

OFFICE OF COMPTROLLER



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
Fax: 407-836-5753

Date: February 13, 2025

To: Mayor Jerry L. Demings
and
County Commissioners

From: Eric Gassman, Chief Deputy Comptroller 

Contact Person: Ann Curtis, 407-836-5770

Re: Public Hearing to Approve the Notice of Intent Resolution

MSBU Districts: Subdivisions and Parcels as Referenced in the Notice of Intent Resolution Exhibit

Applicant: Special Assessments

District: All districts

Report: Certain individuals, developers, and associations have requested the establishment and / or the amendment of the Municipal Service Benefit Unit (MSBU) as detailed in Exhibit "A" and Exhibit "B" of the Notice of Intent Resolution. The purpose of the public 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 proposed resolution, 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.

Effective Date: The Notice of Intent Resolution would be effective immediately.

Action Requested: Approval of attached resolution.

NOTICE OF INTENT November 2025

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 central gravity sewer 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, road improvements, and / or construction of a central gravity sewer system; 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, road improvements and / or construction of a central gravity sewer system 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, 2025.

4. This Resolution shall take effect immediately.

ADOPTED THIS _____ DAY OF _____, 2025

ORANGE COUNTY, FLORIDA

BY: _____
ORANGE COUNTY MAYOR

DATE: _____

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

BY: _____
DEPUTY CLERK

Notice of Intent – November 2025
Exhibit "A"

Subdivision Name(s)	MSBU Description	Plat Book / Page(s)	Section Township Range	Property Boundaries
Flora Gardens	Amend Streetlighting	102/120-122	11-23-30	Lots 1-72
Franklin Heights	Establish Streetlighting	O/45	19-22-31	Lots 7-13 Block B Lots 1-12 Block D Lots 1-12 Block E
Harrell Oaks	Establish Streetlighting Retention Pond	114/95-99	13-22-30	Lots 1-63
Horizon Isle	Establish Streetlighting Retention Pond	115/21-24	29-24-27	Lots 1-52
International Drive Extension Area Caribe Royale	Amend Streetlighting	116/62-69	34-24-28	Lot 1
Lake Hourglass	Establish Lake Maintenance	H/87	06-23-30	Parcel Numbers: 06-23-30-1432-02-111 06-23-30-1432-02-112 06-23-30-1432-02-121 06-23-30-1432-02-122 06-23-30-1432-03-130 06-23-30-1432-03-140 06-23-30-1432-03-150 06-23-30-1432-03-160 06-23-30-3736-02-010 06-23-30-3736-02-011 06-23-30-3736-02-030 06-23-30-3736-02-050 06-23-30-3736-04-010 through 06-23-30-3736-04-040 06-23-30-4075-00-010 through 06-23-30-4075-00-030 06-23-30-6800-00-180 through 06-23-30-6800-00-220 06-23-30-7404-01-000 through 06-23-30-7404-01-040 06-23-30-7404-01-060 06-23-30-7404-01-080 06-23-30-7404-01-090 06-23-30-7404-01-100
Lake Hourglass cont'd	Establish Lake Maintenance	H/130	06-23-30	
		29/71	06-23-30	
		R/69	06-23-30	
		J/85	06-23-30	
Lake Pleasant Estates	Establish Streetlighting	U/7	14-21-28	Lots 1-41 Lots 48-66
Lake Sheen Sound	Establish Streetlighting Retention Pond	114/110-111	05-24-28	Lots 1-14
Lake Star at Ovation - Phase 1A	Establish Streetlighting Retention Pond	116/4-11	19-24-27	Lots 1-55 Tracts "FD-1" thru "FD-7" Future Development

Notice of Intent – November 2025
Exhibit "A"

