



OFFICE OF COMPTROLLER

ORANGE
COUNTY
FLORIDA

Martha O. Haynie, CPA
County Comptroller as
Clerk of the Board of County Commissioners
201 South Rosalind Avenue
Post Office Box 38
Orlando, FL 32802-0038
Telephone: (407) 836-7300
Fax: (407) 836-5359

April 13, 2012

Ron Novy
Orange County Environmental Protection Division
800 Mercy Drive, Suite 4
Orlando, FL 32808


Dear Mr. Novy:

Enclosed are documents relating to a resolution establishing a Municipal Service Benefit Unit for general lake cleaning, water quality improvement, maintenance and aquatic plant control services for Lake Burkett/Lake Martha, which was adopted by the Board of County Commissioners at its regular meeting of April 10, 2012.

Sincerely,

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

By:


Deputy Clerk

moh.kcj:cms

Enclosures: Certified copy of Resolution
Copy of tearsheet w/notice
Copy of the DR-413

- c: Bill Donegan, Property Appraiser c/o Roger Ross, Tax Roll Manager, Property Appraiser's Office (w/enclosures)
Earl K. Wood, Tax Collector (w/enclosures)
Department of Revenue, Division of Ad Valorem Tax, P.O. Box 3000, Tallahassee, Florida 32315-3000 (w/enclosures)
Elizabeth Godwin, MSTU/BU Supervisor, Comptroller Finance and Accounting Department (w/enclosures)

APPROVED
BY ORANGE COUNTY BOARD
OF COUNTY COMMISSIONERS
APR 10 2012 L.F./CMS

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 Burkett / Lake Martha
11/2012**

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 Burkett / Lake Martha** 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 Burkett / Lake Martha and 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 **Lake Burkett / Lake Martha** MSBU will be specially

STATE OF FLORIDA, COUNTY OF ORANGE
I HEREBY CERTIFY this is a copy of a document
approved by the BCC on APR 10 2012
MARTHA D. HAYNES, COUNTY COMPTROLLER
By: *Castell* APR 12 2012
Deputy Clerk Date Seal



RECORDING DEPARTMENT: RETURN TO FINANCE & ACCOUNTING SPECIAL ASSESSMENTS

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.
2. There is hereby established and created the **Lake Burkett / Lake Martha 11/2012 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"** and on portions of the recorded plats of the subdivisions which Plat Books, Pages, Sections, Townships, Ranges, and Lots as shown in **Exhibit "C"**, in the Public Records of Orange County, Florida. The purpose of such MSBU is to provide for the collection and disbursal 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, 2012**, 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 **\$42,335.87**, and the estimated annual non-ad valorem special assessment to each freeholder is **\$798.79**. 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.

