

OFFICE OF COMPTROLLER



INTEROFFICE MEMO

ORANGE
COUNTY
FLORIDA

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Finance and Accounting Department
Special Assessments
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Date: January 26, 2026

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, 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.

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

Action Requested: Approval of attached resolution.

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.

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

**Notice of Intent – November 2026
Exhibit "A"**

Subdivision Name(s)	MSBU Description	Plat Book / Page(s)	Section Township Range	Property Boundaries
Avalon Woods	Establish Streetlighting Retention Pond	118/121-128	17-23-27	Lots 1-182
Hamlin Meadows at Hamlin	Establish Streetlighting Retention Pond	119/66-72	30-23-27	Lots 1-165 Tract FD-1 Future Development
Harvest at Ovation Area Harvest at Ovation Phase 2 Harvest at Ovation Phase 3A	Amend Streetlighting Retention Pond	117/82-85 119/83-88	29-24-27 29-24-27	Lots 167-232 Lots 233-306
Lake Roberts / Lake Reaves Watercrest at Windermere	Amend Lake Maintenance	118/50-55	01-23-27	Lots 19-24
Lake Star at Ovation Area Lake Star at Ovation Phase – 1B	Amend Streetlighting Retention Pond Maintenance	119/23-28	19-24-27	Lots 56-115
Lakeview Pointe at Horizon West Area, Ravenna Area and Mezzano Shoppes at Lakeview	Amend Streetlighting	118/10-11	34-23-27	Lot 1
Lakeview Pointe at Horizon West Area, Ravenna Phase 3 Shoppes at Lakeview	Amend Retention Pond	118/10-11	34-23-27	Lot 1
Northlake at Ovation Area Northlake at Ovation Phase 2 and 3	Amend Streetlighting Retention Pond	119/60-63	19-24-27	Lots 186-290
Sagewood	Establish Streetlighting Retention Pond	119/126-129	02-21-28	Lots 1-71
Serenade at Ovation Area Serenade at Ovation Phase 3	Amend Streetlighting Retention Pond	119/113-116	30-24-27	Lots 121-227
Silverleaf Area Silverleaf Oaks at Hamlin Phase 3B	Amending Streetlighting	119/1-12	30-23-27	Lots 529-766
Silverleaf Area Silverleaf Oaks at Hamlin Phase 3B Hamlin Meadows at Hamlin	Amending Retention Pond	119/01-12 119/66-72	30-23-27 30-23-27	Lots 529-766 Lots 1-165 Tract FD-1 Future Development
Stoneybrook Hills Master Road Foothills at Mount Dora Phase 4-2	Amend Streetlighting	118/32-43	03-20-27	Lots 126-226
Watercrest at Windermere	Establish Streetlighting Retention Pond	118/50-55	01-23-27	Lots 1-41
Waterleigh Area Waterleigh Kiddie Academy	Amend Streetlighting Retention Pond	113/57-58	07-24-27	Lot 1
Wekiva Springs Cove	Establish Streetlighting Retention Pond	117/105-106	01-21-28	Lots 1-13

Notice of Intent – November 2026 Exhibit "A"				
Subdivision Name(s)	MSBU Description	Plat Book / Page(s)	Section Township Range	Property Boundaries
Woodside Preserve	Establish Streetlighting Retention Pond	117/54-57	25-22-30	Lots 1-53
World Design Center Area World Design Center Phase 3 Parcel 1 Replat World Design Center Phase 3 Parcel 5 Replat	Amend Retention Pond	115/18-20 115/48-53	33-23-29 04-24-29	Lots 1B and 1C Lots 5A, 5B, and 5D
Yucatan Gardens	Establish Streetlighting Retention Pond	119/64-65	27-22-30	Lots 1-52

