



OFFICE OF COMPTROLLER

INTEROFFICE MEMO

ORANGE
COUNTY
FLORIDA

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Finance and Accounting Department
Special Assessments
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Date: February 24, 2026

To: Mayor Jerry L. Demings
and
County Commissioners

From: Eric Gassman, Chief Deputy Comptroller 

Contact: Ann Curtis, 407-836-5770

Subject: Public Hearing to amend the existing Municipal Service Benefit Unit (MSBU) for General Lake Cleaning, Water Quality Improvement, Maintenance and Aquatic Plant Control.

MSBU District: **Lake Roberts and Lake Reaves**

Applicant: Elizabeth R. Johnson
Environmental Protection Division (EPD)

District: Commissioner Wilson, District 1

Report: The attached resolution will amend the Lake Roberts and Lake Reaves MSBU to include Watercrest at Windermere to provide revised Exhibits for the metes and bounds parcels, subdivisions for the boundaries of the Lake Roberts and Lake Reaves MSBU.

Effective Date: The MSBU for Lake Roberts and Lake Reaves MSBU would be effective immediately.

Action Requested: Approval of the attached resolution.

**RESOLUTION
OF THE
ORANGE COUNTY BOARD OF COUNTY COMMISSIONERS
ADOPTING THE SECOND AMENDMENT
TO THE RESOLUTION OF THE
BOARD OF COUNTY COMMISSIONERS
(ORIGINALLY ADOPTED MAY 19, 2009)
FIRST AMENDMENT ADOPTED ON MARCH 22, 2022
FOR GENERAL LAKE CLEANING, WATER QUALITY
IMPROVEMENT, MAINTENANCE
AND AQUATIC PLANT CONTROL SERVICES FOR**

**Lake Roberts / Lake Reaves
11/2026**

WHEREAS, Section 125.01 (01) (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 ("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, Florida (the "Board") is the governing board of the County; and

WHEREAS, the Board established an MSBU by resolution adopted on May 19, 2009, recorded in Document Number 20090313535, Pages 1 through 6, Public Records of Orange County; as amended on March 22, 2022, and recorded in Document Number 20220313507, Pages 1 through 7 Public Records of Orange County ("Resolution"); and

WHEREAS, the Board has received a request from the Developer and Environmental Protection Division ("EPD") to modify the MSBU boundaries in that portion of the County known as Lake Roberts / Lake Reaves to include certain benefited property surrounding Lake Roberts / Lake Reaves; and

WHEREAS, the City of Winter Garden ("City") adopted Ordinance No. 22-11 on May 12, 2022 consenting to the modification of the Lake Roberts / Lake Reaves MSBU boundaries to include the Winter Garden Property as set forth in Exhibit "D" and Exhibit "E" and the levy of special assessments on the Winter Garden Property in order to pay for a portion of the costs of general lake cleaning, water quality improvement, maintenance and aquatic plant control services for Lake Roberts / Lake Reaves; 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 for Lake Roberts / Lake Reaves will specially benefit the Winter Garden Property; and

WHEREAS, the Board hereby finds that the boundaries of the Lake Roberts / Lake Reaves MSBU should be modified and that the Resolution should be amended; and

RECORDING DEPARTMENT: RETURN TO FINANCE & ACCOUNTING SPECIAL ASSESSMENTS

WHEREAS, in accordance with Section 197.3632, Florida Statutes, the County published notice of its intent to use the uniform method of collecting special assessments on property within the Lake Roberts / Lake Reaves MSBU on January 11, 2026, January 18, 2026, January 25, 2026 and February 1, 2026 and adopted a resolution stating its intent to do so on February 10, 2026.

NOW 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 this Second Amendment.
2. Exhibit "A" and Exhibit "B" attached to the Resolution are hereby deleted in their entirety and replaced with the versions of **Exhibit "A" and Exhibit "B"** attached to this Second Amendment. The Resolution is hereby amended to modify the boundaries of the MSBU to include and assess all properties described on **Exhibit "B" and Exhibit "D"** for metes and bounds parcels and **Exhibit "C" and Exhibit "E"** for certain subdivisions. **Exhibit "A"** provides a map of the area that surrounds Lake Roberts / Lake Reaves.
3. The estimated annual non-ad valorem special assessment to each freeholder of lakefront access property is \$200.00. The estimated annual non-ad valorem special assessment to each freeholder of non-lakefront property is \$100.00.
4. Each property owner affected by this Second Amendment has been provided with 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 Second Amendment has been provided first class mail notice of the time and place of the public hearing at which this Second Amendment 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 the County four times preceding the public hearing.
5. Except as herein specifically provided all the remaining terms and conditions of the Resolution shall remain in full force and effect.
6. This Second Amendment shall take effect upon adoption by the Board, and the provisions of the MSBU Resolution shall apply to all properties described on **Exhibit "B", Exhibit "C", Exhibit "D" and Exhibit "E"** of this Second Amending Resolution.

