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OFFICE OF COMPTROLLER

INTEROFFICE MEMO

ORANGE COUNTY FLORIDA

Phil Diamond, 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: March 17, 2020  
To: Katie Smith, Deputy Clerk  
Through: Cheryl Gillespie, Agenda Development  
From: Eric Gassman, Chief Deputy Comptroller  
Contact: Ann Dawkins, 407-836-5770  
Subject: Request Number **M20-017** for an MSBU for **Lakeside Village Area**

MAR 19 '20 PM 4:50

Applicant: Charles Whittall  
Venetian Isles at Horizon West, LLC  
Developer

Type of Hearing: To amend an existing Municipal Service Benefit Unit (MSBU) for streetlighting to include North of Alberts – Westside Replat subdivision.

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, 2020. **The resolution must be approved by May 31, 2020 to be included on the November 2020 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 29, 2020.**

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

Estimated Time Required: One (1) minute

District: Commissioner VanderLey, District 1

Hearing Controversial: No.

LEGISLATIVE FILE # 20-483

April 21, 2020 @ 2pm

Katie Smith, Deputy Clerk  
Request for Lakeside Village Area  
March 17, 2020  
Page 2

Report: The estimated cost for the amending MSBU for streetlighting is \$492.00 per acre / per lot / per parcel per year. The amending MSBU would be effective November 1, 2020.

Materials being submitted as backup for public hearing request:

1. Resolution – 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. **Send the original adopted resolution(s) to the Special Assessments Section / Finance and Accounting Department.**
3. Send 1 (one) certified copy of the adopted resolution to the Special Assessments Section / Finance and Accounting Department.

**RESOLUTION  
OF THE  
BOARD OF COUNTY COMMISSIONERS  
AMENDING AND RESTATING A  
MUNICIPAL SERVICE BENEFIT UNIT  
FOR STREETLIGHTING  
FOR**

**Lakeside Village Area  
11/2020**

WHEREAS, Section 125.01 (1) (q), Florida Statutes, grants Orange County, Florida ("County") the power to establish Municipal Service Benefit Units ("MSBU") for any part of the unincorporated areas of the 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 ("Board") is the governing board of the County; and

WHEREAS, by the Resolution dated May 9, 2017, the Board established the Lakeside Village Area 11/2017 MSBU for streetlighting ("Resolution"), said Resolution being recorded in Official Records as Document Instrument Number 20170274910, Public Records of Orange County, Florida; and

WHEREAS, the County has now received a request, in writing, from Charles Whittall with Venetian Isles at Horizon West, LLC for the amendment of such Resolution to combine and include the subdivisions which are more fully described in "Exhibit A" of this resolution and the metes and bounds parcels which are more fully described in "Exhibit B" of this resolution in that portion of the unincorporated area of Orange County and to keep the existing streetlighting inventory of 105 - 250 watt 27,500 lumen high pressure black decorative roadway fixtures with 105 - 32 foot single decorative maitland octagonal concrete poles; and

WHEREAS, this Board has determined that the amendment and restatement of the existing MSBU, the purpose of which is to combine and include the subdivisions which are more fully described in "Exhibit A" and the metes and bounds parcels which are more fully described in "Exhibit B" of this resolution and to increase the existing streetlighting inventory as requested by the Developers, 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 will be benefited, now and in the future, and that the existing MSBU should be amended and restated to combine said subdivisions and metes and bounds parcels and to increase the existing streetlighting inventory; and

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

**RECORDING DEPARTMENT: RETURN TO FINANCE & ACCOUNTING SPECIAL ASSESSMENTS**

1. The foregoing "WHEREAS" clauses are presumed to be true and correct and are hereby incorporated into the text of the resolution.