Notice of Intent 2026 Establish Lot Cleaning Exhibit "B"	
LC 24-0256	24-22-28-6164-06-010
LC 25-0002	24-24-29-6000-26-130
LC 25-0005	26-24-29-0000-00-005
LC 25-0006	11-23-30-6851-00-005
LC 25-0007	18-22-31-1200-00-490
LC 25-0008	30-22-29-9228-17-050
LC 25-0032	24-22-31-1052-03-030
LC 25-0037	03-22-29-0552-01-180
LC 25-0039	25-22-28-1812-03-441
LC 25-0040	07-22-29-5566-01-260
LC 25-0043	15-21-28-0932-02-050
LC 25-0049	10-23-29-0296-00-171
LC 25-0061	36-24-29-6723-00-400
LC 25-0062	12-22-30-3378-02-040
LC 25-0066	25-22-28-1812-06-361
LC 25-0068	19-22-29-6976-08-100
LC 25-0069	24-21-28-5076-00-091
LC 25-0070	19-22-29-0000-00-041
LC 25-0074	36-22-28-6416-04-230
LC 25-0076	17-22-29-7802-00-870
LC 25-0080	13-22-28-8058-00-040
LC 25-0081	03-23-29-0183-10-170
LC 25-0082	03-23-29-0183-10-180
LC 25-0083	27-23-29-8085-02-200
LC 25-0086	21-22-30-7204-15-111
LC 25-0087	02-21-28-8308-00-061
LC 25-0090	15-23-30-5306-01-200
LC 25-0091	16-21-28-0000-00-059
LC 25-0092	22-22-32-0712-19-600
LC 25-0093	14-22-28-0000-00-018
LC 25-0095	34-22-33-1327-03-030
LC 25-0097	07-23-30-9492-04-010
LC 25-0098	24-24-29-6000-28-110
LC 25-0101	12-22-28-7413-09-010

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Establish Lot Cleaning
Exhibit "B"

LC 25-0102	03-22-29-8476-04-150
LC 25-0104	03-23-29-0180-19-040
LC 25-0105	03-22-29-8476-04-190
LC 25-0107	03-23-29-0180-41-110
LC 25-0108	30-24-30-4950-10-000
LC 25-0111	15-23-29-0146-00-040
LC 25-0112	21-22-32-0734-00-870
LC 25-0114	06-22-29-2450-02-090
LC 25-0115	36-22-28-6416-02-115
LC 25-0116	33-21-29-0899-00-860
LC 25-0117	18-22-31-0232-02-920
LC 25-0120	07-22-29-6974-04-090
LC 25-0121	21-22-30-3932-17-230
LC 25-0122	19-22-31-0000-00-024
LC 25-0124	16-23-29-9430-01-290
LC 25-0125	13-22-28-8058-00-460
LC 25-0126	10-23-29-7434-12-010
LC 25-0127	01-22-28-2858-00-040
LC 25-0128	03-23-29-0182-95-110
LC 25-0129	03-23-29-0182-94-240
LC 25-0131	10-23-29-7420-05-120
LC 25-0134	30-22-29-9228-16-060
LC 25-0135	03-23-29-0180-27-170
LC 25-0136	03-23-29-0183-15-030
LC 25-0138	27-22-28-4880-01-210
LC 25-0139	10-23-29-0000-00-039
LC 25-0140	25-22-28-4484-01-060
LC 25-0141	13-22-28-8058-00-040
LC 25-0142	12-22-28-7051-07-140
LC 25-0143	18-22-31-8744-02-231
LC 25-0148	26-22-30-0000-00-086
LC 25-0149	21-22-29-2540-03-010
LC 25-0151	36-20-27-9612-02-040
LC 25-0153	14-23-28-3552-00-120
LC 25-0157	06-24-30-7268-00-310
LC 25-0158	24-22-28-6164-06-010
LC 25-0159	32-21-29-6080-00-062
LC 25-0162	15-22-28-4716-00-152
LC 25-0163	34-22-29-8748-01-100
LC 25-0164	02-22-29-8472-02-180
LC 25-0166	12-22-28-0000-00-003
LC 25-0167	19-22-31-3887-00-002
LC 25-0168	02-22-29-8472-02-190
LC 25-0169	14-21-28-0000-00-043
LC 25-0171	01-23-29-3834-00-740
LC 25-0173	07-22-29-5564-00-210
LC 25-0174	18-22-29-8509-02-090
LC 25-0175	24-24-29-6000-28-110
LC 25-0176	24-22-28-0000-00-078
LC 25-0177	25-22-28-1810-06-020
LC 25-0180	03-23-29-3292-00-040

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Exhibit "B"

