

OFFICE OF COMPTROLLER



Received on January 8, 2026
Deadline: January 6, 2026
Publish: January 11th, January 18th,
January 25th, and February 1, 2026
INTEROFFICE MEMO

ORANGE
COUNTY
FLORIDA

Phil Diamond, CPA
County Comptroller
Finance and Accounting Department
Special Assessments
PO Box 38
Orlando, FL 32802
Telephone: 407-836-5770
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Date: January 6, 2026

To: Jennifer Lara-Klimetz, 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 Curtis, 407-836-5770

Re: Request Number **M26-001** 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, 2026 to provide the means by which proposed special assessments may be included on the November 2026 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.

Legislative file 26-0124

February 10, 2026 @ 2 p.m.

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 2026 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, 2026. 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.

NOTICE OF INTENT November 2026

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF ORANGE COUNTY, FLORIDA DECLARING THE BOARD'S INTENT TO USE THE UNIFORM METHOD OF COLLECTING NON-AD VALOREM SPECIAL ASSESSMENTS AS AUTHORIZED BY SECTION 197.3632, FLORIDA STATUTES; AS THE METHOD OF PROVIDING STREETLIGHTING, RETENTION POND DRAINAGE SERVICES, LAKE CLEANING SERVICES, LOT CLEANING FEES, ROAD IMPROVEMENTS, AND / OR CONSTRUCTION OF CENTRAL GRAVITY SEWER SYSTEM DECLARING THE NEED FOR SUCH NON-AD VALOREM SPECIAL ASSESSMENTS; AND DESCRIBING THE BOUNDARIES OF THE LAND THAT WILL BE SUBJECT TO SUCH NON-AD VALOREM SPECIAL ASSESSMENTS

WHEREAS, the Orange County Board of County Commissioners ("Board") has been asked to consider establishing and/or amending Municipal Service Benefit Units ("MSBU") in portions of Orange County for the purpose of providing streetlighting, retention pond drainage services, lake cleaning services, lot cleaning fees, road improvements, and / or construction of a sidebank filtration system.

WHEREAS, a non-ad valorem special assessment is the preferred means to fund the MSBU's to pay the annual expense of such streetlighting, retention pond drainage services, lake cleaning services, lot cleaning fees; and

WHEREAS, Section 197.3632, Florida Statutes; grants Orange County the power to impose and collect non-ad valorem special assessments using a uniform method prescribed therein; and

WHEREAS, Subsection 197.3632 (3), Florida Statutes; requires the Board to adopt a resolution, prior to March 1, which declares the Board's intent to use the Uniform Method of collecting such non-ad valorem special assessments.

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

1. The Board hereby declares its intent to use the Uniform Method of collecting non-ad valorem special assessments authorized by Section 197.3632, Florida Statutes; per Exhibit "A," for the purpose of providing streetlighting, retention pond drainage services, lake cleaning services, lot cleaning fees, road improvements and / or speed hump installation as contemplated by Section 125.01 (1) (q), Florida Statutes. The Board declares further that the levy of non-ad valorem special assessments against these properties is needed to provide funds to pay the cost of such streetlighting, retention pond drainage services, lake cleaning services, lot cleaning fees in order to ensure the health, safety, and welfare of the residents.
2. The boundaries of the real properties that will be subject to such non-ad valorem special assessments are described in Exhibit "A" and Exhibit "B" in this Resolution.
3. The Clerk to the Orange County Board of County Commissioners is hereby authorized and directed to send a copy of this Resolution by United States Mail to the Orange County Property Appraiser, the Orange County Tax Collector, and the State of Florida Department of Revenue no later than March 1, 2026.
4. This Resolution shall take effect immediately.

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