

OFFICE OF COMPTROLLER

INTEROFFICE MEMO

ORANGE COUNTY **FLORIDA** Phil Diamond, CPA County Comptroller

Finance and Accounting Department

Special Assessments

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Date:

March 6, 2023

To:

Mayor Jerry L. Demings

From:

Eric Gassman, Chief Deputy Comptroller

Ann Dawkins, 407,000

Contact:

Subject:

Public Hearing to Amend a Municipal Service Benefit Unit (MSBU) for

Streetlighting

MSBU District:

International Drive Extension Area

Applicant:

Dominic Garrambone, President

Orlando Self Storage LLC

District:

Commissioner Wilson, District 1

Report:

The attached resolution will amend the existing MSBU for streetlighting. The amendment will add 2 lots of Orlando Storage. This will allow all of

the 424 parcels to be assessed for streetlighting.

Streetlighting:

The streetlighting inventory for Duke Energy Florida, Inc. is on the second page of this memorandum as shown in Exhibit "D" and the streetlighting inventory for Duke Energy Florida. Inc. is on the second page of this memorandum as shown in Exhibit "E". The estimated assessment for the amending MSBU for streetlighting is \$4.00 per front foot, per lot / per parcel. Last year's assessment was \$3.30 per front foot, per lot/ per

parcel.

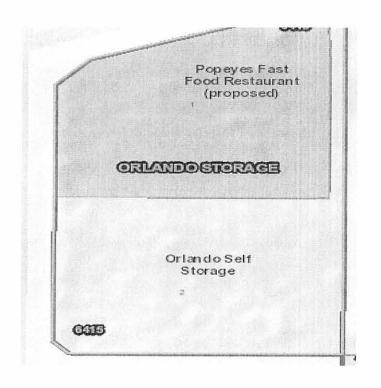
Effective Date:

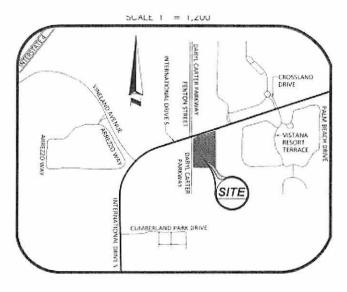
The amending MSBU's would be effective November 1, 2023.

Action Requested:

Approval of attached resolution for streetlighting.

International Drive Extension Area





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

International Drive Extension Area 11/2023

WHEREAS, Section 125.01 (1) (q), Florida Statutes, grants Orange County ("County") the power to establish Municipal Service Benefit Units ("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, Florida, ("Board"), is the governing board of Orange County, Florida ("County") pursuant to Its charter; and

WHEREAS, by the Resolution dated May 2, 2006, the Board established the International Drive Extension Area Municipal Service Benefit Unit ("MSBU") for streetlighting ("Resolution"), said Resolution being recorded in Official Records as Document Instrument Number 20060307593, Public Records of Orange County, Florida; and

WHEREAS, the County has now received a request, in writing, from Dominic Garrambone, President from Orlando Self Storage, LLC. for the amendment of such Resolution to combine and include the parcel identification numbers and the subdivisions which are more fully in Exhibits "A" and "B" in that portion of the unincorporated area of Orange County and the existing streetlighting inventory which is 143 – 400 watt HPS (high pressure sodium) shoe box fixtures, 56 – 400 watt hat box bronze fixtures with 199 – 16 foot fiberglass black poles to 199 – 210 watt LED (light emitting diode) shoebox bronze type III fixtures with 199 - 35 foot promenade bronze 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 and the parcel identification numbers which are more fully described in Exhibits "A" and "B" and the existing streetlighting inventory will be upgraded 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 will be benefited, now and in the future, and that the existing MSBU should be amended and restated to combine said subdivision and the parcel identification numbers and to upgrade the existing streetlighting inventory; 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.

