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OFFICE OF COMPTROLLER

INTEROFFICE MEMO

ORANGE  
COUNTY  
FLORIDA

Phil Diamond, CPA  
County Comptroller  
Finance and Accounting Department  
Special Assessments  
P O Box 38  
Orlando, FL 32802  
Telephone: 407-836-5770

Date: March 3, 2026  
To: Jennifer Lara-Klimetz, Deputy Clerk  
Through: Cheryl Gillespie, Agenda Development  
From: Eric Gassman, Chief Deputy Comptroller  
Contact: Ann Curtis, 407-836-5770  
Subject: Request Number **M26-008** for an MSBU for **Lakeview Pointe at Horizon West Area, Ravenna Phase 3 and Shoppes at Lakeview**

Applicant: Corey Graham  
Monsters of Midway Properties, LLC  
Developer

Type of Hearing: To amend a Municipal Service Benefit Unit (MSBU) for retention pond maintenance to include **Shoppes at Lakeview**.

Hearing Required by F. S.# Florida Statute Sections 125.01 (01) (q) and 197.3632. This public hearing may be scheduled any time prior to May 31, 2026. **The resolution must be approved by May 31, 2026 to be included on the November 2026 real estate tax bill.**

Advertising Requirements / Timeframe: **Publish only one (1) time and must be published at least twenty (20) days prior to the public hearing with the tentative advertisement date as Sunday, March 15, 2026.**

Notify Abutters: Special Assessments will mail public hearing notices to all of the affected property owners.

Estimated Time Required: One (1) minute

District: Commissioner Wilson, District 1

Hearing Controversial: No.

Legislative File 26-0371

April 7, 2026 @ 2 p.m.

Report: The estimated cost for the amending MSBU for maintenance of retention ponds is **\$78.00** per lot. This amending MSBU would be effective November 1, 2026.

Materials being submitted as backup for public hearing request:

1. Resolution – one (1) copy of the proposed resolution for maintenance of retention pond(s)

**ADDITIONAL SPECIAL INSTRUCTIONS TO CLERK:**

1. Notify Special Assessments Section / Finance and Accounting Department of public hearing date to prepare public hearing notice. Special Assessments will e-mail the public hearing notice to the Clerk.
2. **Send the original adopted resolution to the Special Assessments Section / Finance and Accounting Department.**
3. Send 1 (one) certified copy of the adopted resolution 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

**RESOLUTION  
OF THE  
BOARD OF COUNTY COMMISSIONERS  
AMENDING AND RESTATING A  
MUNICIPAL SERVICE BENEFIT UNIT  
FOR MAINTENANCE OF  
RETENTION PONDS  
IN**

**Lakeview Pointe at Horizon West Area and  
Ravenna Phase 3 and Shoppes at Lakeview  
11/2026**

WHEREAS, Section 125.01 (01) (q), Florida Statutes, grants Orange County, Florida ("County") the power to establish Municipal Service Benefit Units ("MSBU") for any part of the unincorporated area of Orange County; and

WHEREAS, Section 197.3632, Florida Statutes, authorizes the levy, collection, and enforcement of non-ad valorem special 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, by the Resolution dated **March 8, 2022**, the Board established the Lakeview Pointe at Horizon West Area and Ravenna Phase 3 11/2022 Municipal Service Benefit Unit ("MSBU") for maintenance of retention ponds ("Resolution"), said Resolution being recorded in Official Records as Document Instrument Number **20220166584**, Pages **1 through 5**; Public Records of Orange County, Florida; and

WHEREAS, the County has received a request, in writing, from Corey Graham ("Developer") of Monsters of Midway Properties, LLC for the amendment of such Resolution to combine and include the subdivisions which are more fully described below in that portion of the unincorporated area of Orange County; and

WHEREAS, the Board has determined that the amendment of the MSBU, the purpose of which is to combine and include the subdivisions which are more fully described below as shown in Exhibit A of this resolution to provide for maintenance of the county-dedicated retention ponds 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 MSBU should be amended,

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. The **Lakeview Pointe at Horizon West Area and Ravenna Phase 3 11/2022** Resolution for maintenance of retention ponds, which is recorded in Official Records as Document Instrument

**RECORDING DEPARTMENT: RETURN TO FINANCE & ACCOUNTING SPECIAL ASSESSMENTS**

Number **20220166584**, Pages **1 through 5**; Public Records of Orange County, Florida, is hereby amended as the **Lakeview Pointe at Horizon West Area, Ravenna Phase 3 and Shoppes at Lakeview 11/2026** MSBU, subject to final adjustment and approval as provided in Section 197.3632, Florida Statutes. This MSBU is to combine and include said subdivisions, the boundaries of which appear on the recorded plats of **Lakeview Pointe at Horizon West Phase 1, Lakeview Pointe at Horizon West Phase 1B, Lakeview Pointe at Horizon West Phase 2A, Lakeview Pointe at Horizon West Phase 2B, Lakeview Pointe at Horizon West Phase 2D, Ravenna Phase 3 and Shoppes at Lakeview** subdivisions, Plat Books, Pages, Sections, Townships, Ranges, and Lots as shown in **Exhibit "A"** of this resolution, Public Records of Orange County, Florida. The purpose of such MSBU is to provide for collection and disbursal by the County of such funds as may be necessary for the payment of administrative costs and appropriate reserves for cash balance and the minimum maintenance services to be performed on the retention ponds located on the Tracts as shown in **Exhibit "B"** of this resolution for **Lakeview Pointe at Horizon West Area, Ravenna Phase 3 and Shoppes at Lakeview** subdivisions as shown in Exhibit "A" of this resolution, which ponds have been dedicated to Orange County on the plats thereof and constructed in accordance with standards approved by the Orange County Public Works Department. The Developer understands that this MSBU is created solely for the purpose of maintaining the retention ponds located on the Tracts as shown in Exhibit "B" of this resolution for **Lakeview Pointe at Horizon West Phase 1, Lakeview Pointe at Horizon West Phase 1B, Lakeview Pointe at Horizon West Phase 2A, Lakeview Pointe at Horizon West Phase 2B, Lakeview Pointe at Horizon West Phase 2D, Ravenna Phase 3 and Shoppes at Lakeview** and that no other ponds or infrastructure improvements located within **Lakeview Pointe at Horizon West Phase 1, Lakeview Pointe at Horizon West Phase 1B, Lakeview Pointe at Horizon West Phase 2A, Lakeview Pointe at Horizon West Phase 2B, Lakeview Pointe at Horizon West Phase 2D, Ravenna Phase 3 and Shoppes at Lakeview** may be maintained, constructed, reconstructed, improved, or repaired with the non-ad valorem special assessments collected from this MSBU.

