



OFFICE OF COMPTROLLER


INTEROFFICE MEMO

**ORANGE  
COUNTY  
FLORIDA**

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**County Comptroller**  
Finance and Accounting Department  
Special Assessments  
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Date: March 23, 2022

To: Mayor Jerry L. Demings  
and  
County Commissioners

From: Eric Gassman, Chief Deputy Comptroller 

Contact: Ann Dawkins, 407-836-5770

Re: Public Hearing to Establish the Wekiwa Springs Septic to Sewer Retrofit Program Phase 2 Municipal Service Benefit Unit (MSBU) for construction of a central gravity sewer system.

MSBU District: **The Palms Section One and The Palms Section Two**

Applicant: Orange County Utilities

District: Commissioner Moore, District 2

Report: The attached resolution will establish the proposed MSBU, which would allow the payment of wastewater system improvements via an MSBU.

At the request of Orange County Utilities (OCU), Special Assessments surveyed the property owners of The Palms Section One and The Palms Section Two subdivisions to determine which property owners were voluntarily in favor of being assessed via an MSBU via the annual property tax bills for wastewater system improvement fees for a period of 10 years at a 2.4% interest rate. The estimated total cost for the project would be \$6,000 for an annual assessment of approximately \$684.51.

Effective Date: The MSBU resolution would be effective November 1, 2022.

Action Requested: Approval of attached resolution.

RESOLUTION  
OF THE  
BOARD OF COUNTY COMMISSIONERS  
ESTABLISHING  
A MUNICIPAL SERVICE BENEFIT UNIT  
FOR WASTEWATER SYSTEM IMPROVEMENTS FOR

**Wekiwa Springs Septic to Sewer Retrofit  
Program Phase 2  
11/2022**

WHEREAS, Chapter 125.01 (l) (q), Florida Statutes, grants Orange County ("County") the power to establish Municipal Service Benefit Units ("MSBU") for any part of the unincorporated areas of the 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 ("Board") is the governing board of the County; and

WHEREAS, the County has received a request from Orange County Utilities for the establishment of an MSBU in that portion of the unincorporated area of the County to be known as **The Palms Section One and The Palms Section Two Areas**, as more fully described in **Exhibit "A" and Exhibit "B" of this resolution**, for costs of construction a gravity sewer collection system from benefitting properties, and

WHEREAS, the Board has determined that the establishment of an MSBU, the purpose of which is to provide for the construction of a gravity sewer collection system, as requested by Orange County Utilities, together with the other information pertaining to the operation of the proposed MSBU submitted herewith, to be feasible, necessary to facilitate the services desired, and in the interest of the public and that the properties within Palms I and Palms II areas will be benefited, now and in the future, and that the proposed MSBU should be created; 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.

2. There is hereby established and created the **Wekiwa Springs Septic to Sewer Retrofit Program Phase 2 11/2022 MSBU** the boundaries of which appear as subdivisions and parcels in Sections 35 and 36, Township 20, Range 28, as shown in Exhibit "A" and Exhibit "B" of this resolution for **The Palms Section One and The Palms Section Two areas**; Public Records of Orange County, Florida. The purpose of this MSBU is to provide for collection and disbursement by Orange County of such funds as may be necessary to reimburse Orange County Utilities for expenditures made for the construction of the gravity sewer collection system for **The Palms Section One and The Palms Section Two areas**. It is understood and agreed that this MSBU is created solely for the purpose of payment for the costs of construction of a gravity sewer collection system, including connection of each dwelling's plumbing to the sewer main, abandonment of the existing septic tank, landscape and site

RECORDING DEPARTMENT: RETURN TO FINANCE AND ACCOUNTING SPECIAL ASSESSMENTS

restoration, resurfacing of existing roadways with materials to match existing conditions, (*i.e.* repaving existing asphalt roadways from curb to curb and/or restoration of unmaintained right-of-ways), installation of a new irrigation service with a meter at each benefitting property, and any associated water and wastewater capital charges and connection fees pursuant to Chapter 37 of the Orange County Code for single family residential homes.

3. The estimated average cost of the project is \$55,000 per home and will be paid in part by Orange County Utilities, State Grants, and a fixed assessment to **each single family residential parcel benefitting from the project in the amount of \$6,000.00**. All benefited properties shall be assessed as set forth in Section 3 and as shown in “**Exhibit “A”** and “**Exhibit” B** and the Board hereby declares that such method of non-ad valorem special assessment is proportionate to and not in excess of the special benefits to be derived by each benefited property from the construction of the project. Assessments may be paid over a ten (10) year period in equal installments as provided in Section 17-344 of the Orange County Code. Said payments shall bear interest at the rate of **2.4%** interest rate for ten (10) equal assessments per annum as provided in Section 17-349 of the Orange County Code, plus an annual administration fee. The balance of the total cost of this MSBU may be paid in full at any time.