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2. The International Drive Extension Area 11/06 Resolution for streetlighting, which is recorded in Official Records as Document Instrument Number 20060307593, Public Records of Orange County, Florida, is hereby amended as the International Drive Extension Area 11/2023 MSBU. subject to final adjustment and approval as provided for in Section 197.3632, Florida Statutes, This MSBU is to combine and include said parcel identification numbers and subdivisions, the boundaries of which appear on the recorded plats of the subdivisions, Plat Books, Pages, Sections 23, 24, 26 and 35, Township 24, Range 28, and Lots as shown in Exhibits "A" and "B", Public Records of Orange County, Florida and to upgrade the streetlighting inventory which is more fully described below. The purpose of such MSBU is to provide for collection and disbursal 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 International Drive Extension Area 11/2023 MSBU 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 199 - 210 watt LED (light emitting diode) shoebox bronze type III fixtures at \$22.78 per fixture, per month and 199 - 35 foot promenade bronze concrete poles at \$18.99 per pole, per month for a yearly rate of \$102,255.07, 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 International Drive Extension Area 11/2023 MSBU 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 International Drive Extension Area 11/2023 MSBU 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 International Drive Extension Area 11/2023 MSBU will not be effective until November 1, 2023. Streetlights installed prior to this date are the responsibility of the developer and not the County. It is further understood that only 199 - 210 watt LED (light emitting diode) shoebox bronze type III fixtures at \$22.78 per fixture, per month and 199 - 35 foot promenade bronze concrete poles at \$18.99 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, 2023 and will be levied each 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 International Drive Extension Area 11/2023 MSBU 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 \$138,988.56 and the estimated annual charge to each individual freeholder is \$4.00 per front foot. 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 parcel identification numbers and the recorded plats, Plat Books and Pages as shown in Exhibits "A" and "B", 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 four times preceding the public hearing.
- 8. The Board of County Commissioners shall be the governing board of said Municipal Service Benefit Unit.

ADOPTED THIS		_ DAY OF	, 2023
ORANGE COUNTY, FLORIDA			
BY:	ORANGE COUNTY N	MAYOR	
DATE:			
ATTEST:	Phil Diamond, County as Clerk of the Board	Comptroller of County Commissioners	3
BY:	DEPUTY CLERK		

Florida.

9. This resolution, which amends and restates the resolution recorded in Official Records as Document Instrument Number 20060307593, is controlling and supersedes the resolution recorded in Official Records as Document Instrument Number 20060307593, Public Records of Orange County,

International Drive Extension Subdivisions - Condominiums Resorts Exhibit "A"

		Section	
Name	Plat Book / Page	Township	Lot Numbers /
1	, idi book, ago	Range	Units / Buildings
Crowne Plaza Resort Phase 1 at	41/46-47	24-24-28	Lots 1 and 2
Wilderness Creek Phase 2			Tracts A and B
Crowne Plaza Resort Phase 2 at	50/147-148	24-24-28	Lots 1 through 3
Wilderness Creek Phase 2			_
Crowne Plaza Resort Phase 3 at	58/69-71	24-24-28	Lots 1 through 4
Wilderness Creek Phase 2			
Discovery Palms Condominium	8076/894-1073*	23-24-28	All units and buildings
	Official Records		
	Book		
Hess At International Drive	51/115-116	35-24-28	Lot 1
International Plaza	29/110	34-24-28	Lot 1
Kingstown Reef Vacation Ownership	6004/3387-3506*	24-24-28	All units and buildings
Resort	Official Records		
	Book		
Kingstown Reef Vacation Ownership	6292/5058-5090*	24-24-28	All units and buildings
Resort Phase 2	Official Records		J
	Book	l	
Kingstown Reef Vacation Ownership	6529/3388-3422*	24-24-28	All units and buildings
Resort Phase 3	Official Records		
	Book		
Lake Brvan International	29/25-26	34-24-28	Lot 1
Lake Eve Phase 1	29/21-22	23-24-28	Lots 1 and 2
Lake Eve Phase 2	29/23-24	23-24-28	Lot 1

International Drive Extension Subdivisions – Condominiums - Resorts Exhibit "A"

Name	Plat Book / Page	Section Township Range	Lot Numbers / Units / Buildings
Lake Park Resort	29/14	26-24-28	Lot 1
Little Lake Brvan Parcel7	48/90-92	23-24-28	Lot 2
Regency Village	48/86	23-24-28	Lots 1, 8 and 9
Tuscany Village Vacation Suites Phase 1	6630/4259-431O* Official Records Book/ Page(s)		All building and units
Wilderness Creek Phase 1	34/52	24-24-28	Lot 1
Wildwood International	29/27	23-24-28	Lot 1
Worldmark (The Club at Orlando	6715/1581-1622* Official Records Book/ Page(s)		All units and buildings

