

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: December 5, 2017
To: Katie Smith, Deputy Clerk
Through: Cheryl Gillespie, Agenda Development
From: *M.A. McGarrity*
Margaret A. McGarrity, Chief Deputy Comptroller
Contact: Ann Dawkins, 407-836-5770
Subject: Request Number **M18-003** for an MSBU for **Lake Ruby**

12-07-17P02:12 RCVD

12-07-17P01:19 RCVD

Applicant: Neil Klaproth, P.G.
Pulte Group Corporation
Developer

Liz Johnson, Environmental Protection Division

Type of Hearing: To amend a Municipal Service Benefit Unit (MSBU) for
general lake cleaning, water quality improvement,
maintenance and aquatic plant control services.

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, 2018. **The resolution must be approved by
May 31, 2018 to be included on the November 2018
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, December
17, 2017.**

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

Estimated Time Required: One (1) minute

District: Commissioner VanderLey, District 1

Hearing Controversial: No. _____

LEGISLATIVE FILE #

18-003

*January 9, 2018
@2pm*

Katie Smith, Deputy Clerk
Request for Lake Ruby
December 5, 2017
Page 2

Report: Neil Klaproth, Director of Land Development for Pulte Home Company, LLC and Liz Johnson from Environmental Development have requested that the amendment of an Municipal Service Benefit Unit (MSBU) for general lake cleaning, water quality improvement, maintenance and aquatic plant control services.

The assessment for this MSBU is **\$125.00** per parcel, per lot. This MSBU would be effective **November 1, 2018**.

Materials being submitted as backup for public hearing request:

1. Resolution – one (1) copy of the proposed resolution for general lake cleaning, water quality improvement, maintenance and aquatic plant control services.

ADDITIONAL SPECIAL INSTRUCTIONS TO CLERK:

1. Notify Special Assessments Section / Finance and Accounting Department of public hearing date(s) to prepare public hearing notice. Special Assessments will e-mail the public hearing notice to the Clerk.
2. **Send the original adopted resolution(s) to the Special Assessments Section / Finance and Accounting Department.**
3. Send one (1) certified copy of the adopted resolution(s) 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 GENERAL LAKE CLEANING, WATER QUALITY
IMPROVEMENT, MAINTENANCE
AND AQUATIC PLANT CONTROL SERVICES FOR**

**Lake Ruby
11/2018**

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 the 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, the Board established the **Ruby Lake - Phase 1 11/2017** ("MSBU") by Resolution adopted **March 7, 2017** for the purpose of general lake cleaning, water quality improvement, maintenance and aquatic plant control services (referred to herein as the "Resolution" and such MSBU is referred to herein as the "Lake Ruby MSBU") recorded in the Public Records of Orange County, Florida as Document Number **20170143922**; and

WHEREAS, the County has received a written request from Neil Klaproth (the "Developer") of Pulte Group Corporation and from the Orange County Environmental Protection Division ("EPD") for the amendment of such Resolution to be known as Lake Ruby and as depicted on the map attached hereto as **Exhibit "A"** and to combine and include the subdivision which is more fully described below and as shown in "**Exhibit "B"**" of this resolution; and

WHEREAS, the Board has determined that the amendment of the **Lake Ruby** MSBU, the purpose of which is to combine and include the subdivision which is more fully described below and as shown in "**Exhibit "B"**" to provide for general lake cleaning, water quality improvement, maintenance and aquatic plant control services as requested by the Developer, together with the other information pertaining to the operation of the proposed MSBU submitted herewith, is a reasonable and necessary method to finance such services and in the public interest, and the real property located within the boundaries of the **Lake Ruby** MSBU will be specially benefited, now and in the future, and that the **Lake Ruby** MSBU should be amended; 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. The **Ruby Lake – Phase 1 11/2017** Resolution for general lake cleaning, water quality improvement, maintenance and aquatic plant control services, is hereby amended as the **Lake Ruby**

RECORDING DEPARTMENT: RETURN TO FINANCE & ACCOUNTING SPECIAL ASSESSMENTS

11/2018 MSBU, (referred herein as the "2018 MSBU") subject to final adjustment and approval as provided in Section 197.3632, Florida Statutes. The 2018 MSBU is to combine and include said subdivision as shown in "**Exhibit B**", the boundaries of which appear on the recorded plat of **Ruby Lake - Phase 2** subdivision, Plat Book **93**, Page(s) **10 through 15**, Section **15**, Township **24**, Range **28**, and Lots **132 through 237**, Public Records of Orange County, Florida. The purpose of such 2018 MSBU is to provide for collection and disbursement by the County of such funds as may be necessary for the payment of administrative costs and appropriate reserves for cash balance and the general lake cleaning, water quality improvement, maintenance and aquatic plant control services to be performed on such lake. This 2018 MSBU is amended and restated solely for the purpose of general lake cleaning, water quality improvement, maintenance and aquatic plant control services and related governmental inspection and staff support expenses, collection and administrative expenses.