4. It is the intent of Orange County that the Uniform Method for the levy, collection, and enforcement of non-ad valorem special assessments, as Section 197.3632 Florida Statutes grants, shall be used for collecting the non-ad valorem special assessments. One and one half dollars (\$1.50) for each parcel identification number of land shall be added by the Board to cover the costs of administering the MSBU and the total amount so determined shall be specifically assessed against the real property of the freeholders in the MSBU as provided hereafter. An additional amount will be added to provide for reimbursement of administrative costs incurred by the Property Appraiser and Tax Collector for the collection of non-ad valorem special assessments subject to the provisions of Section 197.3632, Florida Statutes. **This non-ad valorem assessment is levied for the first time as of November 1, 2022 and will be levied each and every year for 10 years.**

5. After adoption of the non-ad valorem special assessment roll by the Board, the Property Appraiser shall extend the non-ad valorem special assessment upon the non-ad valorem special assessment roll, which roll shall be fully completed prior to the time said Board sits as a Board of Tax Adjustment, during which time such non-ad valorem special assessment may be protested, reviewed, equalized and adjusted to conform to the provisions of Sections 197.3632 and 197.3635, Florida Statutes. After adjournment as a Board of Tax Adjustment, the Board of County Commissioners 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 non-ad valorem special assessments shall be collected in the same manner as 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 taxes. Said non-ad valorem special assessments, when collected by the Tax Collector shall be remitted to said Board, who shall deposit the same in such depository as shall be designated by the Board. From the proceeds of said non-ad valorem special assessments, the Board shall pay the costs of 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 special assessments, Section 197.3632, Florida Statutes, shall be used.

6. 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.

7. 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.

8. Upon final payment of all non-ad valorem special assessments plus accrued interest, this MSBU shall automatically terminate.

9. 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 ad valorem 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, but a public hearing notice, subject 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.

10. The Board of County Commissioners shall be the governing board of said Municipal Service Benefit Unit.

ADOPTED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2022

ORANGE COUNTY, FLORIDA

BY: \_\_\_\_\_  
ORANGE COUNTY MAYOR

DATE: \_\_\_\_\_

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

BY: \_\_\_\_\_  
DEPUTY CLERK

Exhibit "A"  
PALMS I AND PALMS II

Assessment Number	Parcel ID Number / Legal Description	Property Owner(s)	Assessment Amount
001	36-20-28-8616-00-010 THE PALMS SECTION 1 12/10 LOT 1	REMY FEDRE 2251 PALM VIEW DR APOPKA, FL 32712	\$6,000.00
002	36-20-28-8616-00-020 THE PALMS SECTION 1 12/10 LOT 2	LORANCE BONNIE KATHLEEN 2245 PALM VIEW DR APOPKA, FL 32712	\$6,000.00
003	36-20-28-8616-00-030 THE PALMS SECTION 1 12/10 LOT 3	BURSLEY ETHAN J 2239 PALM VIEW DR LONGWOOD, FL 32712	\$6,000.00
004	36-20-28-8616-00-040 THE PALMS SECTION 1 12/10 LOT 4	DEBOWER KIM D DEBOWER LAURA K 2233 PALM VIEW DR APOPKA, FL 32712	\$6,000.00
005	36-20-28-8616-00-050 THE PALMS SECTION 1 12/10 LOT 5	2018-2 IH BORROWER LP 2227 PALM VIEW DR APOPKA, FL 32712	\$6,000.00
006	36-20-28-8616-00-060 THE PALMS SECTION 1 12/10 LOT 6	BAKER JAMES R BAKER MARIAH 2221 PALM VIEW DR APOPKA, FL 32712	\$6,000.00
007	36-20-28-8616-00-070 SWEETWATER WEST 25/12 LOT 7	MOLL SHERRIE F 2215 PALM VIEW DR APOPKA, FL 32712	\$6,000.00
008	36-20-28-8616-00-080 THE PALMS SECTION 1 12/10 LOT 8	ASMUS DOUG L JR ASMUS AUDRA E 2209 PALM VIEW DR APOPKA, FL 32712	\$6,000.00
009	36-20-28-8616-00-090 THE PALMS SECTION 1 12/10 LOT 9	ELLETT JOHN D ELLETT SUSAN C 2203 PALM VIEW DR APOPKA, FL 32712	\$6,000.00
010	36-20-28-8616-00-100 THE PALMS SECTION 1 12/10 LOT 10	MARTIN RICKY 2155 PALM VIEW DR APOPKA, FL 32712	\$6,000.00
011	36-20-28-8616-00-110 THE PALMS SECTION 1 12/10 LOT 11	SERWE BARTHOLEMEW A SERWE SHANNON H 2149 PALM VIEW DR APOPKA, FL 32712	\$6,000.00

Assessment Number	Parcel ID Number / Legal Description	Property Owner(s)	Assessment Amount
012	36-20-28-8616-00-120 THE PALMS SECTION 1 12/10 LOT 12	ERICKSON LIEF N ERICKSON FRIEDA K 2143 PALM VIEW DR APOPKA, FL 32712	\$6,000.00
013	36-20-28-8616-00-130 THE PALMS SECTION 1 12/10 LOT 13 & E 3FT OF N 17.22 FT OF LOT 71 OF SWEETWATER WEST 25/12	JORDAN ROBERT C WEBB JENNIFER B 2137 PALM VIEW DR APOPKA, FL 32712	\$6,000.00
014	36-20-28-8616-00-140 THE PALMS SECTION 1 12/10 LOT 14 & E 3FT OF S 74.38 FT OF LOT 71 & NLY 25.62 FT OF ELY 2FT OF LOT 70 OF SWEETWATER WEST 25/12	CHURCH JERRY JR CHURCH TRACY 2131 PALM VIEW DR APOPKA, FL 32712	\$6,000.00
015	36-20-28-8616-00-150 THE PALMS SECTION 1 12/10 LOT 15	BELL CHARLES A HILDEBRAND BETTINA 2125 PALM VIEW DR APOPKA, FL 32712	\$6,000.00
016	36-20-28-8616-00-160 THE PALMS SECTION 1 12/10 LOT 16	FLORES ISMARIE LISSETTE SANTOS MARILYN 2119 PALM VIEW DR APOPKA, FL 32712	\$6,000.00
017	36-20-28-8616-00-170 THE PALMS SECTION 1 12/10 LOT 17	DURKES DANIEL L 2113 PALM VIEW DR APOPKA, FL 32712	\$6,000.00
018	36-20-28-8616-00-180 THE PALMS SECTION 1 12/10 LOT 18	BRAHM ROBERT T 2107 PALM VIEW DR APOPKA, FL 32712	\$6,000.00
019	36-20-28-8616-00-190 THE PALMS SECTION 1 12/10 LOT 19	ZMAN WILMA J 2053 PALM VISTA DR APOPKA, FL 32712	\$6,000.00
020	36-20-28-8616-00-200 THE PALMS SECTION 1 12/10 LOT 20	ETTINGER STEVEN ETTINGER LILLIAN 2054 PALM VISTA DR APOPKA, FL 32712	\$6,000.00
021	36-20-28-8616-00-210 THE PALMS SECTION 1 12/10 LOT 21	DONAGHY KEVIN P 2102 PALM VISTA DR APOPKA, FL 32712	\$6,000.00
022	36-20-28-8616-00-220 THE PALMS SECTION 1 12/10 LOT 22	HUARANGA DIEGO ALONSO HUARANGA JESSICA 2108 PALM VISTA DR APOPKA, FL 32712	\$6,000.00