International Drive Extension Parcel Identification Numbers Exhibit "B"

Parcel ID Number	Legal Description
23-24-28-0000-00-014	COMM SW COR OF NW1/4 THE 1477.42 FT TOE LINE INT'L DRIVE FOR POB TH RUN NELY 672.59 FT S 412.69 FT W 517.67 FT TO POB IN SEC 23-24-28
23-24-28-5844-00-020	WILLIS R MUNGERS LAND SUB E/22 LOTS 2 & 31 (LESS BEG SECOR OF LOT 31 RUN W 318.94 FT N 72 DEG E 335.02 FT S 103.17 FT TO POB
23-24-28-5844-00-060	WILLIS R MUNGERS LAND SUB E/22 LOTS 8, 25 & 40 & THAT PT OF LOTS 7, 26 & 39 LYING WLY OF LAKE EVE PHASE 1 29/21 & NLY OF INTERNATIONAL DRIVE & THAT R/W LYING BETWEEN LOTS 25 & 26 AND LOTS 39 & 40 VACATED PER OR 6425/6037 (LESS N 15 FT PER OR 1740/247 & W 15 FT PER OR 165/57 FOR R/W)
23-24-28-5844-00-230	WILLIS R MUNGERS LAND SUB E/22 LOTS 23 & 42 & THAT PART OF LOT 55 LYING N OF INTERNATIONAL DR & THAT R/W LYING BETWEEN LOTS 23 & 42 VACATED PER OR 6425/6037
23-24-28-5844-00-240	WILLIS R MUNGERS LAND SUB E/22 LOT 24 & THAT PART OF LOTS 41 & 56 LYING N OF INTERNATIONAL DR & THAT R/W LYING BETWEEN LOTS 24 & 41 VACATED PER OR 6425/6037 (LESS E 15 FT FOR R/W PER 165/56 & 57)
23-24-28-5844-00-320	WILLIS R MUNGERS LANO SUB E/22 COMM NE COR OF NE1/4 OF SAID SEC RUNS 1298.55 FT TO S RW LINE OF INTER- NATIONAL DR EXT & POB TH S 1486.15 FT S 661.30 FT W 475.80 FT N 1993.37 FT TO SAIDS RW LINE TH ALONG RW N 71 DEG E 496.99 FT TO POB (INCLUDES VAC RW PER 4394/450) & COMM NE COR OF NE1/4 OF SAID SEC RUNS 1298.55 FT TO S RW LINE OF INTER- NATIONAL DR EXT TH S 71 DEG W 498.99 FT TO POB TH S 1993.37 FT W 515.91 FT N 661.09 FT N 1165.15 FT TO SAIDS R/W LINE TH ALONG R/W N 71 DEG E 541.27 FTTO POB (LESS BELLA FLORIDA CONDO PHASES 1 THROUGH 11) LESS KEY WEST CONDO PHASES 1 THRU 3)

International Drive Extension Parcel Identification Numbers Exhibit "B"