ADOPTED THIS _____ DAY OF _____, 2026

ORANGE COUNTY, FLORIDA

BY: _____
ORANGE COUNTY MAYOR

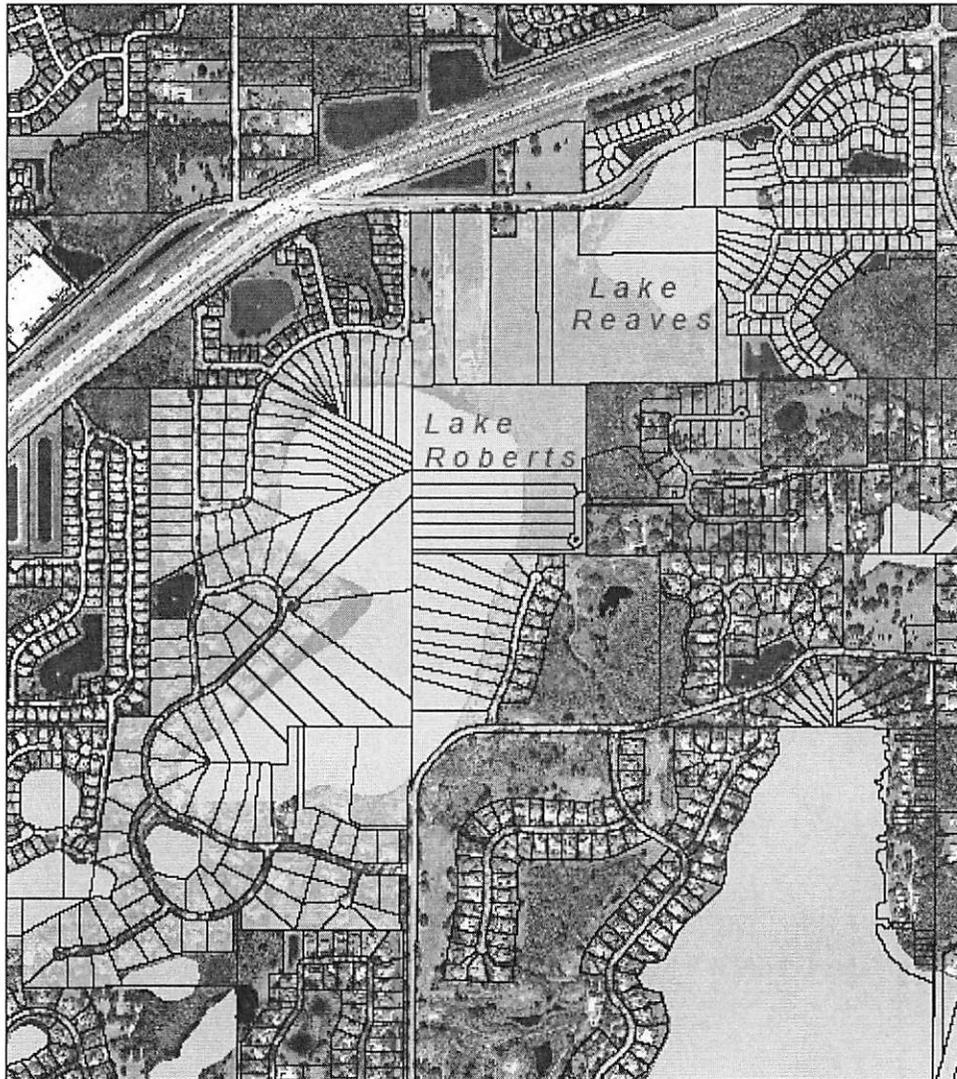
DATE: _____

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

BY: _____
DEPUTY CLERK

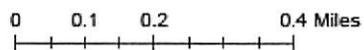
Exhibit "A"

