



OFFICE OF COMPTROLLER

ORANGE  
COUNTY  
FLORIDA

Phil Diamond, CPA  
County Comptroller  
Finance and Accounting Department  
Special Assessments  
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Date: January 3, 2025

To: David Rooney, Deputy Clerk

Through: Cheryl Gillespie, Agenda Development

From: Eric Gassman, Chief Deputy Comptroller

Staff persons and telephone number for public to contact to answer questions:  
Ann Dawkins, 407-836-5770

Re: Request Number **M25-001** for Approval of the Notice of Intent Resolution

Applicant: Special Assessments

Type of Hearing: To request approval of the Notice of Intent Resolution to use the Uniform Ad Valorem Method of Collection of Non-Ad Valorem Assessments for properties not yet scheduled for public hearings for proposed Municipal Service Benefit Units (MSBU's).

Hearing Required by F. S.# Florida Statute Sections 197.3632 and 125.01 (01) (q). **The resolution must be approved by March 1, 2025 to provide the means by which proposed special assessments may be included on the November 2025 real estate tax bill.**

Advertising Requirements / Timeframe: Publish in a newspaper of general circulation four (4) consecutive weeks prior to the date of the public hearing using a display ad.

Notify Abutters: N/A.

Estimated Time Required: One (1) minute.

District: All districts.

Hearing Controversial: No.

Report: Certain individuals, developers, and / or associations have requested the establishment and / or the amendment of the Municipal Service Benefit Unit (MSBU) as detailed in Exhibit "A" and Exhibit "B". The purpose of the hearing is to assure that, if the MSBU's are approved individually at separate public hearings, it will be possible to include them with the November 2025 real estate tax bill.

If the Board of County Commissioners (Board) approves this proposal, it is approving only the means by which it will collect special assessments imposed by the MSBU's. The special assessments would be imposed only at a second public hearing held prior to June 1, 2025. The Board will retain its prerogative to establish and / or to amend or not to establish and / or not to amend the MSBU's and to impose or not to impose any special assessments.

This hearing is a formality to reserve the Board's prerogative to place MSBU special assessments, if any, on the real estate tax bill for this November.

Materials being submitted as backup for public hearing request:

1. Resolutions – one (1) copy of the proposed resolution

**ADDITIONAL SPECIAL INSTRUCTIONS TO CLERK:**

1. Notify Special Assessments Section / Finance and Accounting Department of public hearing dates to prepare public hearing notice. Special Assessments will e-mail the public hearing memo to the Clerk.
2. **Send the original adopted resolutions to the Special Assessments Section / Finance and Accounting Department.**
3. Send one (1) certified copy of the adopted resolutions to the Special Assessments Section / Finance and Accounting Department.
4. Send one (1) tearsheet, one (1) proof of publication, and one (1) DR-413 of the public advertisement to the Special Assessments Section / Finance and Accounting Department.