Subdivision Name(s)	MSBU Description	Plat Book / Page(s)	Section Township Range	Property Boundaries
Natura Parkside	Establish Streetlighting Retention Pond	116/1-3	16-22-31	Lots 1-31
Orangewood/Westwood Area Paradiso Grande Phase 3 Paradiso Grande Phase 5	Amend Streetlighting	114/129-133 114/134-138	13-24-28 13-24-28	Lots 128-216 Lots 272-385
Orlando Central Park Area World Design Center Phase 3 Parcel 1 Replat. World Design Center Phase 3 Parcel 5 Replat	Amend Streetlighting Retention Pond	115/18-20 115/48-53	33-23-29 04-24-29	Lots 1B and 1C Lots 5A, 5B, and 5D
Parks of Mount Dora	Establish Streetlighting Retention Pond	115/116-120	04-20-27	Lots 1-99 Tracts "FD-1", "FD-2" "FD-3", "FD-4" and "FD-5" Future Development
Silverleaf Area Silverleaf Reserve at Hamlin Phase 2C Silverleaf Oaks at Hamlin Phase 3A	Amend Streetlighting Retention Pond	115/07-13 115/63-78	19-23-27 30-23-27	Lots 143-317 Lots 318-528
Stonemeade Phase 1 through 5 and Good Storage Good Storage	Amend Retention Pond	114/77-78	01-22-31	Lots 1-2
Stoneybrook Hills Master Roads Foothills of Mount Dora Phase 4-1C	Amend Streetlighting	115/110-115	10-20-27	Lots 53-125
Summerlake Reserve	Establish Streetlighting Retention Pond	114/73-76	04-24-27	Lots 1-41
Thompson Road Townhomes	Establish Streetlighting Retention Pond	115/87-91	11-21-28	Lots 1-92
Waterleigh Area Waterleigh Phase 5	Amend Streetlighting Retention Pond	116/135-159	18-24-27	Lots 1-286
Wekiwa Springs Septic to Sewer Retrofit Program Phase 7A Wekiwa Manor Section 1	Establish Waste Water Collection System	X/6	12-21-28	Lots 1-33 Block A Lots 35-43 Block A Lots 1-22 Block B Lots 1-29 Block C Lots 1-37 Block D Lots 1-38 Block E Lots 1-19 Block F Lots 26-44 Block F Lots 1-15 Block G Parcel Number: 12-21-28-0000-00-004 Lots 1-5 Block H Lots 7-23 Block H Lots 1-19 Block I
Wekiwa Manor Section 2		X/75	12-21-28	
Wekiwa Manor Section 3		X/142	12-21-28	

Notice of Intent – November 2025 Exhibit "A"				
Subdivision Name(s)	MSBU Description	Plat Book / Page(s)	Section Township Range	Property Boundaries
Wekiwa Springs Septic to Sewer Retrofit Program Phase 7B Lake Mendelin Estates	Establish Waste Water Collection System	R/102	12-21-28	Lots 1-23 Block A Lots 1-18 Block B Lots 1-7 Block C
Lake Mendelin Estates 1 st Addition		R/126	12-21-28	Lots 1-24 Block A Lots 1-28 Block B Lots 1-13 Block C Lots 1-12 Block D
Lake Mendelin Estates 2 nd Addition		S/22	12-21-28	Lots 1-15 Block A Lots 1-28 Block B Lots 1-28 Block C Lots 1-28 Block D Lots 1-14 Block E

