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RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS  
ESTABLISHING A MUNICIPAL SERVICE TAXING UNIT/BENEFIT UNIT FOR  
MAINTENANCE OF RETENTION POND(S) IN

**Gatlin Gardens**

WHEREAS, Chapter 125.01 (01) (q), Florida Statutes, grants Orange County the power to establish Municipal Service Taxing Unit/Benefit Units (hereinafter known as the "MSTU/BU") for any part of the unincorporated areas of Orange County; and

WHEREAS, the Board of County Commissioners of Orange County (hereinafter known as the "Board") has received a request, in writing, from Carey L. Hill (hereinafter known as the "Developer") of Gatlin Avenue Developers, Inc. for the establishment of such an MSTU/BU in that portion of the unincorporated area of Orange County to be known as Gatlin Gardens subdivision(s) and which is more fully described below; and

WHEREAS, the Board has determined that the establishment of an MSTU/BU, the purpose of which is to provide for minimum maintenance of the county-dedicated retention pond(s) as requested by the Developer, together with the other information pertaining to the operation of the proposed MSTU/BU submitted therewith, to be feasible, necessary to facilitate the services desired, and in the public interest, and that the properties within Gatlin Gardens subdivision(s) will be benefitted, now and in the future, and that the proposed MSTU/BU should be created,

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 Gatlin Gardens MSTU/BU, the boundaries of which appear on the recorded plat(s) of Gatlin Gardens subdivision(s), Plat Book 33, Page(s) 56 through 58, Lots 1 through 147, Section 16, Township 23, Range 30, Public Records of Orange County, Florida. The purpose of such MSTU/BU is to provide for collection and disbursement by Orange County of such funds as may be necessary for the minimum maintenance services to be performed on the retention pond(s) located on Tract(s) "A" and "C" of Gatlin Gardens subdivision(s), which pond(s) have been dedicated to Orange County on the plat(s) thereof and constructed in accordance with standards approved by the Orange County Public Works Division. The Developer understands that this MSTU/BU is created solely for the purpose of maintaining the retention pond(s) located on Tract(s) "A" and "C" of Gatlin Gardens subdivision(s), and that no other pond(s) or infrastructure improvements located within the Gatlin Gardens subdivision(s) may be maintained, constructed, reconstructed, improved, or repaired with the non-ad valorem assessments collected from this MSTU/BU.
3. The County shall perform or cause to be performed minimum maintenance services in the retention pond area(s), which maintenance shall be limited to mowing, weed control, mosquito control, and maintenance and repair of the structural integrity of control devices. 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 pond(s) and the placement of those pond(s) into operation, the Board shall determine the estimated non-ad valorem assessment amount required

to pay the expense of maintaining and operating the retention pond(s) in the MSTU/BU. This non-ad valorem assessment is levied for the first time as of November 1, 1995, and will be levied each and every year thereafter until discontinued by the Orange County Board of County Commissioners. The local governing board may increase or decrease the amount of the assessment by twenty percent (20%) to any effected property based on the benefit, which the Board will provide or has provided to the property with the revenue generated by the assessment. It is the intent of Orange 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 MSTU/BU and the total amount so determined shall be specially assessed against the real property of the freeholders in the MSTU/BU as provided hereafter. An additional amount 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. 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 MSTU/BU 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 the MSTU/BU is \$7,936.00, and the estimated annual assessment to each freeholder is \$54.00. Proceeds of collection of such assessments as provided hereinafter are to be put into a special general account by the County to the credit of the MSTU/BU, and are to be used only by the district as provided herein.

5. Upon completion of construction of the retention pond(s) and the placement of those pond(s) 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 MSTU/BU 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 pond(s) and the administration of the MSTU/BU. 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 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 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 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 assessments, Section 197.3632, Florida Statutes, shall be used.

6. Non-ad valorem special assessments authorized by this resolution will be collected in the manner provided for the collection of ad valorem taxes under Florida Law in accordance with Section

197.3832, Florida Statutes. The Board authorizes utilization of this method for collection for all effected parcels. The non-ad valorem special assessment will be listed on the assessment roll for all effected parcels and will be included in the notice of proposed property taxes and the tax notice for each effected 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 MSTU/BU special assessment.

7. Each property owner effected by this resolution has been provided first class mail notice of the potential for loss of their title when the ad valorem method of collection is used and that all effected property owners have a right to appear at the hearing and to file written objections with the Board, and of the time and place of the public hearing at which this resolution was adopted.

8. It is understood and agreed between the County and the Developer that (if applicable) as the Gallin Gardens subdivision(s) 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.

9. The Board of County Commissioners shall be the governing Board of this Municipal Service Taxing Unit/Benefit Unit.

Record Verified - Martha O. Haynie

ADOPTED THIS 27<sup>th</sup> DAY OF December, 19 94.

ORANGE COUNTY, FLORIDA

BY: Jean C. Bennett  
CHAIRMAN, BOARD OF COUNTY COMMISSIONERS

DATE: for the 12/28/94

ATTEST: Martha O. Haynie, County Comptroller  
as Clerk of the Board of County Commissioners

BY: Paul H. Dwyer  
DEPUTY CLERK