Parcel ID Number	Legal Description
23-24-28-5844-00-551	WILLIS R MUNGERS LAND SUB E/22 THAT PART OF LOTS 55 & 56 DESC AS COMM SECOR OF NW1/4 OF SEC RUN W 15 FT N 15 FT TO SECOR OF LOT 56 THW 15 FT TO POB CONT W 635.02 FT N 397.94 FT NELY ALONG CURVE 53.25 FT N 72 DEG E 614.79 FT S 605.16 FTTO POB
23-24-28-5844-00-570	WILLIS R MUNGERS LAND SUB E/22 THAT PT OF LOTS 39 40 57 & 58 LYING WLY OF LAKE EVE PHASE 1 29/21 & SLY OF INTERNATIONAL DRIVE {LESS COMM NW COR OF LOT 2 OF LAKE EVE PHASE 1 29/21 TH ALONG W LINE RUN S 414.85 FT FOR POB TH CONT S 361.72 FT TO POINT ON N LINE OF A 30 FT R/W PER MUNGER PLAT THN 89 DEG W 483.32 FT TOW LINE OF LOT 57 THN 361.72 FT TH S 89 DEG E 483.09 FT TO POB)
24-24-28-0000-00-009	A PORTION OF LOT 2 OF CROWNE PLAZA RESORT PH 1 & WILDERNESS CREEK PH2 PB 41/46 DESC AS COMM NE COR TRACT A TH S 40 DEG E 209.03 FT SELY 123.58 FT FOR POB TH RUN N 58 DEG E 20.97 FT NELY 48.41 FT S 61 DEG E 7.72 FT ELY 71.88 FT S 20 DEG E 6.62 FT S 23 DEG W 87.83 FTWLY 67.84 FT NWLY 41.35 FT NWLY 18.70 FTTO POB
24-24-28-5844-00-170	WILLIS R MUNGERS LAND SUB E/22 THAT PART OF TRACT 17 LYING NLY OF INTERNATIONAL DRIVE
24-24-28-5844-00-171	WILLIS R MUNGERS LAND SUB E/22 THAT PART OF TRACT 17 LYING SLY OF INTERNATIONAL DRIVE

26-24-28-0000-00-001	BEG AT NW COR OF NW1/4 TH S 2640 FT THN 68 DEG E 294.16 FT N 46 DEG E 341.22 FT N 56 DEG E 165.62 FT N 38 DEG E 127.46 FT N 82 DEG E 17.53 FT S 57 DEG E 127.58 FT S 63 DEG E 66.59 FT S 77 DEG E 154.59 FT N 83 DEG E 201.83 FT N 58 DEG E 100.63 FT N 2130 FT W 1329.09 FT TO POB {LESS BEG AT NW COR OF NW1/4 THE 1204.09 FT FOR POB TH CONTE 125 FT S 1255.33 FT N 10 DEG W 390.24 FT NLY ALONG CURVE 530.96 FT N 344.09 FT TO POB) & MUNGER LAND CO E/23 PT LOT 53 DESC COMM SECOR NW1/4 RUNW 1354.71 FT N 481.33 FT FOR POB CONT N 179.96 FT TO NW CORE 100.78 FT S 2 DEG W 180.14 FT W 94.68 FT TO POB IN SEC 26-24-28 SEE 4108/1103 & 4227/2186
26-24-28-0000-00-002	COMM SECOR OF SE1/4 OF SW1/4 RUN W 1035.41 FT N 15 FT TH CONT N 792.37 FT TO POB TH W 280.67 FT TOE R/W LINE OF INTERNATIONAL DR N 521.60 FT TO A POINT ON THE CENTERLINE OF VAC R/W E 279.42 FT S 521.47 FTTO POB IN SEC 26-24-28
26-24-28-0000-00-042	COMM SECOR OF SE1/4 OF SW1/4 THW 1035.41 FTN 15 FT TON R/W LINE TO POB CONT N 792.37 FTW 280.67 FTTOE RN/ LINE OF INTERNATIONAL DRS 684.02 FT SELY ALONG CURVE 110.62 FT E 285.70 FT TO POB IN SEC 26-24-28 OR B&P 5829/3432,0N 08-17-99,INSTWD
26-24-28-5844-00-090	WILLIS R MUNGERS LAND SUB E/23 LOT 9 THROUGH 12 & 21 THROUGH 24 & 37 THROUGH 44 & 54 THROUGH 60 & 69 THROUGH 76 & 85 THROUGH 92 & 101 THROUGH 107 & 118 THROUGH 124 & VAC STS LYING N OF LOT 9 & N OF LOTS 37 THROUGH 40 & S OF LOTS 21 THROUGH 24 & N OF LOTS 41 THROUGH 44 & S OF LOTS 54 THROUGH 60 & N OF LOTS 69 THROUGH 76 & S OF LOTS 85 THROUGH 92 & N OF LOTS 101 THROUGH 107 & E OF LOTS 9 24 415673 88 105 & 120 & W OF LOTS 40 57 72 89 104 & 121 (LESS N 205 FT OF LOTS 10 11 & 12 & LESS PT FOR I-DR RN PER OR 4023/1169) & (LESS COMM INTERSEC OF N LINE OF LOT 12 & E R/W LINE OF INTERNATIONAL DR RUNS 205 FT TO POB TH E 331.22 FT S 220 FT W 328.86 FT NLY 97.14 FT N 122.90 FT TO POB) & (LESS THAT PART OF LOTS 21 & 44 LYING WLY OF INTERNATIONAL DRIVE) & THE NW1/4 OF NE1/4 OF SEC 26-24-28 SEE 3394/878 & 3464/1483 & INWILLIS R MUNGERS LAND SUB E/22 TRACTS 102 TO 104 & 121 TO 123 & VAC ST LYING S OF TRACTS 121 TO 123 & VAC RN./ LYING W OF TRACTS 104 & 121 & BEG AT THE NE COR OF NW1/4 OF SEC 26-24-28 TH RUN N 660.42 FT M/L W 313.58 FT M/L S 660.42 FT MILE 313.58 FT M/L TO POB

