



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  
Fax: 407-836-5753

Date: February 19, 2020  
To: Katie Smith, Deputy Clerk  
Through: Cheryl Gillespie, Agenda Development  
From: Eric Gassman, Chief Deputy Comptroller  
Contact: Ann Dawkins, 407-836-5770  
Subject: Request Number **M20-014** for an MSBU for **Taft Area**

FEB19'20AM11:52

FEB19'20AM11:52

RCUD

Applicant: Joy Miller, Property Owner  
Type of Hearing: To establish a Municipal Service Benefit Unit (MSBU) for streetlighting.  
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, 2020. **The resolution must be approved by May 31, 2020 to be included on the November 2020 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 1, 2020.**  
Notify Abutters: Special Assessments will mail public hearing notices to all of the affected property owners.  
Estimated Time Required: One (1) minute  
District: Commissioner Gomez Cordero, District 4  
Hearing Controversial: Potentially.

LEGISLATIVE FILE # 20-351

MARCH 24, 2020 @ 2pm

Report: The property owners have requested to establish an MSBU ('s) for these subdivisions. A total of 1065 ballots were mailed to property owners to determine majority opinion. Approximately 67% of the ballots returned were in favor of the amendment of the MSBU. The ballot results are as follows:

<u>In favor of the MSBU</u>	211
<u>Not in favor of the MSBU</u>	104
<u>Returned undeliverable</u>	32
Received after deadline	15
No ballots submitted	<u>703</u>
Total ballots distributed	1065

The estimated cost to establish the MSBU is \$70.00 per lot, per year. The established MSBU would be effective **November 1, 2020**.

Materials being submitted as backup for public hearing request:

1. Resolution – one (1) copy of the proposed resolution for streetlighting

**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.

**RESOLUTION  
OF THE  
BOARD OF COUNTY COMMISSIONERS  
ESTABLISHING A  
MUNICIPAL SERVICE BENEFIT UNIT  
FOR STREETLIGHTING  
FOR**

**Taft Area  
11/2020**

WHEREAS, Section 125.01 (1) (q), Florida Statutes, grants Orange County, Florida ("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, in writing, from Joy Miller, (Property Owner), for the establishment of such an MSBU in that portion of the unincorporated area of the County to be known as Taft Area subdivisions and which is more fully described below; and

WHEREAS, the Board has determined that the establishment of an MSBU, the purpose of which is to provide for streetlighting as requested by the property owners, 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 within Taft Area subdivisions 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 **Taft Area 11/2020** MSBU, subject to final adjustment and approval as provided for in Section 197.3632, Florida Statutes, the boundaries of which appear on the recorded plats of **Taft Area** 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 disbursement by the County of such funds as may be necessary to pay the annual expense of standard operation and maintenance of streetlighting equipment within the MSBU, including energy charges, streetlighting fixtures, poles, wires, conduits, and all appurtenances necessary for such streetlighting, electrical services, and current used in their operations, and for payment of administrative costs and appropriate reserves for cash balance. It is the understanding of the County that **Duke Energy Florida, Inc.** is to construct, or has constructed in accordance with standards approved by the Orange County Public Works Department, all necessary streetlighting equipment at no expense to the County, prior to or during construction of those portions of Taft Area subdivisions and that Duke Energy

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

Florida, Inc. will assume standard maintenance and operation of such equipment, subsequent to such construction, including computation of the annual and monthly charges for such standard maintenance and operation. Such equipment is to include **237 - 48 watt LED (light emitting diode) roadway, overhead fixtures at \$8.76 per fixture, per month and 27 - 30/35 concrete poles at \$5.05 per pole, per month for a yearly rate of \$27,228.02**, which includes energy costs and excludes the cost of administering the district as set out below, or at a rate or rates as may be set by the properly constituted legal authorities who control, govern and set the rates for Duke Energy Florida, Inc. for the services described herein. It is further understood by the County that the Duke Energy Florida, Inc. may construct such streetlighting equipment only in those portions of the MSBU as may be necessary concurrent with the streetlighting district created herein as shown in **Exhibit "A"**. **It is further understood that the contract between Orange County and Duke Energy Florida, Inc. will not be effective until November 1, 2020.** Streetlights installed prior to this date are the responsibility of the property owners and not the County. It is further understood that only 237 - 48 watt LED (light emitting diode) roadway, overhead fixtures at \$8.76 per fixture, per month and 27 - 30/35 concrete poles at \$5.05 per pole, per month are approved for this MSBU. Any additional streetlighting will be the responsibility of the property owners.