Assessment Number	Parcel ID Number / Legal Description	Property Owner(s)	Assessment Amount
023	36-20-28-8616-00-230 THE PALMS SECTION 1 12/10 LOT 23	TURNER ROBERT G TURNER LISA A 2114 PALM VISTA DR APOPKA, FL 32712	\$6,000.00
024	36-20-28-8616-00-240 THE PALMS SECTION 1 12/10 LOT 24	DOWNEN GLENN DOWNEN TARA 2120 PALM VISTA DR APOPKA, FL 32712	\$6,000.00
025	36-20-28-8616-00-250 THE PALMS SECTION 1 12/10 LOT 25	KAMINSKY MICHELE B 2126 PALM VISTA DR APOPKA, FL 32712	\$6,000.00
026	36-20-28-8616-00-260 THE PALMS SECTION 1 12/10 LOT 26	EDWARDS PHYLLIS N 2132 PALM VISTA DR APOPKA, FL 32712	\$6,000.00
027	36-20-28-8616-00-270 THE PALMS SECTION 1 12/10 LOT 27	SOUZA RICKY J JR SOUZA CHRISTINA M 2138 PALM VISTA DR APOPKA, FL 32712	\$6,000.00
028	36-20-28-8616-00-280 THE PALMS SECTION 1 12/10 LOT 28	LIPPINCOTT ROBERT ALAN LIPPINCOTT GAIL MARIE 2144 PALM VISTA DR APOPKA, FL 32712	\$6,000.00
029	36-20-28-8616-00-290 THE PALMS SECTION 1 12/10 LOT 29	MCDONALD HORTENSE G ROBINSON RITA LINNETTE 2150 PALM VISTA DR APOPKA, FL 32712	\$6,000.00
030	36-20-28-8616-00-300 THE PALMS SECTION 1 12/10 LOT 30	SANTULLO KRISHNA M 2156 PALM VISTA DR APOPKA, FL 32712	\$6,000.00
031	36-20-28-8616-00-310 THE PALMS SECTION 1 12/10 LOT 31	WYNN CHRISTOPHER B WYNN CHRISTINA WYNN ERNEST BARCLAY 2204 PALM VISTA DR APOPKA, FL 32712	\$6,000.00
032	36-20-28-8616-00-320 THE PALMS SECTION 1 12/10 LOT 32	SFR ACQUISITIONS 1 LLC 120 S RIVERSIDE PLZ STE 2000 CHICAGO, IL 60606-6995	\$6,000.00
033	36-20-28-8616-00-330 THE PALMS SECTION 1 12/10 LOT 33	RAMPERSAD STEVE M RAMPERSAD ASHAMIN K 2216 PALM VISTA DR APOPKA, FL 32712	\$6,000.00
034	36-20-28-8616-00-340 THE PALMS SECTION 1 12/10 LOT 34	SIMMONS BRETT NOLAN 2222 PALM VISTA DR APOPKA, FL 32712	\$6,000.00