International Drive Extension Parcel Identification Numbers Exhibit "B"

Parcel ID Number	Legal Description
26-24-28-5844-00-530	WILLIS R MUNGERS LAND SUB E/23 LOT 53 (LESS BEG 1373.54 FT E & 15 FT N OF SW COR OF NW1/4 RUN N 11 DEG E'200.84 FT NLY 452.44 FT E 125 FT SLY 477.52 FT S 11 DEG W 175.23 FT W 127.6 FT TO POB FOR RD RNV & LESS BEG SW COR LOT 53 N649.29 FT E 100.78 FT SWLY 452.44 FT S 11 DEG W 200.84 FT W 18.75 FT TO POB) 3616/213 PER OR 4074/1627
26-24-28-5844-01-090	WILLISR MUNGERS LAND SUBE/23TRACT 109 & THAT CERTAIN PORTION OF A 15 FT WIDE VAC R/W THAT IS ADJACENT TO & LYING N OF TRACT 109 (LESS E62.5 FT FOR RD R/W) SEE 3237/128 & 4065/4286
26-24-28-5844-01-160	WILLIS R MUNGERS LAND SUB E/23 THEN 325 FT OF LOT 116 (LESS RD R/W DESC AS BEG AT THE SECOR OF LOT 116 W 65.87 FT N 650.87 FT E 62.5 FT S 650.74 FT TO POB) OR B&P 4744/2355 ON 05-11-94,INST WD
26-24-28-5844-01-162	WILLIS R MUNGERS LAND SUB E/23 LOT 116 (LESS THEN 325 FT & LESS THE RD R/W DESC AS BEG AT THE SECOR OF LOT 116 RUN W 65.87 FT N 650.87 FT E 62.5 FT S 650.74 FT TO POB) 4693/632 OR B&P 4693/0632,0N 01-26-94,INST WO