3. Upon completion of construction of such streetlighting equipment and the placement of such equipment into operation, the Board shall determine the estimated non-ad valorem assessment amount required to pay the standard expense of maintaining and operating the streetlighting equipment in the MSBU. This non-ad valorem assessment is levied for the first time as of **November 1, 2020** and will be levied each and every year thereafter until discontinued by the Board. The Board may increase or decrease the amount of the 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 revenue generated, by the assessment. The property owners within Taft Area subdivisions shall pay any cost exceeding standard operating and maintenance expense as determined by the Board. It is the intent of the County that the Uniform Method for the levy, collection, and enforcement of non-ad valorem assessments, as Section 197.3632, Florida Statutes, grants, shall be used for collecting the non-ad valorem 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 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. 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 created and the County will be reimbursed to such extent at such time as such assessments have been collected. The estimated annual cost of operating, maintaining, and administering such streetlighting equipment, including the establishment and maintenance of an appropriate reserve for cash balance, is **\$74,550.00** and the estimated annual charge to each individual freeholder is **\$70.00**. Proceeds of collection of such assessments as provided hereinafter are to be put into a special revenue fund of the County to the credit of the MSBU, and are to be used only by the district as provided herein.

4. Upon completion of construction of such streetlighting equipment and the placement of such equipment 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 owned by individual freeholders, according to the recorded plats of Taft Area subdivisions, Plat Books, Pages, as shown in Exhibit "A" of this resolution, such sums as shall be necessary to pay the estimated expense of the annual operation and maintenance of such streetlighting equipment and administration of the district and appropriate reserves for cash balance for paying expenses, provided that 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 towards such cost. After the adoption of the non-ad valorem special assessment by the Board, the Property Appraiser shall extend the assessment upon the non-ad valorem 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 assessments 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, said Board 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 said 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. Said non-ad valorem special assessments, when collected by the Tax Collector shall be remitted to the Board, who shall deposit the same in such depository as shall be designated by the Board who shall apply the same to monthly bills rendered by Duke Energy Florida, Inc., related administrative costs, and to the establishment and maintenance of an appropriate reserve for cash balance. From the proceeds of said non-ad valorem special assessments, the Board shall pay the costs for 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 assessments, Section 197.3632, Florida Statutes, will be used.

5. 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.

6. 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.

7. Each property owner affected by this resolution has been provided first class mail notice of the potential loss of his or their 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.

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

ADOPTED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2020

ORANGE COUNTY, FLORIDA

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

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

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

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

**Taft Area  
Subdivisions  
Exhibit "A"**

Subdivisions	Plat Book / Page	Section Township Range Subcode	Lots / Blocks / Buildings / Tracts / Units	Parcel Count
Taft (Tier 1 through 9)	E/4	01-24-29-8516-10 through 8516-91	<p><u>8516-10</u>            Lots 101 through 106, 108, and 109            Lots 201, 203 through 209            Lots 301, 302, 304, 305, 306, 307, and 309            Lots 401, 402, 404 through 410            Lots 500            Lots 701, 702, 703, 705, 706, 708, 709, and 710            Lots 801, 802, 803, 804, 806, 807, 808, and 810            Lots 901, 902, 903, 906, 909, and 910</p> <p><u>8516-11</u>            Lots 001 and 002            Lots 010 through 040, 080, 090, and 100            Lots 101 through 108            Lots 202, 204, 206, and 209            Lots 301 through 307 and 309            Lots 401 through 403, 406 through 410            Lots 501 through 508 and 509            Lots 601 through 604, 606 through 610            Lots 701 through 705</p> <p><u>8516-20</u>            Lots 101 through 109            Lots 201, 203, 204, 206, 207, 208, 209, and 210            Lots 301, 303, 304, 305, 306, 307, 308, and 309            Lots 401, 402, 403, 404, 408,</p>	688

