



OFFICE OF COMPTROLLER

INTEROFFICE MEMO

ORANGE COUNTY FLORIDA

Martha O. Haynie, CPA
County Comptroller
Finance and Accounting Department
Special Assessments
P O Box 38
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 AnnTroutman, 407-836-5770
Subject: Request Number M15-032 for an MSBU for Windstone

02-24-15 A10:47 RCVD
02-24-15 A10:39 IN

m.a.mcgarrity (handwritten signature)

Applicant: Stephen J Polachek
VP of Land Development
Standard Pacific Homes
Developer

Type of Hearing: To establish a Municipal Service Benefit Unit (MSBU) for maintenance of retention ponds and streetlighting.

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

4/7/15 @ 2pm (handwritten note)

Katie Smith, Deputy Clerk
Request for Windstone
February 23, 2015
Page 2

Report: The estimated cost for the establishing MSBU for maintenance of retention ponds is \$77.00 per lot, per year and the estimated cost for the establishing MSBU for streetlighting is \$131.00 per lot, per year. These establishing MSBU's would be effective November 1, 2015.

Materials being submitted as backup for public hearing request:

1. Resolution(s) – one (1) copy of the proposed resolution for maintenance of retention pond(s) and one (1) copy of the proposed resolution for streetlighting

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 advertisements (entire page)
 - c. Certification or proofs of publication showing the dates of publication on form DR-413
4. **Send the original adopted resolution(s) to the Special Assessments Section / Finance and Accounting Department.**

Orlando Sentinel

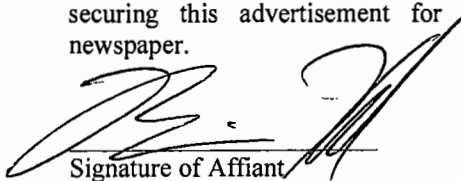
Published Daily
ORANGE County, Florida

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.

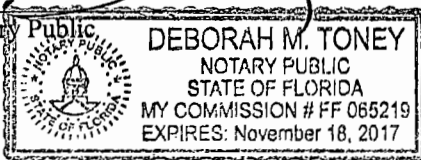


Signature of Affiant

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 BOARD OF 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@occompf.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 uniform method for collecting 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 Aaquatic 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 49, 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 63; 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

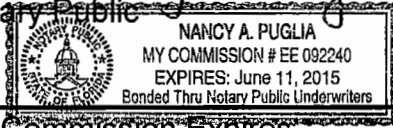
§

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 STREETLIGHTING
FOR**

**Windstone
11/2015**

WHEREAS, Section 125.01 (1) (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 areas of Orange County; and

WHEREAS, Section 197.3632, Florida Statutes, authorizes the levy, collection, and enforcement of non-ad valorem 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 the "County") pursuant to its charter; and

WHEREAS, the County has received a request, in writing, from Stephen J Polachek, VP of Land Development (hereinafter known as the "Developer") of Standard Pacific Homes for the establishment of such an MSBU in that portion of the unincorporated area of Orange County to be known as Windstone subdivision and which is more fully described below; and

WHEREAS, the Board has determined that the establishment of an MSBU, the purpose of which is to provide for streetlighting as requested by the Developer, together with the other information pertaining to the operation of the proposed MSBU submitted therewith, to be feasible, necessary to facilitate the services desired, and in the public interest, and that the properties within Windstone subdivision will be 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 presumed to be true and correct and are hereby incorporated into the text of the resolution.
2. There is hereby established and created, the **Windstone 11/2015** MSBU, subject to final adjustment and approval as provided for in Section 197.3632, Florida Statutes, the boundaries of which appear on the recorded plats of **Windstone** subdivision, Plat Book **83**, Pages **140 through 144**, Section **25**, Township **23**, Range **27**, Lots **1 through 63**, Public Records of Orange County, Florida. The purpose of such MSBU is to provide for collection and disbursement by Orange County of such funds as may be necessary to pay the annual expense of standard operation and maintenance of streetlighting equipment within the MSBU, including energy charges, streetlighting fixtures, poles, wires, conduits, and all appurtenances necessary for such streetlighting, electrical services, and currents used in their operations, and for payment of administrative costs and appropriate reserves for cash balance. It is the understanding of Orange County that **Duke Energy Florida, Inc.** is to construct, or has constructed in accordance with standards approved by the Orange County Public Works Division, all necessary streetlighting equipment at no expense to the County, prior to or during