Notice of Intent 2025 Establish Lot Cleaning Exhibit "B"	
LC 23-0170	03-23-29-0180-36-150
LC 23-0244	25-21-28-9252-09-010
LC 23-0288	03-23-29-0888-00-120
LC 23-0297	03-23-29-7430-02-150
LC 23-0307	19-22-29-6976-08-100
LC 23-0309	10-23-28-9358-03-030
LC 23-0310	32-22-29-9006-02-120
LC 23-0320	13-22-28-8058-00-040
LC 23-0336	03-23-29-0183-20-050
LC 23-0339	14-22-30-8646-04-040
LC 23-0347	25-22-28-1810-06-020
LC 23-0366	22-23-29-6208-07-050
LC 23-0380	06-24-30-7268-00-060
LC 23-0385	25-21-28-9252-09-180
LC 24-0001	34-23-29-5748-04-220
LC 24-0008	03-23-29-1402-03-360
LC 24-0010	18-22-29-8600-00-020
LC 24-0013	11-23-30-0000-00-016
LC 24-0016	27-22-27-8077-00-001
LC 24-0025	13-22-28-0000-00-011
LC 24-0026	03-23-29-0180-07-100
LC 24-0029	20-24-29-2980-00-010
LC 24-0030	06-22-29-0792-03-060
LC 24-0031	17-22-29-5928-01-020
LC 24-0033	34-21-29-0314-02-100
LC 24-0036	27-22-30-0430-11-080
LC 24-0037	16-22-32-1523-00-580

Notice of Intent 2025 Establish Lot Cleaning Exhibit "B"	
LC 24-0041	27-22-30-0430-04-010
LC 24-0043	07-22-31-2057-00-720
LC 24-0044	25-22-28-1812-03-441
LC 24-0045	36-22-28-6416-02-115
LC 24-0047	21-22-30-7204-15-111
LC 24-0051	19-22-29-6976-08-100
LC 24-0052	19-22-29-6978-13-050
LC 24-0054	30-24-30-4950-10-000
LC 24-0055	36-20-27-9612-02-040
LC 24-0060	14-22-30-8646-04-040
LC 24-0062	21-22-30-3932-05-080
LC 24-0063	03-23-29-0180-19-040
LC 24-0064	03-22-29-2628-11-190
LC 24-0065	15-23-29-0000-00-018
LC 24-0067	30-22-29-9228-17-050
LC 24-0071	14-22-30-8646-01-170
LC 24-0072	19-22-31-3887-00-002
LC 24-0073	30-22-32-2338-01-200
LC 24-0074	03-23-29-1402-03-360
LC 24-0076	03-23-29-7430-02-150
LC 24-0081	01-24-29-8516-11-409
LC 24-0082	03-23-29-0183-11-160
LC 24-0083	34-24-30-6368-00-660
LC 24-0084	15-22-32-2336-05-330
LC 24-0085	15-22-32-2336-05-300
LC 24-0086	11-23-30-7274-02-680
LC 24-0088	32-21-29-7157-00-141
LC 24-0092	16-23-30-9562-01-320
LC 24-0093	06-24-30-3642-00-100
LC 24-0095	03-23-29-1400-00-560
LC 24-0100	15-22-31-8810-00-641
LC 24-0102	36-21-28-5212-00-111
LC 24-0103	18-22-29-2534-05-210
LC 24-0106	28-21-29-6193-00-030
LC 24-0108	15-21-28-0932-03-300
LC 24-0110	25-22-30-9455-00-031
LC 24-0112	32-22-29-8992-02-150
LC 24-0114	32-22-29-9004-12-120
LC 24-0115	32-22-29-9006-02-250
LC 24-0116	36-22-28-4492-00-110
LC 24-0120	19-22-29-6960-05-040
LC 24-0121	34-22-29-8748-01-100
LC 24-0123	25-22-28-1810-06-020
LC 24-0124	19-22-29-6982-03-060
LC 24-0127	35-22-28-7290-00-370
LC 24-0129	03-23-29-0180-52-232
LC 24-0136	09-23-30-8151-00-001
LC 24-0137	13-22-28-7572-11-040