Assessment Number	Parcel ID Number / Legal Description	Property Owner(s)	Assessment Amount
035	36-20-28-8616-00-350 THE PALMS SECTION 1 12/10 LOT 35	TALAA KEN TALAA KELLIE 2228 PALM VISTA DR APOPKA, FL 32712-2485	\$6,000.00
036	36-20-28-8616-00-360 THE PALMS SECTION 1 12/10 LOT 36	KNAPP JOSEPH LECKLITNER BRITTANY LEIGH 2234 PALM VISTA DR APOPKA, FL 32712	\$6,000.00
037	36-20-28-8616-00-370 THE PALMS SECTION 1 12/10 LOT 37	BOLOURCHI MANOUCHEHR GHASSMEI-BOLOURCHI ATHAR 2240 PALM VISTA DR APOPKA, FL 32712	\$6,000.00
038	36-20-28-8616-00-380 THE PALMS SECTION 1 12/10 LOT 38	SOLLACCIO JEAN A 2246 PALM VISTA DR APOPKA, FL 32712-2485	\$6,000.00
039	36-20-28-8616-00-390 THE PALMS SECTION 1 12/10 LOT 39	IBARRA JORGE L 2252 PALM VISTA DR APOPKA, FL 32712	\$6,000.00
040	36-20-28-8616-00-400 THE PALMS SECTION 1 12/10 LOT 40	OPENDOOR PROPERTY TRUST I 410 N SCOTTSDALE RD STE 1600 TEMPE, AZ 85281-0976 APOPKA, FL 32712	\$6,000.00
041	36-20-28-8616-00-410 THE PALMS SECTION 1 12/10 LOT 41	BETTY J MOLL TRUST 2240 PALM VIEW DR APOPKA, FL 32712	\$6,000.00
042	36-20-28-8616-00-420 THE PALMS SECTION 1 12/10 LOT 42	ARMSTRONG KYLE J ARMSTRONG ASHLEY G 2234 PALM VIEW DR APOPKA, FL 32712	\$6,000.00
043	36-20-28-8616-00-430 THE PALMS SECTION 1 12/10 LOT 43	SIEBE ALICIA E GIER JOSHUA MICHAEL 2228 PALM VIEW DR APOPKA, FL 32712	\$6,000.00
044	36-20-28-8616-00-440 THE PALMS SECTION 1 12/10 LOT 44	FLEMING CONNIE J 2222 PALM VIEW DR APOPKA, FL 32712	\$6,000.00
045	36-20-28-8616-00-450 THE PALMS SECTION 1 12/10 LOT 45	DANIEL P ROESKE REVOCABLE TRUST C/O DANIEL P ROESKE TRUSTEE 118 RASBERRY DR NEW MARKET, TN 37820-4858	\$6,000.00



Assessment Number	Parcel ID Number / Legal Description	Property Owner(s)	Assessment Amount
046	36-20-28-8616-00-460 THE PALMS SECTION 1 12/10 LOT 46	KIMBRIEL STEPHEN L KIMBRIEL COURTNEY 2210 PALM VIEW DR APOPKA, FL 32712	\$6,000.00
047	36-20-28-8616-00-470 THE PALMS SECTION 1 12/10 LOT 47	SYMOLON WILLIAM P SYMOLON VIRGINIA P 2156 PALM VIEW DR APOPKA, FL 32712	\$6,000.00
048	36-20-28-8616-00-480 THE PALMS SECTION 1 12/10 LOT 48	FINGER RONALD L JR 2103 PALM CREST DR APOPKA, FL 32712	\$6,000.00
049	36-20-28-8616-00-490 THE PALMS SECTION 1 12/10 LOT 49	PETTY JAMES T PETTY GEORGIA M 2109 PALM CREST DR APOPKA, FL 32712	\$6,000.00
050	36-20-28-8616-00-500 THE PALMS SECTION 1 12/10 LOT 50	COCHRAN WILLIAM L COCHRAN LINDA S 2115 PALM CREST DR APOPKA, FL 32712	\$6,000.00
051	36-20-28-8616-00-510 THE PALMS SECTION 1 12/10 LOT 51	VAN TINE CHRISTOPHER VAN TINE MARIA 2121 PALM CREST DR APOPKA, FL 32712	\$6,000.00
052	36-20-28-8616-00-520 THE PALMS SECTION 1 12/10 LOT 52	SACKS JONATHAN G SACKS AMY K 2127 PALM CREST DR APOPKA, FL 32712	\$6,000.00
053	36-20-28-8616-00-530 THE PALMS SECTION 1 12/10 LOT 53	TORRES JORGE MARTINEZ 2133 PALM CREST DR APOPKA, FL 32712	\$6,000.00
054	36-20-28-8616-00-540 THE PLAMS SECTION 1 12/10 LOT 54	THOMAS SCOTT J THOMAS JENNA C 2139 PALM CREST DR APOPKA, FL 32712	\$6,000.00
055	36-20-28-8616-00-550 THE PALMS SECTION 1 12/10 LOT 55	MOORE CHRISTINE M 2145 PALM CREST DR APOPKA, FL 32712	\$6,000.00
056	36-20-28-8616-00-560 THE PALMS SECTION 1 12/10 LOT 56	RUSSO JASON J RUSSO CATHY P 2151 PALM CREST DR APOPKA, FL 32712	\$6,000.00

Assessment Number	Parcel ID Number / Legal Description	Property Owner(s)	Assessment Amount
057	36-20-28-8616-00-570 THE PALMS SECTION 1 12/10 LOT 57	PETERSON SHARRON A PETERSON JOHN 2157 PALM CREST DR APOPKA, FL 32712-2442	\$6,000.00
058	36-20-28-8616-00-580 THE PALMS SECTION 1 12/10 LOT 58	GLENNA M BAYLES TRUST C/O GLENNA M BAYLES TRUSTEE 2163 PALM CREST DR APOPKA, FL 32712	\$6,000.00
059	36-20-28-8616-00-590 THE PALMS SECTION 1 12/10 LOT 59	ANEVIL JOSELIN ANEVIL MAUDELYNE 2215 PALM VISTA DR APOPKA, FL 32712	\$6,000.00
060	36-20-28-8616-00-600 THE PALMS SECTION 1 12/10 LOT 60	ROLLINS RUSS RAY ROLLINS MARY-ELLEN 2227 PALM VISTA DR APOPKA, FL 32712	\$6,000.00
061	36-20-28-8616-00-610 THE PALMS SECTION 1 12/10 LOT 61	FREELAND MICHAEL DEREK FREELAND REBECCA DANIELLE 2233 PALM VISTA DR APOPKA, FL 32712	\$6,000.00
062	36-20-28-8616-00-620 THE PALMS SECTION 1 12/10 LOT 62	BRUNACHE YVON BRUNACHE MICHELLE C 2239 PALM VISTA DR APOPKA, FL 32712	\$6,000.00
063	36-20-28-8616-00-630 THE PALMS SECTION 1 12/10 LOT 63	MIXON ROY E MIXON SONIA E 2245 PALM VISTA DR APOPKA, FL 32712	\$6,000.00
064	36-20-28-8616-00-640 THE PALMS SECTION 1 12/10 LOT 64	MOORE STEPHANIE ROSE MOORE SEAN JUSTIN 2251 PALM VISTA DR APOPKA, FL 32712	\$6,000.00
065	36-20-28-8616-00-650 THE PALMS SECTION 1 12/10 LOT 65	GRASSO VILMA GRASSO JOSEPH 2128 PALM CREST DR APOPKA, FL 32712	\$6,000.00
066	36-20-28-8616-00-660 THE PALMS SECTION 1 12/10 LOT 66	BRENNAN LARA A 2122 PALM CREST DR APOPKA, FL 32712	\$6,000.00
067	36-20-28-8616-00-670 THE PALMS SECTION 1 12/10 LOT 67	HOREN WILLIAM A WALKER MARY A 2116 PALM CREST DR APOPKA, FL 32712	\$6,000.00