3. The County shall perform or cause to be performed general lake cleaning, water quality improvement, maintenance and aquatic plant control services. The County may subcontract with any party for the performance of the maintenance services described herein.

4. Any maintenance outside the scope of the services described in Section 3 shall not be funded with 2018 MSBU revenues.

5. Upon approval of the 2018 MSBU, the Board shall determine the estimated non-ad valorem special assessment amount required to pay the expense of general lake cleaning, water quality improvement, maintenance and aquatic plant control services for the 2018 MSBU. This non-ad valorem special assessment is levied for the first time as of **November 1, 2018** 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 authorized by Section 197.3632, Florida Statutes, 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 2018 MSBU and the total amount so determined shall be specifically assessed against the real properties of the freeholders located within the boundaries of the MSBU as provided hereafter. Additional amounts will be added to provide for reimbursement of necessary administrative costs incurred by the County for inspections, the Property Appraiser and Tax Collector for the collection of non-ad valorem special assessments in accordance with the provisions 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 revenues for that year are expected to be available, and a cash reserve for periodic major improvements to the lake. 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 2018 MSBU 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 2018 MSBU, including the establishment and maintenance of an appropriate reserve for cash balance, is **\$29,625.00**, and the estimated annual non-ad valorem special assessment to each freeholder is **\$125.00**. Proceeds from the collection of such non-ad valorem special assessments as provided hereinafter are to be put into a special revenue fund of the County to the credit of the 2018 MSBU, and are to be used only by the district as provided herein.

6. Upon approval of the 2018 MSBU, 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 assessment in the 2018 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 operation and maintenance of the general lake cleaning, water quality improvement, maintenance and aquatic plant control services of such lake and the administration of the 2018 MSBU. The Board hereby determines that a fair and reasonable method of assessing the costs of such services among the properties specially benefitted by such services is a flat per lot or per parcel basis, and not an ad valorem basis, so that each parcel or lot, shall be assessed 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 the 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 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 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. Proceeds from the collection of the non-ad valorem special assessments shall be deposited in such depository as designated by the Board to the credit of the 2018 MSBU, and are to be used only as provided herein. From the proceeds of the 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.

7. 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, for all affected parcels. 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 payments, issuance 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 general lake cleaning, water quality improvement, maintenance and aquatic plant control services and Orange County, the effective date of enactment of the contract will coincide with the receipt of the collection of the 2018 MSBU non-ad valorem special assessments.

8. 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 2018 MSBU and assessed non-ad valorem special assessments, unless any such newly subdivided parcel shall, in the written determination of EPD, no longer continue to receive a special benefit from the services financed and provided through this 2018 MSBU. In the event of a determination by EPD that a parcel or parcels will no longer

receive a special benefit from general lake cleaning, water quality improvement, maintenance and aquatic plant control services on such lake, the Property Appraiser and the Tax Collector shall be notified that such parcels shall be removed from the assessment rolls for the 2018 MSBU. In the event that newly subdivided parcels shall receive a lower benefit from such services than the assessment method for the 2018 MSBU shall be modified on the assessment rolls for the next ensuing year in order to continue to provide a fair and reasonable apportionment of the cost of the services provided for herein among the properties that receive the benefit of such services.

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 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 preceding the public hearing.

10. It is understood and agreed between the County and the Developer that (if applicable) as the Ruby Lake subdivision expands, 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.

11. This amendment shall take effect upon adoption by the Board of County Commissioners, and the provisions of the Ruby Lake - Phase 1 Resolution dated March 7, 2017 shall apply to all properties described on Exhibits "A" and "B" of this amended resolution.