		<p>01-24-29-8516-10 through 8516-91 cont'd</p>	<p>and 409  Lots 500 and 501  Lots 701, 703, and 706  Lots 801, 803, 804, 805, 806, 808, 809, and 810</p> <p><u>8516-21</u>  Lots 001, 003, 004, 006, 007, 008, and 090  Lots 100, 101, 102, 104, 106, 107, and 109  Lots 201 through 210  Lots 301 through 310  Lots 401, 402, 403, 405, 406, 408 and 409  Lot 501  Lots 601, 602, and 606  Lot 701</p> <p><u>8516-30</u>  Lots 101 through 110  Lots 201 through 210  Lots 301 through 306, 308, 309, and 310  Lots 402, 403, 405, 406, 407, and 408  Lots 701, 705, 706, 708, 709, and 710  Lots 801, 803, 804, 806, 808, and 810</p> <p><u>8516-31</u>  Lots 001, 002, 005, 006, 008, and 010  Lots 101, 102, 103, 104, and 106  Lots 201, 203, 206, 208 and 209  Lots 301, 304, 306, and 309  Lots 401, 403, 404, 406, 408, and 410  Lots 501, 503, and 506  Lots 601 and 606</p> <p><u>8516-40</u>  Lots 101, 102, 103, and 106</p>	
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		<p>01-24-29-8516-10 through 8516-91 cont'd</p>	<p><b>Lots 701 through 705</b></p> <p><b><u>8516-60</u></b>  <b>Lots 001 through 010</b>  <b>Lots 101 through 106</b>  <b>Lots 301 and 310</b>  <b>Lots 601</b>  <b>Lots 801, 806, 808, and 809</b>  <b>Lots 901, 902, 903, 905, 906, 908, 909, and 910</b></p> <p><b><u>8516-61</u></b>  <b>Lots 101, 102, 103, 104, 105, 106, 108, 109, and 110</b>  <b>Lots 201 through 210</b>  <b>Lots 301, 302, 305, 306, 307, 309, and 310</b>  <b>Lots 401, 402, 403, 405, 406, 407, 408, and 410</b>  <b>Lot 461</b>  <b>Lots 501 through 510</b>  <b>Lots 601, 602, 603, and 605</b></p> <p><b><u>8516-70</u></b>  <b>Lots 001 though 010</b>  <b>Lots 101 and 106</b>  <b>Lots 203, 204, and 205</b>  <b>Lots 501, 503, and 506</b></p> <p><b><u>8516-71</u></b>  <b>Lots 101, 102, 103, 105, 106, 108, and 109</b>  <b>Lots 201, 202, 203, 204, 205, 206, 207, and 209</b>  <b>Lots 303, 304, 306, 307, 308, 309, 310, and 311</b>  <b>Lots 401, 403, 404, 406, 407, 409, and 410</b>  <b>Lots 501, 504, 505, 506, 507, 508, and 510</b></p> <p><b><u>8516-80</u></b>  <b>Lots 101 and 106</b></p> <p><b><u>8516-81</u></b>  <b>Lots 000, 001, 003, 004, 005, 006, 009, and 010</b></p>	
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		01-24-29-8516-10 through 8516-91 cont'd	<p>Lots 101, 103, 105, 106, 107, 108, and 109          Lots 201 through 210          Lots 301, 303, 305, 306, 307, and 309          Lots 401, 402, 403, 404, 405, 406, 407, 409, and 410          Lots 501, 502, 503, 504, 505, 506, 507, 508, and 510</p> <p><u>8516-91</u>          Lots 001, 002, 004, 006, 008, and 009          Lots 100 through 110          Lots 201 through 210          Lots 301, 302, 303, 304, 307, 308, 309, 310, and 316          Lots 401, 402, 403, 404, 406, 407, 408, 409, 410          Lots 501, 502, 503, 504, 505, 506, 507, and 510</p>	
Taft (Tier 10 and Above)	E/4	01-24-29-8518-11 through 8516-21	<p><u>8518-11</u>          Lots 001, 003, 004, 005, 006, 007, 008, and 010          Lots 101, 103, 105, 106, 107, 108 and 110          Lots 201 through 210          Lots 301 through 310          Lots 401 through 410          Lots 501 through 510          Lots 601 through 610</p> <p><u>8518-21</u>          Lots 001, 002, 008, 009, 101, 103, 108, 109, 119, 201, 202, 208, 209, 301, 302, 303, 309, 310, 401, 402, 403, 404, 501, 511, 512, 513, 518, and 601</p>	93
6Taft Rep Blk C Tier 2	U/53	01-24-29-8520	<p><u>8520-20</u>          Lots 901, 902, 903, 904, 905, 906, 908, and 909</p>	8
Cypress Park Unit No 1	4/46	01-24-29-8500	<p><u>8500-00</u>          Lots 010, 020, and 027</p>	44