RECORDING DEPARTMENT: RETURN TO FINANCE & ACCOUNTING SPECIAL ASSESSMENTS

construction of those portions of Windstone subdivision and that Duke Energy Florida, Inc. will assume standard maintenance and operation of such equipment, subsequent to such construction, including computation of the annual and monthly charges for such standard maintenance and operation. Such equipment is to include **24 - 100 watt 9500 lumen high pressure sodium decorative ocala (acorn)** fixtures at **\$13.89** per fixture, per month and **24 - 16 foot single standard decorative colonial concrete** poles at **\$8.99** per pole, per month for a yearly rate of **\$6,768.81**, which includes energy costs and excludes the cost of administering the district as set out below, or at a rate or rates as may be set by the properly constituted legal authorities who control, govern and set the rates for Duke Energy Florida, Inc. for the services described herein. It is further understood by the County that the Duke Energy Florida, Inc. may construct such streetlighting equipment only in those portions of the MSBU as may be necessary concurrent with the development of Windstone subdivision and that the streetlighting district created herein will be operated only in such portions of the MSBU until such construction is completed in other portions of the MSBU; provided that if such construction is only to be in portions of such MSBU, a complete legal description of the portion or portions developed be filed with the Clerk of the Board of County Commissioners. After presentation and approval by the Board, it is understood and agreed between the County and the Developer that (if applicable) as Windstone subdivision expands the additional Additions, Phases, Sections, Units and/or etc., as the case may be, may be permitted to join into this Resolution under the same terms and conditions as represented herein, by presenting an appropriate amendatory resolution to the Board for consideration. **It is further understood that the contract between Orange County and Duke Energy Florida, Inc. will not be effective until November 1, 2015.** Streetlights installed prior to this date are the responsibility of the developer and not the County. It is further understood that only 24 - 100 watt 9500 lumen high pressure sodium decorative ocala (acorn) fixtures at \$13.89 per fixture, per month and 24 - 16 foot single standard decorative colonial concrete poles at \$8.99 per pole, per month are approved for this MSBU. Any additional streetlighting will be the responsibility of the developer.

3. Upon completion of construction of such streetlighting equipment and the placement of such equipment into operation, the Board shall determine the estimated non-ad valorem assessment amount required to pay the standard expense of maintaining and operating the streetlighting equipment in the MSBU. This non-ad valorem 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 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 revenue generated, by the assessment. The property owners within Windstone subdivision shall pay any cost exceeding standard operating and maintenance expense as determined by the Board. It is the intent of the County that the Uniform Method for the levy, collection, and enforcement of non-ad valorem assessments, as Section 197.3632, Florida Statutes, grants, shall be used for collecting the non-ad valorem 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 specially assessed against the real property of the freeholders in the MSBU as provided hereafter. Additional amounts will be added to provide for reimbursement of necessary administrative costs incurred by the Property Appraiser and Tax Collector for the collection of non-ad valorem assessments subject to the provision 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 revenue for that year are expected to be available. Administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The County may spend from its general fund, such sums as may be necessary to operate, maintain, and administer the MSBU hereby created and the County will be reimbursed to such extent at such time as such assessments have been collected. The estimated annual cost of operating, maintaining, and administering such streetlighting equipment, including the establishment and maintenance of an

appropriate reserve for cash balance, is **\$8,253.00** and the estimated annual charge to each individual freeholder is **\$131.00**. Proceeds of collection of such 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 by the district as provided herein.

4. Upon completion of construction of such streetlighting equipment and the placement of such equipment into operation, 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 assessments 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 owned by individual freeholders, according to the recorded plat of Windstone subdivision, Plat Book 83, Pages 140 through 144, such sums as shall be necessary to pay the estimated expense of the annual operation and maintenance of such streetlighting equipment and administration of the district and appropriate reserves for cash balance for paying expenses, provided that such sums shall be assessed against the real property of each individual freeholder on a pro rata basis, and not on an ad valorem basis, so that each freeholder shall, at all times, pay an equal amount towards such cost. After the adoption of the non-ad valorem special assessment by the Board, the Property Appraiser shall extend the assessment upon the non-ad valorem assessment roll, which roll shall be fully completed prior to the time said Board sits as the Board of Tax Adjustment, during which time such assessments 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, said 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 said 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. Said non-ad valorem special assessments, when collected by the Tax Collector shall be remitted to the Board, who shall deposit the same in such depository as shall be designated by the Board who shall apply the same to monthly bills rendered by Duke Energy Florida, Inc., related administrative costs, and to the establishment and maintenance of an appropriate reserve for cash balance. From the proceeds of said non-ad valorem special assessments, the Board shall pay the costs for 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 assessments, Section 197.3632, Florida Statutes, will be used.

5. 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. The Board authorizes utilization of this Uniform Method of collection 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 payment, issuance of 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.

6. 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 assessments.

7. 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.