Assessment Number	Parcel ID Number / Legal Description	Property Owner(s)	Assessment Amount
068	36-20-28-8616-00-680 THE PALMS SECTION 1 12/10 LOT 68	ARCILA JOSE O 2110 PALM CREST DR APOPKA, FL 32712	\$6,000.00
069	36-20-28-8616-00-690 THE PALSM SECTION 1 12/10 LOT 69	CARRIER BERTON R CARRIER CHERYL T 2104 PALM CREST DR APOPKA, FL 32712	\$6,000.00
070	36-20-28-8616-00-700 THE PALMS SECTION 1 12/10 LOT 70	MEYER CHRISTOPHER T MCAULIFFE DENISE 2107 PALM VISTA DR APOPKA, FL 32712	\$6,000.00
071	36-20-28-8616-00-710 THE PALMS SECTION 1 12/10 LOT 71	FURGUS NIGEL FURGUS SHILPA 2113 PALM VIST DR APOPKA, FL 32712	\$6,000.00
072	36-20-28-8616-00-720 THE PALMS SECTION 1 12/10 LOT 72	WILSON TODD G WILSON QUINN 900 FAIRWAY BLVD WHITEHALL, OH 43213-2519	\$6,000.00
073	36-20-28-8616-00-730 THE PALMS SECTION 1 12/10 LOT 73	WILLIAMS DEBRA 2125 PALM VISTA DR APOPKA, FL 32712	\$6,000.00
074	36-20-28-8616-00-740 THE PALMS SECTION 1 12/10 LOT 74	SMITH-MENDEZ CONNIE S 2131 PALM VISTA DR APOPKA, FL 32712	\$6,000.00
075	36-20-28-8616-00-750 THE PALMS SECTION 1 12/10 LOT 75	EVANS CLYDE JONATHAN EVANS ALICIA ANN 2164 PALM CREST DR APOPKA, FL 32712	\$6,000.00
076	36-20-28-8616-00-760 THE PALMS SECTION 1 12/10 LOT 76	FENDERSON MATTHEWS FENDERSON LILLIE M 2158 PALM CREST DR APOPKA, FL 32712	\$6,000.00
077	36-20-28-8616-00-770 THE PALMS SECTION 1 12/10 LOT 77	OHARE CHRISTOPHER DOMINIC OHARE JACINTA 2152 PALM CREST DR APOPKA, FL 32712	\$6,000.00
078	36-20-28-8616-00-780 THE PALMS SECTION 1 12/10 LOT 78	HAMPTON JOHN A HAMPTON MELINDA A 2114 PALM VIEW DR APOPKA, FL 32712	\$6,000.00

Assessment Number	Parcel ID Number / Legal Description	Property Owner(s)	Assessment Amount
079	36-20-28-8620-00-790 THE PALMS SECTION 2 12/98 LOT 79	SONG BENJAMIN W SONG MARICHEL AN 2045 PALM VISTA DR APOPKA, FL 32712	\$6,000.00
080	36-20-28-8620-00-800 THE PALMS SECTION 2 12/98 LOT 80	OBRIEN KYLE WHITE ALEXANDRIADOLLYLEE 2037 PALM VISTA DR APOPKA, FL 32712	\$6,000.00
081	36-20-28-8620-00-810 THE PALMS SECTION 2 12/98 LOT 81	SUAREZ ESLAVA MARIO ALBERTO 2029 PALM VISTA DR APOPKA, FL 32712	\$6,000.00
082	36-20-28-8620-00-820 THE PALMS SECTION 2 12/98 LOT 82	IZQUIERDO JOSEPH SANZ CAROLINA 2021 PALM VISTA DR APOPKA, FL 32712	\$6,000.00
083	36-20-28-8620-00-830 THE PALMS SECTION 2 12/98 LOT 83	PIERCE EDDIE PIERCE WENDY 2013 PALM VISTA DR APOPKA, FL 32712	\$6,000.00
084	36-20-28-8620-00-840 THE PALMS SECTION 2 12/98 LOT 84 & BEG NW COR OF LOT 84 RUN S 26 DEG E 150 FT SWLY 12.32 FT N 29 DEG W 147.83 FT N 55 DEG E 18.62 FT TO POB	WHARRAN WILLIAM F WHARRAN MERRI J 2005 PALM VISTA DR APOPKA, FL 32712	\$6,000.00
085	36-20-28-8620-00-850 THE PALMS SECTION 2 12/98 LOT 85 (LESS BEG NW COR OF LOT 84 RUN S 26 DEG E 150 FT SWLY 12.32 FT N 29 DEG W 147.83 FT N 55 DEG E 18.62 FT TO POB) & BEG AT NW COR OF LOT 86 RUN S 42 DEG E 150 FT SWLY 6.5 FT N 42 DEG W 149.17 FT TH N 39 DEG E 6.56 FT TO POB	CONFIDENTIAL CONFIDENTIAL	\$6,000.00
086	36-20-28-8620-00-860 THE PALMS SECTION 2 12/98 LOT 86 (LESS BEG AT NW COR OF LOT 86 RUN S 42 DEG E 150 FT SWLY 6.5 FT N 42 DEG W 149.17 FT TH N 39 DEG E 6.56 FT TO POB PER 4156/2003)	MILER GREGORY S MILER SABRINA M 1965 PALM VISTA DR APOPKA, FL 32712	\$6,000.00
087	36-20-28-8620-00-870 THE PALMS SECTION 2 12/98 LOT 87	TRAVERS MATTHEW TRAVERS AMARA 1957 PALM VISTA DR APOPKA, FL 32712	\$6,000.00