04.04.00.0000.00.001	DEC AT INTEROSPOTION OF MAINING OF CAME OF COMMENT OF C
	BEG AT INTERSECTION OF N LINE OF S1/2 OF SE1/4 OF NE1/4 & NELY RW OF SR 535 TH S 37 DEG E 425.3 FT N 53 DEG E 300 FT S 37 DEG E 150 FT S 53 DEG W 300 FT S 37 DEG E 150 FT N 53 DEG E 300 FT S 37 DEG E TO S LINE OF NE1/4 E TO SECOR OF NE1/4 N 685.92 FT W TO POB & COMM INTER- SECTION OF N LINE OF S1/2 OF SE1/4 OF NE1/4 & NELY RN./ LINE OF SR 535 TH S 37 DEG E 1267.17 FT FOR POB TH CONT S 37 DEG E 250 FT N 53 DEG E 300 FT S 37 DEG E TO E LINE OF SE1/4 TH N 441.37 FT W 330 FT MILS 37 DEG E TO A PT N 53 DEG E 300 FT FROM POB TH S 53 DEG W 300 FT TO POB & MUNGER LAND CO E/3 7 22 & 23
	W 1/2 LOT 45 & PARTS OF LOTS 46 THRU 48 LYING SLY OF INTERNATIONAL OR LOTS 49 50 & 51 & NW1/4 LOT 52 & THAT PT OF TRACT 80 LYING NELY OF ALINE LYING PARALLEL WITH & 330 FT ELY OF SR 535 & N1/21RACT 79 (LESS Rm PER CI91-7667 & O.R. 4813/4179) & (LESS PT PLATIED AS HESS AT INTERNATIONAL DRIVE PB 51/115) IN
34-24-28-0000-00-052	BEG AT NW COR OF E1/2 OF NW1/4 OF SE1/4 OF NE1/4 RUNS 304.12 FT N 85 DEG W 651.9 FT N 36 DEG W 320.99 FT E 844.07 FT TO POB IN SEC 34-24-28
34-24-28-0000-00-053	BEG 537.23 FTW OF SECOR OF N1/2 OF SE1/4 OF NE1/4 RUN W 213.74 FTN 4 DEG E 240.02 FT S 85 DEG E 68 FT ELY 129.25 FT S 229.17 FT TO POB IN SEC 34-24-28
34-24-28-0000-00-054	BEG AT SECOR OF N1/2 OF SE1/4 OF NE1/4 RUN W 537.22 FT N 229.17 FT ELY 543.77 FT S 299.49 FT TO POB IN SEC 34-24-28
35-24-28-0000-00-001	THAT PART OF W1/2 OF NW1/4 OF SEC 35-24-28 LYING W OF INT'L DRIVE & N OF WORLD CENTER DR (LESS BEG 338.61 FT E OF SW COR OF NW1/4 OF NW1/4 RUN N 663.07 FT E 214.67 FT S 577.85 FT S 50 DEG W 120.1 FT S 33.62 FT W 120.41 FT TO POB & IN WILLIS R MUNGERS LAND SUB E/23 BEG 338.36 FT E OF NW COR OF SW1/4 OF NW1/4 RUNE 193.33 FT SWLY 182.6 FT N 50 DEG W 50.79 FT N 65 FT TO POB BEING PART OF TRACT 47) & BEG 40.51 FT E OF NW COR OF W1/2 OF SE1/4 OF SE1/4 OF NW1/4 OF NW1/4 TH RUN SWLY 63.19 FT N 54.20 FT E 40.51 FT TO POB THIS DESC INCLUDES VAC R/W PER 4731/0530 & 5265/0824 - CI89-2825 - 2608/1613 - 3398/0426 - 3638/0579 - 3748/1448 -3832/3735 - 4015/4902 - 4015/4903 -4019/1542 - 4113/0733 - 4138/0472 - 4248/1625 - 5449/1516 - 5661/3428 - 5661/3435 - 5265/0824 - 5608/1436 - 5661/3203 - 5661/3455 - 5661/3468 - 5661/3480 - 5661/3500 - 5661/3529 - 5661/3566 - 5661/3573 - 5661/3597 - 5661/3620 - 5661/3622 - 5661/3647 - 5661/3786 - 5661/3863 - 5661/3882 - 5661/3897 - 5661/3899 - 5661/3942 - 5667/1016 - 3782/1196

International Drive Extension Parcel Identification Numbers Exhibit "B"

Parcel ID Number	Legal Description
35-24-28-0000-00-056	BEG 338.61 FT E OF SW COR OF NW1/4 OF NW1/4 RUN N 663.07 FT E 214.67 FT S 577.85 FT S 50 DEG W 120.1 FT S 33.62 FTW 120.41 FT TO POB & IN WILLIS R MUNGERS LAND SUB E/23 BEG 338.36 FT E OF NW COR OF SW1/4 OF NW1/4 RUNE 193.33 FT SWLY 182.6 FT N 50 DEG W 50.79 FT N 65 FT TO POB BEING PART OF TRACT 47 SEC 35-24-28 SEE 4143/0719 & 0733 4145/2620
35-24-28-5844-00-090	WILLIS RMUNGERS LAND SUB E/23 TRACTS 9 THROUGH 12 & 21 THROUGH 24 {LESS NW1/4 TRACT 10) & (LESS PT TAKEN ON N FOR R/W PER OR 5409/582) & (LESSCENTRAL FLORIDA GREENEWAY R/W ON S)
23-24-28-6415-01-000	ORLANDO STORAGE 108/130 LOT 1
23-24-28-6415-02-000	ORLANDO STORAGE 108/130 LOT 2