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

ADOPTED THIS _____ DAY OF APR 10 2012, 2012

ORANGE COUNTY, FLORIDA

BY: *Bob Delaney*
ORANGE COUNTY MAYOR

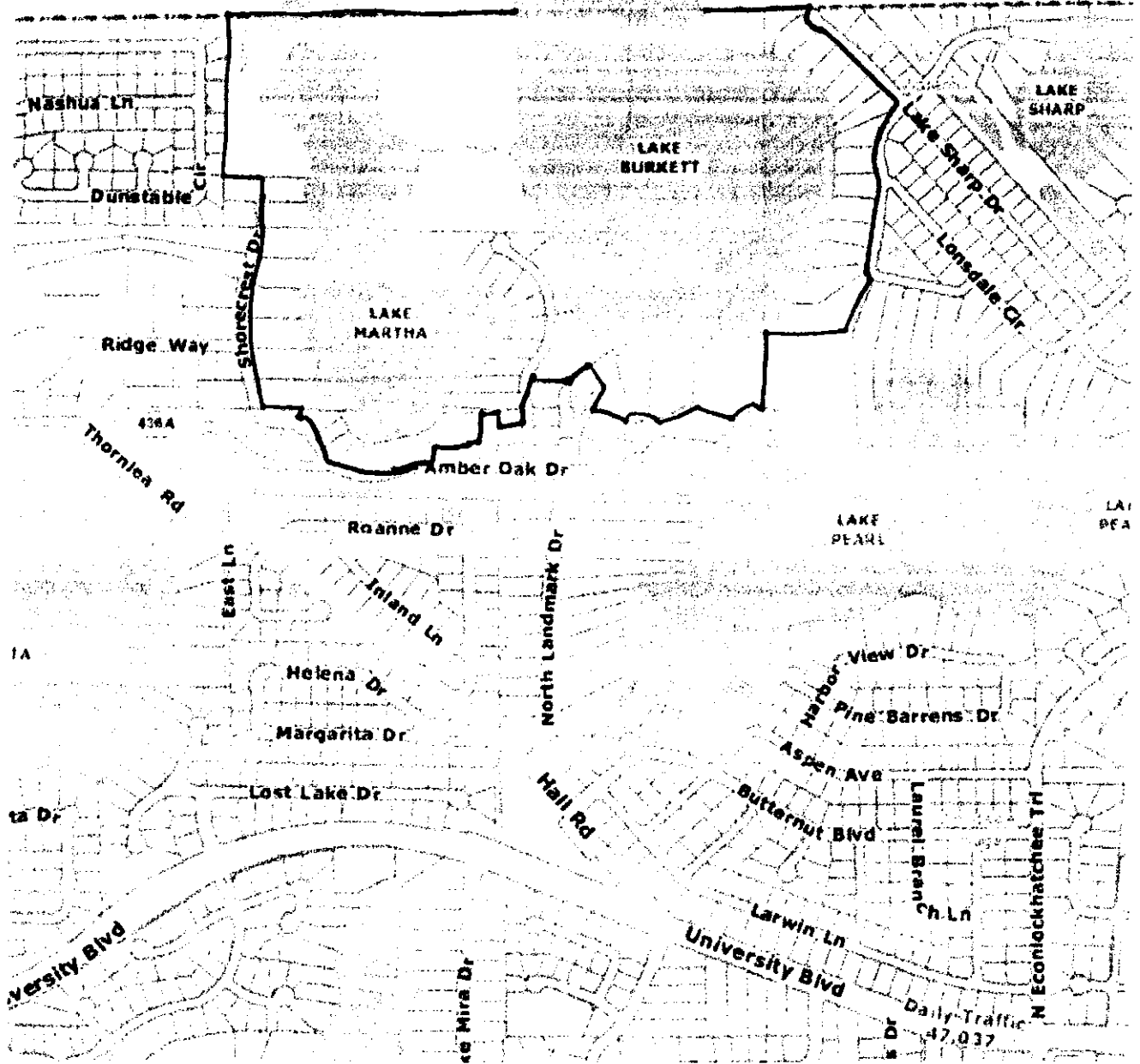
DATE: 4.11.12

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

BY: *Martha O. Haynie*
DEPUTY CLERK



Exhibit "A"



Lake Burkett / Lake Martha
Metes and Bound Parcels
Exhibit "B" – Orange County

Parcel ID Number	Legal Description
01-22-30-0000-00-002	NE1/4 OF NW1/4 OF NE1/4 SEC 01-22-30
01-22-30-0000-00-032	NE1/4 OF NW1/4 (LESS S 250 FT OF W 470 FT) & NW1/4 OF NE1/4 (LESS NE1/4) OF SEC 01-22-30 & BEG AT NE COR OF NW1/4 OF NW1/4 RUN S 1038 FT W 20.48 FT N 1037.62 FT TO POB (LESS PART LYING E OF LOT 22 ALOMA ESTATES REPLAT PB 13/58) IN SEC 01-22-30
01-22-30-0000-00-035	FROM SE COR OF LOT 23 ALOMA ESTATES REPLAT 13/58 RUN N 4.48 FT E 20.39 FT TH CONT E 152.61 FT N 130 FT S 88 DEG E 15 FT FOR POB TH S 88 DEG E 282 FT S 133.52 FT N 88 DEG W 264.04 FT S 15 DEG W 3.09 FT N 88 DEG W 17.18 FT N 136.87 FT TO POB IN SEC 01-22-30
01-22-30-0000-00-041	FROM SE COR OF LOT 23 ALOMA ESTATES REPLAT 13/58 RUN N 4.48 FT E 20.39 FT TH CONT E 152.61 FT FOR POB TH RUN N 256.89 FT E 297 FT S 120 FT W 282 FT S 136.89 FT W 15 FT TO POB IN SEC 01-22-30

Lake Burkett / Lake Martha
Subdivisions
Exhibit "C" – Orange County

Subdivisions	Plat Book / Page	Section Township Range Subcode	Lots / Blocks / Buildings / Tracts / Units
Forest Lakes	11/65	01-22-30-2825	Lots 6 through 21
Forest Lakes Phase 2	13/148	01-22-30-2829	Lots 8 through 11
Lakeside Terrace	R/139	01-22-30-4848	Lots 1 through 9 Block B
Miller's Cove	29/121	01-22-30-5643	Tract "A" Conservation Lots 17 through 24
Watermill Section 7	25/141-142	01-22-30-9069	Lots 720 through 725
Watermill Section 8	25/145-146	01-22-30-9077	Lots 819 through 827

AFFIDAVIT
OF
PROOF OF PUBLICATION

State of Florida

§

County of Orange

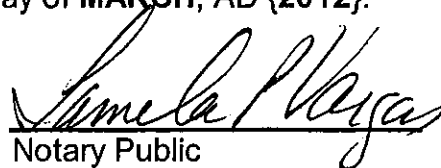
Before the undersigned authority, personally appeared **Deborah M. Toney**, who on oath says that he/she is the **Legal Advertising Representative** of The Orlando Sentinel, a newspaper published at Orlando, in **Orange County, Florida**; that the attached copy of advertisement, being a notice of the local government's intent to use the uniform method for collecting a non-ad valorem assessment, was published in said newspaper on **March 18, {2012}**.

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/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.

Sworn to and subscribed before me this 15 day of **MARCH, AD {2012}**.



EMELIA R. VARGAS
NOTARY PUBLIC
STATE OF FLORIDA
Comm# DD0916491
Expires 8/12/2013


Notary Public

8-12-13
My Commission Expires

c: Tax Collector