 and 197.3635, Florida Statutes. After adjournment as the Board of Tax Adjustment, the Board shall certify the non-ad valorem special assessment roll in the same manner and at the same time as the County Tax Roll is certified and delivered to the Tax Collector, and the non-ad valorem special assessments shall be collected in the same manner and shall have the same priority rights, discounts for early payment, prepayment by installment method, deferred payment, penalty for delinquent payment, and issuance and sale of tax certificates and tax deeds for non-payment, and be subject to the same delinquent interest and penalties, and be treated in all respects the same as County ad valorem taxes. Proceeds from the collection of the non-ad valorem special assessments shall be deposited in such depository as designated by the Board to the credit of the MSBU, and are to be used only as provided herein. From the proceeds of the non-ad valorem special assessments, the Board shall pay the costs of having a non-ad valorem special assessment roll made and extended. The Tax Collector's Office shall receive all fees and costs of sale as provided by law for the collection of ad valorem taxes, advertising, sale of lands, and issuance and sale of certificates. The Uniform Method for the levy, collection, and enforcement of non-ad valorem special assessments, Section 197.3632, Florida Statutes, shall be used.

7. The Board intends that non-ad valorem special assessments authorized by this resolution be collected pursuant to the Uniform Assessment Collection Act, Sections 197.3632 and 197.3635, Florida Statutes, for all affected parcels. The non-ad valorem special assessment will be listed on the assessment roll for all affected parcels and will be included in the notice of proposed property taxes and the tax notice for each affected parcel. These non-ad valorem special assessments will be subject to all collection provisions applicable to ad valorem taxes, including discount for early payment, prepayment by installment method, deferred payment, penalty for delinquent payments, issuance and sale of tax certificates and tax deeds for non-payment, and commissions of the Property Appraiser and the Tax Collector, as provided by Florida Law.

8. In the event of division or splitting of any of the tax parcels or lots assessed herein, any such newly subdivided or split parcels shall be included in the MSBU and assessed non-ad valorem special assessments, unless any such newly subdivided parcel shall, in the written determination of EPD, no longer continue to receive a special benefit from the services financed and provided through this MSBU. In the event of a determination by EPD that a parcel or parcels will no longer receive a special benefit from general lake cleaning, water quality improvement, maintenance and aquatic plant control services on such lake, the Property Appraiser and the Tax Collector shall be notified that such parcels shall be removed from the assessment rolls for this MSBU. In the event that newly subdivided parcels shall receive a lower benefit from such services than the assessment method for the MSBU shall be modified on the assessment rolls for the next ensuing year in order to continue to provide a fair and reasonable apportionment of the cost of the services provided for herein among the properties that receive the benefit of such services.

9. Each property owner affected by this resolution has been provided first class mail notice of the potential for loss of his or her title when the Uniform Method of collection is used and that all affected property owners have a right to appear at the hearing and to file written objections with the Board. Each property owner affected by this resolution has been provided first class mail notice of the time

and place of the public hearing at which this resolution was adopted. However, under Section 119.07, Florida Statutes, certain records may be noted as exempt and confidential. This public record exemption may cause certain property owners not to receive the above first class mail notice, however, a public hearing notice conforming to the provisions of Section 197.3632, Florida Statutes, has been published in a newspaper of general circulation within Orange County four times preceding the public hearing.

10. The Board of County Commissioners shall be the governing board of this Municipal Service Benefit Unit.

ADOPTED THIS _____ DAY OF _____, 2015

ORANGE COUNTY, FLORIDA

BY: _____
ORANGE COUNTY MAYOR

DATE: _____

ATTEST: Martha O. Haynie, County Comptroller
as Clerk of the Board of County Commissioners

BY: _____
DEPUTY CLERK

Exhibit A

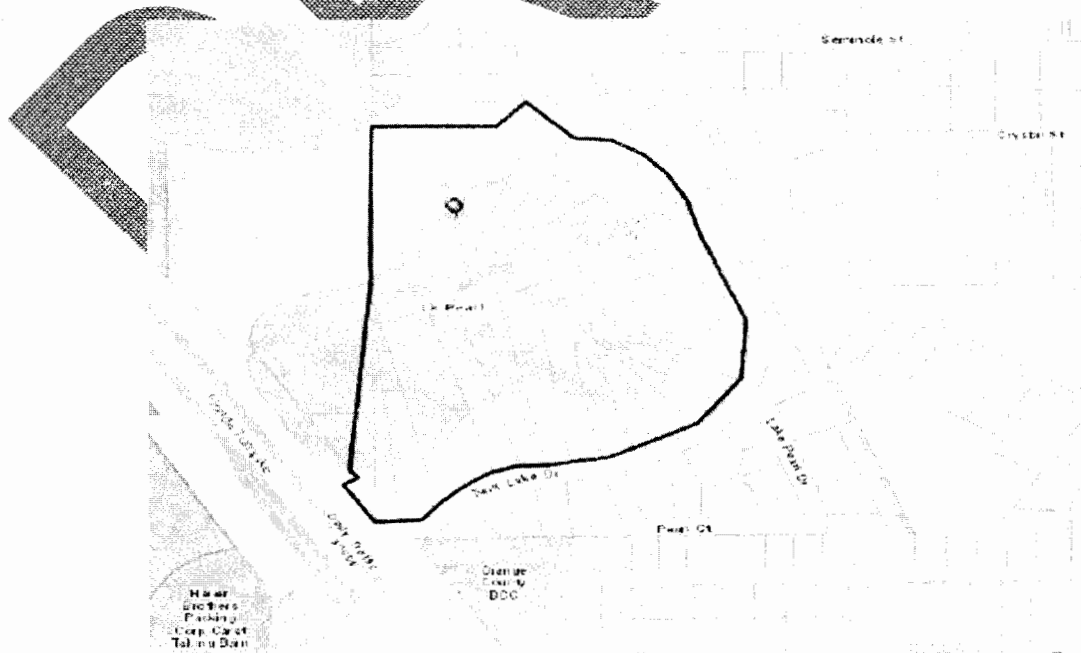


Exhibit "B"
Parcel ID Numbers

Parcel ID Number	Legal Description
29-22-28-0000-00-084	E1/2 OF SE1/4 OF SW1/4 LYING E OF TURNPIKE R/W IN SEC 29-22-28

Exhibit "C"
Subdivisions

Subdivisions	Plat Book / Page	Section Township Range Subcode	Lots / Blocks
Blackwood Acres Replat of Blocks A-B-C-D	R/134-135	29-22-28-0740	Lots 3-8 Block D Park, Block D
Pearl Lake Park	T/148	29-22-28-6772	Lots 1-20 Block A

DRAFT