2. The **Lakeside Village Area 11/2017** Resolution for streetlighting which is recorded in Official Records Document Number **20170274910**, Public Records of Orange County, Florida, is hereby amended as the **Lakeside Village Area 11/2020** MSBU, subject to final adjustment and approval as provided for in Section 197.3632, Florida Statutes. This MSBU is to combine and include said subdivisions and said metes and bounds parcels the boundaries plat books, pages, sections, townships, ranges, and lots of the subdivisions as shown in "**Exhibit A**" of this resolution and the metes and bounds parcels as shown in "**Exhibit B**" of this resolution; Public Records of Orange County, Florida and to increase the streetlighting inventory which is more fully described below. The purpose of such MSBU is to provide for collection and disbursement by the 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 current used in their operation, and for payment of administrative costs and appropriate reserves for cash balance. It is the understanding of the County that **Duke Energy Florida, Inc.** is to construct, or has constructed in accordance with standards approved by the Orange County Public Works Department, all necessary streetlighting equipment at no expense to the County, prior to or during construction of those portions of the subdivisions as shown in Exhibit "A" of this resolution and the metes and bound parcels as shown in Exhibit "B" of this resolution 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 **105 - 250 watt 27,500 lumen high pressure sodium black decorative roadway** fixtures at **\$17.77** per fixture, per month and **105- 32 foot single decorative maitland octagonal concrete** poles at **\$16.29** per pole, per month for a yearly rate of **\$44,003.13**, 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 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 Lakeside Village Area subdivisions as shown in "Exhibit A" of this resolution and the metes and bounds parcel as shown in Exhibit "B" of this resolution 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. After presentation and approval by the Board, it is understood and agreed between the County and the Developer that (if applicable) as Lakeside Village Area subdivisions as shown in Exhibit "A" of this resolution and the metes and bounds parcel as shown in Exhibit "B" of this resolution expands the additional Additions, Phases, Sections, Units and/or etc., as the case 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 revised contract between the County and Duke Energy Florida, Inc. for Lakeside Village Area will not be effective until November 1, 2020.** Streetlights installed prior to this date are the responsibility of the developer and not the County. It is further understood that only 105 - 250 watt 27,500 lumen high pressure sodium black decorative roadway fixtures at \$17.77 per fixture, per month and 105 - 32 foot single decorative maitland octagonal concrete poles at \$16.29 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, 2020** 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 Lakeside Village Area subdivisions and the metes and bounds parcels as shown in "Exhibit B" 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 **\$50,705.52** and the estimated annual charge to each individual freeholder is **\$492.00** per acre as shown in "Exhibit C" of this resolution. Proceeds of collection of such assessments as provided hereinafter 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 plats Plat Books and Pages of the subdivisions as shown in Exhibit "A" of this resolution and the metes and bounds parcels as shown in Exhibit "B" of this resolution, 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.

9. This resolution which amends and restates the resolution recorded in Official Records Document Number 20170274910, is controlling and supersedes the resolution recorded in Official Records Document Number 20170274910, Public Records of Orange County, Florida.

ADOPTED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2020

ORANGE COUNTY, FLORIDA

BY: \_\_\_\_\_  
ORANGE COUNTY MAYOR

DATE: \_\_\_\_\_

ATTEST: Phil Diamond, Orange County Comptroller  
as Clerk of the Board of County Commissioners

BY: \_\_\_\_\_  
DEPUTY CLERK

Lakeside Village Area  
Subdivisions  
Exhibit "A"

Subdivisions	Plat Book / Page	Section Township Range Subcode	Lots / Blocks / Buildings / Tracts / Units	Number of Assessable Parcels
Crosswater at Lakeside Village	76/131-132	36-23-27-1350	Lot 1	1
Lakeside Village Center	75/99-100	36-23-27-5450	Lots 1 through 9	4
Lakeside Village Townhomes	78/114-116	36-23-27-5451	Lots 1 through 32	6
Residences at Lakeside Village	78/86-87	36-23-27-7000	Lot 1	32
Lakeside Village Center South	87/94-95	36-23-27-5452	Lots 1 through 4	1
Starchild Academy	84/133-134	36-23-27-8146	Lot 1	1
North of Alberts – Westside	89/81-89	25-23-27-5839	Lots 1, 2 and 4	3
<b>North of Alberts – Westside Replat</b>	<b>101/84-85</b>	<b>25-23-27-5838</b>	<b>Lot 3</b>	<b>1</b>
			<b>Total Lots 2020</b>	<b>49</b>

Lakeside Village Area  
Metes and Bounds Parcels  
Exhibit "B"

Parcel ID Number	Legal Description
36-23-27-0000-00-017	COMM NW COR OF NE1/4 OF SEC 36-23-27 TH RUN N89-29-49E 783.85 FT TH N00-03-03E 411.50 FT TH S20-39-45E 176.18 FT TH S70-00-00W 620.95 FT TH N65-00-00E 27 FT TH N20-00-00W 163.71 FT TO POB & (LESS COMMENCE AT THE NORTHWEST CORNER OF THE NORTHEAST 1/4 OF SECTION 36. TOWNSHIP 23 SOUTH RANGE 27 EAST ORANGE COUNTY FLORIDA THENCE RUN N89-29-49E ALONG THE NORTH LINE OF THE NORTHEAST 1/4 OF SECTION 36 A DISTANCE OF 783.85 FEET THENCE DEPARTING SAID NORTH LINE RUN S20-00-00E A DISTANCE OF 18.54 FEET TO THE POINT OF BEGINNING THENCE RUN N70-00-00E A DISTANCE OF 46.00 FEET THENCE RUN S20-00-00E A DISTANCE OF 49.00 FEET THENCE RUN S70-00-00W A DISTANCE OF 46.00 FEET THENCE RUN N20-00-00W A DISTANCE OF 49.00 FEET TO THE POINT OF BEGINNING)

Lakeside Village Area  
Acres and Per Acre Assessment Summary  
For November 2017  
Exhibit "C"