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088	36-20-28-8620-00-880 THE PALMS SECTION 2 12/98 LOT 88	JAMES BRADLEY O JAMES KIVA R 1949 PALM VISTA DR APOPKA, FL 32712	\$6,000.00
089	36-20-28-8620-00-890 THE PALMS SECTION 2 12/98 LOT 89	SAMS ERIC W SAMS MARY K 1941 PALM VISTA DR APOPKA, FL 32712	\$6,000.00
090	36-20-28-8620-00-900 THE PALMS SECTION 2 12/98 LOT 90	EGERTON DEBORAH LYNNE 1933 PALM VISTA DR APOPKA, FL 32712	\$6,000.00
091	36-20-28-8620-00-910 THE PALMS SECTION 2 12/98 LOT 91	REIMANN RICHARD SHORE MICHELLE 1925 PALM VISTA DR APOPKA, FL 32712	\$6,000.00
092	36-20-28-8620-00-920 THE PALMS SECTION 2 12/98 LOT 92	HICKS JAMES HICKS ALICE L 1917 PALM VISTA DR APOPKA, FL 32712	\$6,000.00
093	36-20-28-8620-00-930 THE PALMS SECTION 2 12/98 LOT 93	MENDEZ GERARDO JR MENDEZ BARBARA T 1909 PALM VISTA DR APOPKA, FL 32712	\$6,000.00
094	36-20-28-8620-00-940 THE PALMS SECTION 2 12/98 LOT 94	FORBES NIGEL J FORBES SHARON L 1901 PALM VISTA DR APOPKA, FL 32712	\$6,000.00
095	36-20-28-8620-00-950 THE PALMS SECTION 2 12/98 LOT 95	CAIN ABIGAIL K GILLESPIE MICHAEL P 1927 PALM VIEW DR APOPKA, FL 32712	\$6,000.00
096	36-20-28-8620-00-960 THE PALMS SECTION 2 12/98 LOT 96	HYATT FRANK W HYATT EVELYN S 1919 PALM VIEW DR APOPKA, FL 32712	\$6,000.00
097	36-20-28-8620-00-970 THE PALMS SECTION 2 12/98 LOT 97	TAVASCI SUMMER TAVASCI DEREK TYLER 1911 PALM VIEW DR APOPKA, FL 32712	\$6,000.00
098	36-20-28-8620-00-980 THE PALMS SECTION 2 12/98 LOT 98	TAYLOR DAVID F TAYLOR SHERYL RENEE 1903 PALM VIEW DR APOPKA, FL 32712	\$6,000.00

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099	36-20-28-8620-00-990 THE PALMS SECTION 2 12/98 LOT 99	HARTMAN MATTHEW DANIEL HARTMAN SAVANNA MARIA 1902 PALM VIEW DR APOPKA, FL 32712	\$6,000.00
100	36-20-28-8620-01-000 THE PALMS SECTION 2 12/98 LOT 100	VOLK MARY 1910 PALM VIEW DR APOPKA, FL 32712	\$6,000.00
101	36-20-28-8620-01-010 THE PALMS SECTION 2 12/98 LOT 101	STEPHENS JASON STEPHENS CORRINE 1918 PALM VIEW DR APOPKA, FL 32712	\$6,000.00
102	36-20-28-8620-01-020 THE PALMS SECTION 2 12/98 LOT 102	BOULANGER KAROLYN GABRIELLE RENEE GARNER GAVYN 1926 PALM VIEW DR APOPKA, FL 32712	\$6,000.00
103	36-20-28-8620-01-030 THE PALMS SECTION 2 12/98 LOT 103	JOHNSON PATRICIA MARY WHITE JASON 1934 PALM VIEW DR APOPKA, FL 32712	\$6,000.00
104	36-20-28-8620-01-040 THE PALMS SECTION 2 12/98 LOT 104	UHRAN TERRY B 1942 PALM VIEW DR APOPKA, FL 32712	\$6,000.00
105	36-20-28-8620-01-050 THE PALMS SECTION 2 12/98 LOT 105	THOMPSON ESMIE L 1950 PALM VIEW DR APOPKA, FL 32712	\$6,000.00
106	36-20-28-8620-01-060 THE PALMS SECTION 2 12/98 LOT 106	DEMERS MARC LIONEL DEMERS KELLY PELLY 1958 PALM VIEW DR APOPKA, FL 32712	\$6,000.00
107	36-20-28-8620-01-070 THE PALMS SECTION 2 12/98 LOT 107	BARRETT SANDRA BARRETT PATRICK J 1966 PALM VIEW DR APOPKA, FL 32712	\$6,000.00
108	36-20-28-8620-01-080 THE PALMS SECTION 2 12/98 LOT 108	VILDOR IDIANISE J 1974 PALM VIEW DR APOPKA, FL 32712	\$6,000.00
109	36-20-28-8620-01-090 THE PALMS SECTION 2 12/98 LOT 109	JOHN WILLIAM LYND JR AND SANDRA S LYND TRUST C/O JOHN W LYND JR TRUSTEE 1982 PALM VIEW DR APOPKA, FL 32712	\$6,000.00