Notice of Intent 2025 Establish Lot Cleaning Exhibit "B"	
LC 24-0140	25-21-28-9252-09-180
LC 24-0145	25-21-28-9252-09-170
LC 24-0149	32-22-29-9006-02-120
LC 24-0150	01-22-28-4743-01-020
LC 24-0151	07-22-29-5564-00-640
LC 24-0154	16-23-30-1616-00-380
LC 24-0155	36-22-28-9212-04-110
LC 24-0156	19-22-31-0000-00-029
LC 24-0158	24-22-30-8240-00-070
LC 24-0159	29-21-29-2386-02-140
LC 24-0160	19-22-29-1788-05-030
LC 24-0163	14-22-30-8646-01-200
LC 24-0166	17-22-29-5928-01-020
LC 24-0168	24-22-28-6240-12-220
LC 24-0169	13-22-28-8058-00-040
LC 24-0174	03-23-29-0180-41-110
LC 24-0176	30-22-29-6426-10-030
LC 24-0177	28-21-29-6192-00-180
LC 24-0178	34-22-29-1382-01-010
LC 24-0179	18-22-29-0000-00-009
LC 24-0181	30-22-29-7788-00-120
LC 24-0185	30-23-29-8552-01-050
LC 24-0186	25-22-28-4484-01-060
LC 24-0189	11-22-28-3549-00-431
LC 24-0191	15-21-28-0932-03-270
LC 24-0192	15-21-28-0932-03-250
LC 24-0194	03-23-29-1402-06-140
LC 24-0196	16-23-30-1616-00-120
LC 24-0198	33-22-33-0000-00-008
LC 24-0201	36-22-28-6416-04-560
LC 24-0203	30-22-32-2338-01-200
LC 24-0205	25-22-28-1812-03-441
LC 24-0206	03-23-29-1400-00-560
LC 24-0207	18-22-29-8011-06-000
LC 24-0208	19-22-29-6954-07-150
LC 24-0210	30-23-29-8552-10-230
LC 24-0212	11-23-30-0000-00-016
LC 24-0214	12-22-28-0886-00-610
LC 24-0215	28-21-29-9264-01-590
LC 24-0217	19-22-29-6976-08-100
LC 24-0218	03-23-29-0180-45-120
LC 24-0219	30-22-29-6426-10-060
LC 24-0220	30-22-29-6426-10-040
LC 24-0222	23-22-30-5699-00-170
LC 24-0226	14-23-29-7618-01-040
LC 24-0229	10-23-29-6152-04-210
LC 24-0233	12-22-28-0885-00-350
LC 24-0235	16-23-30-1673-03-020

Notice of Intent 2025 Establish Lot Cleaning Exhibit "B"	
LC 24-0239	15-22-32-2336-05-300
LC 24-0240	05-23-30-7952-03-010
LC 24-0241	22-22-32-0712-19-600
LC 24-0243	17-22-31-6304-01-210
LC 24-0244	01-23-29-3834-00-740
LC 24-0247	27-22-30-0382-21-050
LC 24-0248	13-22-28-8058-00-460
LC 24-0249	03-23-29-0180-19-040
LC 24-0253	36-23-29-8228-51-507
LC 24-0254	06-23-30-0024-01-260
LC 24-0258	35-22-28-8383-00-090
LC 24-0261	29-21-29-2386-02-140
LC 24-0263	24-24-29-6000-28-110
LC 24-0268	12-22-28-7051-07-140
LC 24-0270	14-23-30-0000-00-007
LC 24-0272	27-23-29-8085-02-610
LC 24-0273	16-23-30-1616-00-380
LC 24-0274	07-22-29-2847-01-500
LC 24-0281	16-24-29-0000-00-002
LC 24-0288	22-22-27-1084-01-160
LC 24-0289	31-24-27-0306-03-150
LC 24-0298	35-22-30-0432-01-090
LC 24-0300	15-23-29-0146-00-040
LC 24-0304	15-23-30-5306-02-030
LC 24-0305	21-22-30-3932-05-080
LC 24-0310	25-22-28-4484-03-150
LC 24-0312	03-23-29-1402-06-140
LC 24-0314	01-22-28-0000-00-013
LC 24-0322	15-23-29-0146-00-060