3. The County shall perform or cause to be performed minimum maintenance services in the retention pond areas as shown in Exhibit "B" of this resolution, which maintenance shall be limited to mowing, weed control, mosquito control, maintenance and repair of the structural integrity of control devices, and periodic major repairs and improvements to the retention ponds. Such maintenance shall not include curb and paved roadway maintenance and repair, signage maintenance and repair, or maintenance of or replacement of landscaping improvements. The County may subcontract with any party for the performance of the maintenance services described herein.

4. Upon completion of construction of the retention ponds and the placement of those ponds into operation, the Board shall determine the estimated non-ad valorem special assessment amount required to pay the expense of maintaining and operating the retention ponds in the MSBU. This non-ad valorem special assessment is levied for the first time as of **November 1, 2026**, and will be levied each and every year thereafter until discontinued by the Board. The Board may increase or decrease the amount of the non-ad valorem special 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 revenues generated by the non-ad valorem special assessments. It is the intent of the 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 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 special 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 and a cash reserve for periodic major repairs and improvements to the retention ponds. 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 amended and the County will be reimbursed to such extent at such time as such non-ad valorem special assessments have been collected. The estimated annual cost of operating, maintaining, and administering the MSBU, including the establishment and maintenance of an appropriate reserve for cash balance, is **\$24,882.00**, and the estimated annual non-ad valorem special assessment to each freeholder is **\$78.00**. Proceeds of collection of such non-ad valorem special assessments as provided hereinafter are to be put into a special fund of the County to the credit of the MSBU and are to be used only by the district as provided herein.

5. Upon completion of construction of the retention ponds and the placement of those ponds 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 necessary to pay the estimated expense of the maintenance of the retention ponds and the administration of the MSBU. 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 toward such maintenance. After the 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 the 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 the Board of Tax Adjustment, the Board shall certify said 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 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. 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 non-ad valorem special 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. If a contract is signed between

a subcontractor for maintenance service and Orange County, the effective date of enactment of the contract will coincide with the receipt of the collection of the MSBU non-ad valorem special assessments.

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 non-ad valorem special assessments.

8. 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.

9. It is understood and agreed between the County and the Developer that (if applicable) as the Lakeview Pointe at Horizon West Area, Ravenna Phase 3 and Shoppes at Lakeview subdivisions as shown in Exhibit "A" of this resolution expand, the additional Additions, Phases, Sections, Units, and/or etc., as the case may be, 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.

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

11. This resolution which amends and restates the resolution recorded in Official Records as Document Instrument Number 20220166584, Pages 1 through 5, is controlling and supersedes the resolution recorded in Official Records as Document Instrument Number 20220166584, Pages 1 through 4, Public Records of Orange County, Florida.

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

Lakeview Pointe at Horizon West Area  
Subdivisions  
Exhibit "A"

Subdivisions	Plat Book / Page	Section Township Range	Lots / Blocks / Buildings / Tracts / Units	Lot Count
Lakeview Pointe at Horizon West Phase 1	85/100-108	33-23-27	Lots 1-88	88
Lakeview Pointe at Horizon West Phase 1B	87/78-82	33-23-27	Lots 89-170	82
Lakeview Pointe at Horizon West Phase 2A	87/13-14	34-23-27	Lots 171-202	32
Lakeview Pointe at Horizon West Phase 2B	89/45-49	33-23-27	Lots 203-305	103
Lakeview Pointe at Horizon West Phase 2D	94/30	33-23-27	Lots 306-315	10
Ravenna Phase 3	104/114-115	34-23-27	Lots 316-318	3
<b>Shoppes at Lakeview</b>	<b>118/10-11</b>	<b>34-23-27</b>	<b>Lot 1</b>	<b>1</b>
<b>Total for 2026</b>				<b>319</b>

Lakeview Pointe at Horizon West Area  
Retention Ponds Tracts  
Exhibit "B"

Subdivisions	Plat Book / Page	Tracts	Lot Count
Lakeview Pointe at Horizon West Phase 1	85/100-108	D-1, D-2 D-3, D-4	88
Lakeview Pointe at Horizon West Phase 1B	87/78-82	N/A	82
Lakeview Pointe at Horizon West Phase 2A	87/13-14	N/A	32
Lakeview Pointe at Horizon West Phase 2B	89/45-49	D-5	103
Lakeview Pointe at Horizon West Phase 2D	94/30	N/A	10
Ravenna Phase 3	104/114-115	SW-4	3
<b>Shoppes at Lakeview</b>	<b>118/10-11</b>	<b>D-1</b>	<b>1</b>
<b>Total for 2026</b>			<b>319</b>