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110	36-20-28-8620-01-100 THE PALMS SECTION 2 12/98 LOT 110	DAY KAREN BIALEK 2004 PALM VIEW DR APOPKA, FL 32712	\$6,000.00
111	36-20-28-8620-01-110 THE PALMS SECTION 2 12/98 LOT 111	ROBERTS THOMAS D ROBERTS DIANE C 2012 PALM VIEW DR APOPKA, FL 32712	\$6,000.00
112	36-20-28-8620-01-120 THE PALMS SECTION 2 12/98 LOT 112	WALTERS PHILLIPA E 2020 PALM VIEW DR APOPKA, FL 32712	\$6,000.00
113	36-20-28-8620-01-130 THE PALMS SECTION 2 12/98 LOT 113	JENNIE ZANFARDINO LIVING TRUST C/O JENNIE ZANFARDINO LIVING TRUSTEE 2028 PALM VIEW DR APOPKA, FL 32712	\$6,000.00
114	36-20-28-8620-01-140 THE PALMS SECTION 2 12/98 LOT 114	PRESTON LOUIS R PRESTON JANICE M 2036 PALM VIEW DR APOPKA, FL 32712	\$6,000.00
115	36-20-28-8620-01-150 THE PALMS SECTION 2 12/98 LOT 115	PURCELL MAXWELL ANDREW RICHARDSON LUTHER MAE 2044 PALM VIEW DR APOPKA, FL 32712	\$6,000.00
116	36-20-28-8620-01-160 THE PALMS SECTION 2 12/98 LOT 116	MARGARET AND RYAN JOHNSON 2016 REVOCABLE TRUST C/O RYAN JOHNSON TRUSTEE 2052 PALM VIEW DR APOPKA, FL 32712	\$6,000.00
117	36-20-28-8620-01-170 THE PALMS SECTION 2 12/98 LOT 117	EVERETT JOHN H EVERETT GLORIA J 2060 PALM VIEW DR APOPKA, FL 32712	\$6,000.00
118	36-20-28-8620-01-180 THE PALMS SECTION 2 12/98 LOT 118	HOLLAND JOE G 2068 PALM VIEW DR APOPKA, FL 32712	\$6,000.00
119	36-20-28-8620-01-190 THE PALMS SECTION 2 12/98 LOT 119	GENSOR CHARLYN J 2067 PALM VIEW DR APOPKA, FL 32712	\$6,000.00
120	36-20-28-8620-01-200 THE PALMS SECTION 2 12/98 LOT 120	JOHNSON DAVID J 2075 PALM VIEW DR APOPKA, FL 32712	\$6,000.00

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121	36-20-28-8620-01-210 THE PALMS SECTION 2 12/98 LOT 121	ZOLLY MICHAEL P 2044 PALM VISTA DR APOPKA, FL 32712	\$6,000.00\$
122	36-20-28-8620-01-220 THE PALMS SECTION 2 12/98 LOT 122	GREZDA ADRIANA GREZDA ADRIAN 2036 PALM VIEW DR APOPKA, FL 32712	\$6,000.00
123	36-20-28-8620-01-230 THE PALMS SECTION 2 12/98 LOT 123	MANNING LINDSEY M MANNING CHRISTOPHER G 2028 PALM VISTA DR APOPKA, FL 32712	\$6,000.00
124	36-20-28-8620-01-240 THE PALMS SECTION 2 12/98 LOT 124	HIGGEN DAVID HIGGEN NANCY 2012 PALM VISTA DR APOPKA, FL 32712	\$6,000.00
125	36-20-28-8620-01-250 THE PALMS SECTION 2 12/98 LOT 125	CHAMBERLAIN WILLIAM G CHAMGERLAIN PATRICIA G 2004 PALM VISTA DR APOPKA, FL 32712	\$6,000.00
126	36-20-28-8620-01-260 THE PALMS SECTION 2 12/98 LOT 126	WEBB DAVID P 1958 PALM VISTA DR APOPKA, FL 32712	\$6,000.00
127	36-20-28-8620-01-270 THE PALMS SECTION 2 12/98 LOT 127	MCDONALD RANDALL JOHN MCDONALD SABRENA WERNER 1940 PALM VISTA DR APOPKA, FL 32712	\$6,000.00
128	36-20-28-8620-01-280 THE PALMS SECTION 2 12/98 LOT 128	ALBRIGHT RONALD T ALBRIGHT ANGELA R 1932 PALM VISTA DR APOPKA, FL 32712	\$6,000.00
129	36-20-28-8620-01-290 THE PALMS SECTION 2 12/98 LOT 129	ALVAREZ DAVID JOEL 1924 PALM VISTA DR APOPKA, FL 32712	\$6,000.00
130	36-20-28-8620-01-300 THE PALMS SECTION 2 12/98 LOT 130	NORDEN FAMILY TRUST C/O GARY NORDEN TRUSTEE 1916 PALM VISTA DR APOPKA, FL 32712	\$6,000.00