Description	Parcel ID Number	Acres	Benefit	Assessable Acres	Total Assessment
Crosswater at Lakeside Village	36-23-27-1350-01-000	17.31	Yes	17.31	8,516.52
Lakeside Village Center	36-23-27-5450-01-000	1.03	Yes	1.03	506.76
	36-23-27-5450-02-000	.82	No	0	0
	36-23-27-5450-03-000	.81	No	0	0
	36-23-27-5450-04-000	.78	No	0	0
	36-23-27-5450-05-000	1.22	No	0	0
	36-23-27-5450-06-000	2.05	No	0	0
	36-23-27-5450-07-000	.86	Yes	.86	423.12
	36-23-27-5450-08-000	1.00	Yes	1.00	492.00
	36-23-27-5450-09-000	10.98	Yes	10.98	5,402.16
Lakeside Village Center South	36-23-27-5452-00-001	1.601	No	0	0
	36-23-27-5452-01-000	1.903	Yes	1.90	934.80
	36-23-27-5452-01-001	1.089	Yes	1.09	536.28
	36-23-27-5452-01-002	0.87	Yes	0.87	428.04
	36-23-27-5452-01-003	1.01	Yes	1.01	496.92
	36-23-27-5452-01-004	1.77	Yes	1.77	870.84
	36-23-27-5452-01-005	0.23	Yes	0.23	113.16
	36-23-27-5452-01-006	1.28	Yes	1.28	629.76
	36-23-27-5452-01-007	1.34	Yes	1.34	659.28
	36-23-27-5452-02-000	2.223	Yes	2.22	1092.24
	36-23-27-5452-03-000	1.999	Yes	2.00	984.00
Lakeside Village Townhomes	36-23-27-5451-00-001	.00	No	0	0
	36-23-27-5451-00-002	.10110	No	0	0
	36-23-27-5451-00-003	.03939	No	0	0
	36-23-27-5451-00-010	.08096	Yes	.08	39.36



Lakeside Village Area  
Acres and Per Acre Assessment Summary  
For November 2017  
Exhibit "C"

Description	Parcel ID Number	Acres	Benefit	Assessable Acres	Total Assessment
	36-23-27-5451-00-020	.07549	Yes	.07	34.44
	36-23-27-5451-00-030	.07517	Yes	.07	34.44
	36-23-27-5451-00-040	.07979	Yes	.08	39.36
	36-23-27-5451-00-050	.07675	Yes	.08	39.36
	36-23-27-5451-00-060	.06718	Yes	.07	34.44
	36-23-27-5451-00-070	.06605	Yes	.07	34.44
	36-23-27-5451-00-080	.07261	Yes	.07	34.44
	36-23-27-5451-00-090	.07369	Yes	.07	34.44
	36-23-27-5451-00-100	.06403	Yes	.06	29.52
	36-23-27-5451-00-110	.06241	Yes	.06	29.52
	36-23-27-5451-00-120	.06810	Yes	.07	34.44
	36-23-27-5451-00-130	.06747	Yes	.07	34.44
	36-23-27-5451-00-140	.06065	Yes	.06	29.52
	36-23-27-5451-00-150	.06065	Yes	.06	29.52
	36-23-27-5451-00-160	.07582	Yes	.08	39.36
	36-23-27-5451-00-170	.07583	Yes	.08	39.36
	36-23-27-5451-00-180	.06067	Yes	.06	29.52
	36-23-27-5451-00-190	.06067	Yes	.06	29.52
	36-23-27-5451-00-200	.07326	Yes	.07	34.44
	36-23-27-5451-00-210	.07326	Yes	.07	34.44
	36-23-27-5451-00-220	.06067	Yes	.06	29.52
	36-23-27-5451-00-230	.06067	Yes	.06	29.52
	36-23-27-5451-00-240	.07326	Yes	.07	34.44
	36-23-27-5451-00-250	.07316	Yes	.07	34.44
	36-23-27-5451-00-260	.06067	Yes	.06	29.52
	36-23-27-5451-00-270	.06067	Yes	.06	29.52
	36-23-27-5451-00-280	.07327	Yes	.07	34.44
	36-23-27-5451-00-290	.07327	Yes	.07	34.44
	36-23-27-5451-00-300	.06068	Yes	.06	29.52
	36-23-27-5451-00-310	.06068	Yes	.06	29.52
	36-23-27-5451-00-320	.07074	Yes	.07	34.44
Parcel	36-23-27-0000-00-017	1.76	No	0	0
Residences at Lakeside Village	36-23-27-7000-01-300	21.909	Yes	21.91	10,779.72
Starchild Academy	36-23-27-8146-01-000	1.97	Yes	1.97	969.24
North of Alberts – Westside	25-23-27-5839-01-000	9.36	Yes	9.36	4,605.12
	25-23-27-5839-02-000	.72	Yes	.72	354.24
	25-23-27-5839-04-000	17.37	Yes	17.37	8,546.04
<b>North of Alberts – Westside Replat</b>	<b>25-23-27-5838-03-000</b>	<b>4.67</b>	<b>Yes</b>	<b>4.67</b>	<b>2,297.64</b>
<b>Totals for 2020</b>				<b>103.06</b>	<b>50,705.52</b>