8. The Board of County Commissioners shall be the governing board of said 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

**RESOLUTION
OF THE
BOARD OF COUNTY COMMISSIONERS
ESTABLISHING A
MUNICIPAL SERVICE BENEFIT UNIT
FOR MAINTENANCE OF
RETENTION PONDS
IN**

**Windstone
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 areas 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 County has received a request, in writing, from Stephen J Polachek, VP of Land Development (hereinafter known as the "Developer") of Standard Pacific Homes for the establishment of such an MSBU in that portion of the unincorporated area of Orange County to be known as Windstone subdivision and which is more fully described below; and

WHEREAS, the Board has determined that the establishment of an MSBU, the purpose of which is to provide for minimum maintenance of the county-dedicated retention ponds as requested by the Developer, together with the other information pertaining to the operation of the proposed MSBU submitted therewith, to be feasible, necessary to facilitate the services desired, and in the public interest, and that the properties within Windstone subdivision will be 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 presumed to be true and correct and are hereby incorporated into the text of the resolution.
2. There is hereby established and created the **Windstone 11/2015** MSBU, subject to final adjustment and approval as provided for in Section 197.3632, Florida Statutes, the boundaries of which appear on the recorded plats of **Windstone** subdivision, Plat Book **83**, Pages **140 through 144**, Section **25**, Township **23**, Range **27**, and Lots **1 through 63**, Public Records of Orange County, Florida. The purpose of such MSBU is to provide for 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 minimum maintenance services to be performed on the retention ponds located on Tract "**SW1**" and Tract "**SW2**" of **Windstone** subdivision, which ponds have been dedicated to Orange County on the plats thereof and constructed in accordance with standards approved by the Orange County Public Works Division. The Developer understands

RECORDING DEPARTMENT: RETURN TO FINANCE & ACCOUNTING SPECIAL ASSESSMENTS

that this MSBU is created solely for the purpose of maintaining the retention ponds located on Tract " SW1" and Tract "SW2" of Windstone subdivision, and that no other ponds or infrastructure improvements located within the Windstone subdivision may be maintained, constructed, reconstructed, improved, or repaired with the non-ad valorem special assessments collected from this MSBU.

3. The County shall perform or cause to be performed minimum maintenance services in the retention pond areas, which maintenance shall be limited to mowing, weed control, mosquito control, maintenance and repair of the structural integrity of control devices, and periodic major repairs and improvements to the retention pond. Such maintenance shall not include curb and paved roadway maintenance and repair, signage maintenance and repair, or maintenance of or replacement of landscaping improvements. The County may subcontract with any party for the performance of the maintenance services described herein.

4. Upon completion of construction of the retention ponds and the placement of those ponds into operation, the Board shall determine the estimated non-ad valorem special assessment amount required to pay the expense of maintaining and operating the retention ponds in 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 Section 197.3632, Florida Statutes, grants, 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 specially assessed against the real property of the freeholders in the MSBU as provided hereafter. Additional amounts will be added to provide for reimbursement of necessary administrative costs incurred by the Property Appraiser and Tax Collector for the collection of non-ad valorem special assessments subject to the provision 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 revenue for that year are expected to be available and a cash reserve for periodic major repairs and improvements to the retention pond. Administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The County may spend from its general fund, such sums as may be necessary to operate, maintain, and administer the MSBU hereby created and the County will be reimbursed to such extent at such time as such non-ad valorem special assessments have been collected. The estimated annual cost of operating, maintaining, and administering the MSBU, including the establishment and maintenance of an appropriate reserve for cash balance, is **\$4,851.00**, and the estimated annual non-ad valorem special assessment to each freeholder is **\$77.00**. Proceeds of collection of such 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 by the district as provided herein.

5. Upon completion of construction of the retention ponds and the placement of those ponds into operation, 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 assessments 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 maintenance of the retention ponds and the administration of the MSBU. Such sums shall be

assessed against the real property of each individual freeholder on a pro rata basis, and not on an ad valorem basis, so that each freeholder shall, at all times, pay an equal 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 assessments upon the non-ad valorem special assessment roll, which roll shall be fully completed prior to the time said Board sits as the Board of Tax Adjustment, during which time such non-ad valorem special assessments 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, said Board shall certify said 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. From the proceeds of said 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.

6. 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. The Board authorizes utilization of this Uniform Method of collection for all affected parcels. The non-ad valorem special assessment will be listed on the non-ad valorem special 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 payment, issuance of 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. If a contract is signed between a subcontractor for maintenance service and Orange County, the effective date of enactment of the contract will coincide with the receipt of the collection of the MSBU non-ad valorem special assessments.

7. 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 non-ad valorem special assessments.

8. 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.

9. It is understood and agreed between the County and the Developer that (if applicable) as the Windstone subdivision expands, the additional Additions, Phases, Sections, Units, and/or etc., as the case may be, may be permitted to join into this Resolution under the same terms and

conditions as represented herein, by presenting an appropriate amendatory resolution to the Board for consideration.

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