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131	36-20-28-8620-01-310 THE PALMS SECTION 2 12/98 LOT 131	NGUYEN BUU TR NGUYEN MAI TRUONG TR 1908 PALM VISTA DR APOPKA, FL 32712	\$6,000.00
132	36-20-28-8620-01-320 THE PALMS SECTION 2 12/98 LOT 132	GREGORY RICK GREGORY MINET 1900 PALM VISTA DR APOPKA, FL 32712	\$6,000.00
133	36-20-28-8620-01-330 THE PALMS SECTION 2 12/98 LOT 133	UHRAN ROBERT L LIFE ESTATE REM: TERRY B UHRAN 1942 PALM VIEW DR APOPKA, FL 32712	\$6,000.00
134	36-20-28-8620-01-340 THE PALMS SECTION 2 12/98 LOT 134	JOHNSON JENNIFER JOHNSON JEFFREY DAVID 1943 PALM VIEW DR APOPKA, FL 32712	\$6,000.00
135	36-20-28-8620-01-350 THE PALMS SECTION 2 12/98 LOT 135	SMART VITTEL W SMART NERISSA W 1951 PALM VIEW DR APOPKA, FL 32712	\$6,000.00
136	36-20-28-8620-01-360 THE PALMS SECTION 2 12/98 LOT 136	DUIGNAN TREVOR 1210 MAJESTIC PALM CT APOPKA, FL 32712	\$6,000.00
137	36-20-28-8620-01-370 THE PALMS SECTION 2 12/98 LOT 137	MCCLAVE JAMES N 1218 MAJESTIC PALM CT APOPKA, FL 32712	\$6,000.00
138	36-20-28-8620-01-380 THE PALMS SECTION 2 12/98 LOT 138	OWENS JAMES OWENS NADEGE 1226 MAJESTIC PALM CT APOPKA, FL 32712	\$6,000.00
139	36-20-28-8620-01-390 THE PALMS SECTION 2 12/98 LOT 139	BOLGER DEBORAH BOLGER ROBERT JR 1234 MAJESTIC PALM CT APOPKA, FL 32712	\$6,000.00
140	36-20-28-8620-01-400 THE PALMS SECTION 2 12/98 LOT 140	ALCANTARA BENJAMIN G 59 2ND AVE UNIT 100 RARITAN, NJ 08869-1955	\$6,000.00
141	36-20-28-8620-01-410 THE PALMS SECTION 2 12/98 LOT 141	CHINTOYLOY ROGER 1250 MAJESTIC PALM CT APOPKA, FL 32712	\$6,000.00
142	36-20-28-8620-01-420	HALL STEPHEN D	\$6,000.00

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	THE PALMS SECTION 2 12/98 LOT 142	BOUDREAUX-HALL PATRICIA 1249 MAJESTIC PALM CT APOPKA, FL 32712	
143	36-20-28-8620-01-430 THE PALMS SECTION 2 12/98 LOT 143	ROJAS PEDRO S RAJAS LODIA 1241 MAJESTIC PALM CT APOPKA, FL 32712	\$6,000.00
144	36-20-28-8620-01-440 THE PALMS SECTION 2 12/98 LOT 144	BELL LARRY BELL SHANNON 1233 MAJESTIC PALM CT APOPKA, FL 32712	\$6,000.00
145	36-20-28-8620-01-450 THE PALMS SECTION 2 12/98 LOT 145	SCHMIDT SARA M 1225 MAJESTIC PALM CT APOPKA, FL 32712	\$6,000.00
146	36-20-28-8620-01-460 THE PALMS SECTION 2 12/98 LOT 146	PALICTE SHERRY 1217 MAJESTIC PALM CT APOPKA, FL 32712	\$6,000.00
147	36-20-28-8620-01-470 THE PALMS SECTION 2 12/98 LOT 147	CARTER GLENN CARTER JENNIFER 1209 MAJESTIC PALM CT APOPKA, FL 32712	\$6,000.00
148	36-20-28-8620-01-480 THE PALMS SECTION 2 12/98 LOT 148	BELLO GUZMAN BRANDON VLADIMIR MODESTO LISAMAYTTE 1201 MAJESTIC PALM CT APOPKA, FL 32712	\$6,000.00
149	36-20-28-8620-01-490 THE PALMS SECTION 2 12/98 LOT 149	SPAYTH DAVID 2021 PALM VIEW DR APOPKA, FL 32712	\$6,000.00
150	36-20-28-8620-01-500 THE PALMS SECTION 2 12/98 LOT 150	BAKER HAROLD R BAKER MARYANN 2029 PALM VIEW DR APOPKA, FL 32712	\$6,000.00
151	36-20-28-8620-01-510 THE PALMS SECTION 2 12/98 LOT 151	STENMAN KEITH S JR STENMAN IRMA E 2037 PALM VIEW DR APOPKA, FL 32712	\$6,000.00
152	36-20-28-8620-01-520 THE PALMS SECTION 2 12/98 LOT 152	MCGAHA GARY W MCGAHA JOYCE A 2045 PALM VIEW DR APOPKA, FL 32712	\$6,000.00
153	36-20-28-8620-01-530 THE PALMS SECTION 2 12/98 LOT 153	WORM MARSHA TR 2053 PALM VIEW DR APOPKA, FL 32712	\$6,000.00

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154	36-20-28-8620-01-540 THE PALMS SECTION 2 12/98 LOT 154	JERECZEK DAVID 2061 PALM VIEW DR APOPKA, FL 32712	\$6,000.00