			Lots 030 through 380 Lots 400, 410, 420, 430, and 440	
Taft Area (11 <sup>th</sup> Avenue)	E/4	01-24-29-0000	<u>000-00</u> Lots 008 through 028	20
Prosper Colony Blk 1	D/103	06-24-30-7268	<u>7268-00</u> Lots 330 through 336	7
Spahlers Add to Taft	D/114	36-23-29-8228-20 through 8228-51 and 8232-00	<u>8228-20</u> Lot 509  <u>8228-30</u> Lots 101, 107, 109, 110, 111, and 112 Lots 207, 208, 209, 210, and 211 Lots 307, 308, 309, 310, 311, and 312 Lots 401, 407, 408, 409, 410, 411, and 412 Lots 501, 502, 504, 506, 507, 510, and 512 Lots 607 and 609 Lots 801, 806, and 807  <u>8228-40</u> Lots 000, 101, 107, 109, 111, and 112 Lots 201, 202, 204, 206, 207, 208, 210, 211, and 212 Lots 301, 302, 303, 304, 305, 306, 307, 308, 310, 311, and 312 Lot 407 Lots 503, 505, 506, 507, 508, 509, 510, 511, and 512 Lots 601, 603, 604, 606, and 608 Lot 711 Lots 801, 806, and 809 Lots 901, 904, and 906  <u>8228-41</u> Lots 009, 102, 209, 301, 302, 304, and 309  <u>8228-50</u>	205

			<p><b>Lots 101, 102, 103, 105, 106, 107, 108, 109, 110, and 112</b>  <b>Lots 201 through 212</b>  <b>Lots 301, 303, 305, 307, 308, 310, 311, and 312</b>  <b>Lots 401, 403, 405, 406, 407, 408, 409, 410, 411, and 412</b>  <b>Lots 501, 504, 507, 601, 701, 703, 710, 715, 801, 803, and 907</b></p> <p><b><u>8228-51</u></b>  <b>Lots 301, 302, and 303</b>  <b>Lots 401, 403, 404, 406, 408, and 409</b>  <b>Lots 501 through 510</b>  <b>Lots 601, 603, 604, 605, 606, 607, 608, and 609</b>  <b>Lots 700 through 710</b>  <b>Lots 803, 805, 806, 807, and 808</b></p> <p><b><u>8232-00</u></b>  <b>Lots 000 and 001</b></p> <p><b><u>8232-09</u></b>  <b>Lots 001, 002, 003, 004, 005, 006, 007, 008, 009, 010, 012, 014, 016, 018, 019, 021, and 022</b></p>	
			<b>TOTAL</b>	<b>1065</b>