Lake Roberts/ Lake Reaves MSBU Parcels



Legend

 Roberts_Reaves_MSBU



January 23, 2026

Exhibit "B"
 Parcels in Unincorporated Orange County
 Metes and Bounds

Parcel ID Number	Parcel Legal Description
01-23-27-0000-00-015	BEG 378.17 FT E OF NW COR OF NW1/4 OF SW1/4 RUN E 130 FT FOR POB CONT E 416.05 FT S 718.70 FT S 65 DEG E 125.90 FT E 359.65 FT S 25 FT W 365 FT N 65 DEG W 405 FT W 83.16 FT N 63 1.33 FT FOR POB (LESS E 30 FT FOR RD) IN SEC 01-23-27
01-23-27-0000-00-031	BEG 924.05 FT E OF NW COR OF SW1/4 RUN E TO NE COR 40 ACRES S 764.4 FT W 359.65 FT N 65 DEG W 125.90 FT N 718.70 FT TO POB (LESS E 30 FT FOR RD R/W) IN SEC 01-23-27
36-22-27-0000-00-045	THE W 600 FT OF SE1/4 OF SW1/4 (LESS W1/4 OF SE1/4 OF SW1/4) SEC 36-22-27
36-22-27-0000-00-049	THE W1/8 OF SE1/4 OF SW1/4 SEC 36-22-27 (LESS RD R/W) & (LESS PT CUT FOR AG 36-22-27-0000-00-092)
36-22-27-0000-00-053	THE E1/2 OF W1/4 OF SE1/4 OF SW1/4 OF SEC 36-22-27 (LESS RD R/W)
36-22-27-0000-00-058	BEG AT SE COR OF SE 1/4 OF THE SW 1/4 OF SEC, TH RUN S88-42-04W 256.59 FT, TH N00-37-05W 1332.48 FT, TH N88-58-00E 208.7 FT, TH S00-37-05E 346 FT, TH N88-57-41E 49.48 FT, TH S00-31-27E 985.31 FT TO POB & THE SOUTH 985.27 FT OF W 3/4 OF SW1/4 OF SE1/4 OF SEC 36-22-27
36-22-27-0000-00-062	THE E 358.70 FT OF W 958.70 FT OF SE1/4 OF SW1/4 OF SEC 36-22-27 (LESS N 208.70 FT OF W 208.70 FT THEREOF) & (LESS RD R/W)
36-22-27-0000-00-071	BEG 256.59 FT W OF SE COR OF SE1/4 OF SW1/4 TH W 110.72 FT N 1333 FT E 110.72 FT S 1332.48 FT TO POB IN SEC 36-22-27
01-23-27-8840-00-190	WATERCREST AT WINDERMERE 118/50 LOT 19
01-23-27-8840-00-200	WATERCREST AT WINDERMERE 118/50 LOT 20
01-23-27-8840-00-210	WATERCREST AT WINDERMERE 118/50 LOT 21
01-23-27-8840-00-220	WATERCREST AT WINDERMERE 118/50 LOT 22
01-23-27-8840-00-230	WATERCREST AT WINDERMERE 118/50 LOT 23
01-23-27-8840-00-240	WATERCREST AT WINDERMERE 118/50 LOT 24

Exhibit "C"
Subdivisions in Unincorporated Orange County

Subdivision Name	Plat Book / Pages	Section Township Range	Lot Numbers
Butler Bay Unit 3	18/4-9	01-23-27	Lots 101-112
Lake Roberts Landing	69/6-10	36-22-27	Lots 48-58
Reserve at Waterford Pointe Phase 1	42/23-27	01-23-27	Lots 10-47
Waterford Pointe	24/19-22	01-23-27	Lots 1-5 Lots 60-66 Lots 69-96
Waterford Pointe Lot 59 Replat	38/121	02-23-27	Lot 59
Waterford Pointe Lots 67 and 68 Replat	33/78	01-23-27	Lots 67-68
Waterford Pointe Phase 2 Replat	34/125-127	01-23-27	Lots 6-35 Lots 55-58

Exhibit "D"
Parcels in Winter Garden
Metes and Bounds

Parcel ID Number	Parcel Legal Description
36-22-27-0000-00-032	THAT PART OF THE SE 1/4 OF THE SW 1/4 (LESS THE WEST 1278 FT THEREOF) AND THAT PART OF THE W3/4 OF SW1/4 OF SE1/4 SEC 36-22-27 ALL LYING NORTHERLY AND EASTERLY OF THE FOLLOWING DESC LANDS: BEG AT SE COR OF SE 1/4 OF THE SW 1/4 OF SEC, TH RUN S88-42-04W 256.59 FT, TH N00-37-05W 1332.48 FT, TH N88-58-00E 208.7 FT, TH S00-37-05E 346 FT, TH N88-57-41E 49.48 FT, TH S00-31-27E 985.31 FT TO POB & THE SOUTH 985.27 FT OF W 3/4 OF SW1/4 OF SE1/4 OF SEC 36-22-27 (REF DB 633/412 & ORB 4013/2199)
36-22-27-0000-00-033	BEG 1043.13 FT W OF SE COR OF SE1/4 TH RUN N 47 DEG W 29.08 FT W 410.65 FT N 335.21 FT W 106.07 FT N 248.47 FT N 25 DEG W 181.38 FT TO W LINE OF E1/4 OF SW1/4 OF SE1/4 TH S 769.98 FT E 613.61 FT TO POB SEC 362227

Exhibit "E"
Subdivisions in Winter Garden

Subdivision Name	Plat Book / Pages	Section Township Range	Lot Numbers
Cambridge Crossing Phase 1	42/96-97	36-22-27	Lots 1-71
Cambridge Crossing Phase 1A	45/21-22	36-22-27	Lots 1-16
Cambridge Crossing Phase 2	43/147-148	36-22-27	Lots 72-140