ADOPTED THIS _____ DAY OF _____, 2018

ORANGE COUNTY, FLORIDA

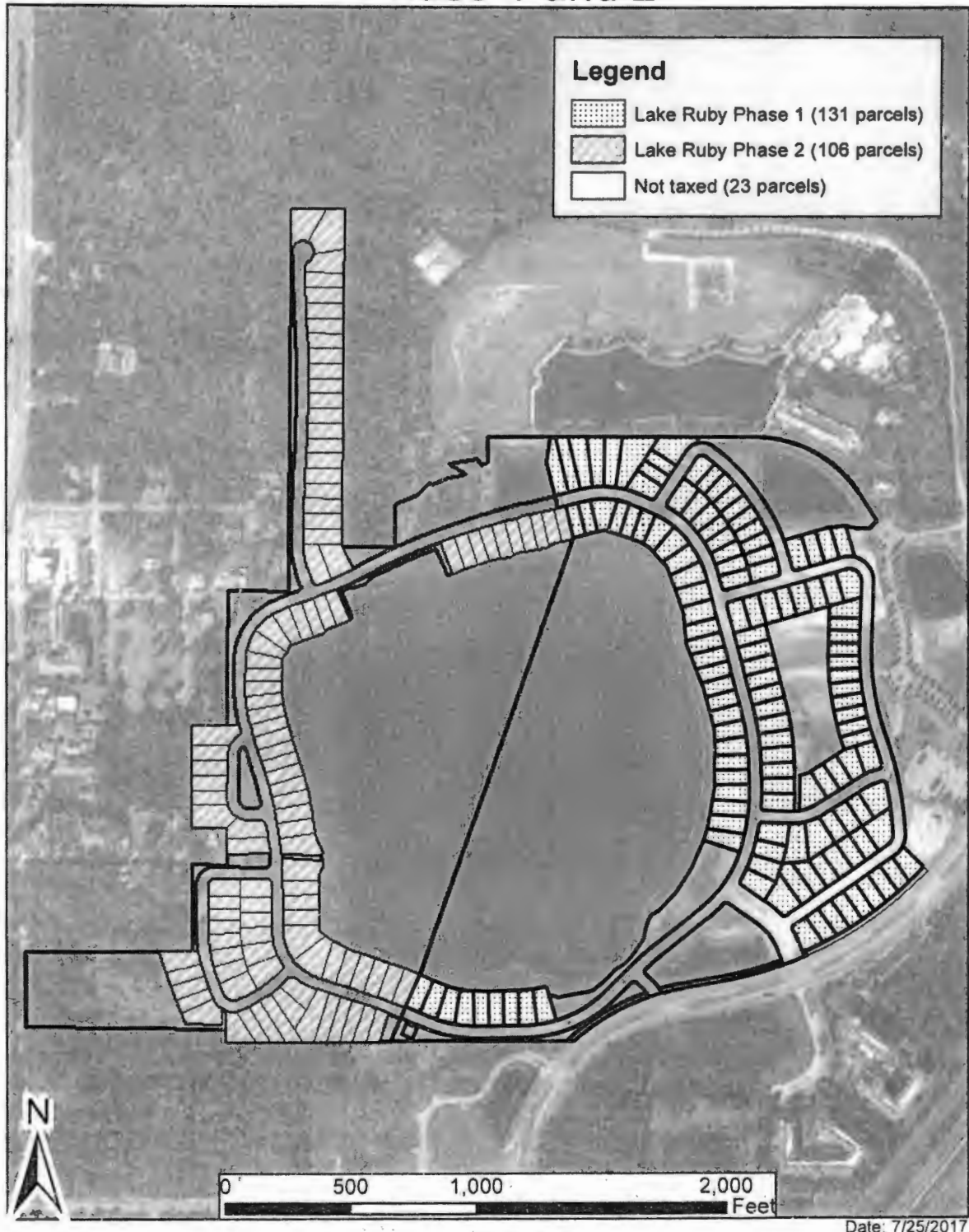
BY: _____
ORANGE COUNTY MAYOR

DATE: _____

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

BY: _____
DEPUTY CLERK

Exhibit A: Ruby Lake Taxing District Phase 1 and 2



Date: 7/25/2017

Lake Ruby
Exhibit "B"

Subdivisions	Plat Book / Page	Section Township Range	Lots	Lot Count
Ruby Lake Phase 1	88/120-125	15-24-28	Lots 1 through 131	131
Ruby Lake Phase 2	93/10-15	15-24-28	Lots 132 through 237	106
			Total	237