LC 25-0181	01-21-27-0000-00-038
LC 25-0182	18-22-30-4748-00-010
LC 25-0185	14-21-28-2590-05-030
LC 25-0187	24-22-28-0614-04-080
LC 25-0191	20-23-29-1137-02-070
LC 25-0192	03-23-29-0180-72-170
LC 25-0193	07-22-29-6936-01-390
LC 25-0195	15-21-28-0932-03-250
LC 25-0196	15-21-28-0000-00-045
LC 25-0198	15-21-28-0932-02-050
LC 25-0200	02-22-29-2996-06-070
LC 25-0204	27-23-29-0000-00-056
LC 25-0208	30-21-29-1832-06-200
LC 25-0209	16-21-28-0000-00-088
LC 25-0210	16-21-28-0000-00-172
LC 25-0212	34-22-33-1327-03-110
LC 25-0213	34-22-33-1327-03-100
LC 25-0214	22-22-32-0712-41-039
LC 25-0215	25-23-29-8486-02-080
LC 25-0220	22-24-29-2982-00-360
LC 25-0221	19-22-31-0000-00-024
LC 25-0225	21-21-28-0020-00-100
LC 25-0227	09-21-28-0197-10-241
LC 25-0228	09-21-28-0197-10-321
LC 25-0231	26-22-28-2894-01-165
LC 25-0232	25-22-28-4484-03-240
LC 25-0240	34-23-27-0000-00-017
LC 25-0242	22-22-32-0712-19-600
LC 25-0243	34-22-33-1327-02-350
LC 25-0245	07-22-29-6974-04-090
LC 25-0247	10-23-29-6152-04-210
LC 25-0248	24-22-30-8240-00-070
LC 25-0249	18-22-29-9580-05-210
LC 25-0254	35-21-28-1408-00-020
LC 25-0255	21-22-30-4316-04-010
LC 25-0257	19-22-29-6960-02-010
LC 25-0261	15-24-28-6186-03-001
LC 25-0264	03-23-29-1402-06-140
LC 25-0266	36-20-27-0000-00-084
LC 25-0267	03-23-29-7436-07-030
LC 25-0268	18-22-29-2534-05-210
LC 25-0269	19-22-29-6978-15-050
LC 25-0271	20-23-29-1162-01-170
LC 25-0276	03-23-29-0182-96-011
LC 25-0277	03-23-29-7435-03-030
LC 25-0278	01-22-28-9484-00-080
LC 25-0279	28-21-29-7476-05-140
LC 25-0281	03-23-29-0180-06-050
LC 25-0287	24-24-29-6000-28-110
LC 25-0290	29-21-29-2386-02-140
LC 25-0296	34-22-29-1382-02-110

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Exhibit "B"

LC 25-0297	15-23-29-0000-00-091
LC 25-0298	12-22-28-7051-07-140
LC 25-0301	13-22-28-8058-00-460
LC 25-0304	25-22-28-1812-03-441
LC 25-0305	03-23-29-0182-74-100
LC 25-0307	14-23-28-4658-00-190
LC 25-0308	18-22-30-4748-00-010
LC 25-0309	06-23-30-5364-00-040
LC 25-0312	17-22-31-0000-00-010
LC 25-0313	03-23-29-7430-01-310
LC 25-0315	03-23-29-0180-72-170
LC 25-0321	25-22-30-6836-01-140
LC 25-0327	24-23-29-3400-00-112
LC 25-0329	22-22-27-1084-02-020
LC 25-0331	26-22-28-9218-00-040
LC 25-0333	25-22-28-1812-06-361
LC 25-0334	36-22-28-6416-04-180
LC 25-0340	01-22-28-2860-00-130
LC 25-0366	19-22-31-3887-00-002
LC 25-0372	12-22-30-3378-02-040
LC 25-0373	05-23-30-1624-04-150
LC 25-0387	01-24-29-8516-81-103
LC 25-0393	21-22-30-4312-11-081
LC 25-0394	14-22-30-8646-01-200
LC 25-0395	17-22-31-7775-02-390
LC 25-0412	02-23-30-6424-00-050
LC 25-0429	14-23-28-3552-00-120
LC 25-0430	08-20-27-8559-02-120