April 13, 2012

Ron Novy
Orange County Environmental Protection Division
800 Mercy Drive, Suite 4
Orlando, FL 32808

Dear Mr. Novy:

Enclosed are documents relating to a resolution establishing a Municipal Service Benefit Unit for general lake cleaning, water quality improvement, maintenance and aquatic plant control services for Lake Burkett/Lake Martha, which was adopted by the Board of County Commissioners at its regular meeting of April 10, 2012.

Sincerely,

Martha O. Haynie, County Comptroller
As Clerk of the Board of County Commissioners
Orange County, Florida

By: [Signature]
Deputy Clerk

Enclosures: Certified copy of Resolution
Copy of tearsheet w/notice
Copy of the DR-413

c: Bill Donegan, Property Appraiser c/o Roger Ross, Tax Roll Manager, Property Appraiser's Office (w/enclosures)
Earl K. Wood, Tax Collector (w/enclosures)
Department of Revenue, Division of Ad Valorem Tax, P.O. Box 3000, Tallahassee, Florida 32315-3000 (w/enclosures)
Elizabeth Godwin, MSTU/BU Supervisor, Comptroller Finance and Accounting Department (w/enclosures)
RESOLUTION
OF THE
BOARD OF COUNTY COMMISSIONERS
ESTABLISHING
A MUNICIPAL SERVICE BENEFIT UNIT
FOR GENERAL LAKE CLEANING, WATER QUALITY
IMPROVEMENT, MAINTENANCE
AND AQUATIC PLANT CONTROL SERVICES FOR

Lake Burkett / Lake Martha
11/2012

WHEREAS, Section 125.01 (01) (q), Florida Statutes, grants Orange County the power to establish Municipal Service Benefit Units (hereinafter known as the "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 (hereinafter known as the "Board") is the governing board of Orange County, Florida (hereinafter known as the "County") pursuant to its charter; and

WHEREAS, the Board of County Commissioners of Orange County has received a request, in writing, from the Orange County Environmental Protection Division ("EPD") for the establishment of such an MSBU for the purpose of general lake cleaning, water quality improvement, maintenance and aquatic plant control services in that portion of the unincorporated area of Orange County to be known as Lake Burkett / Lake Martha and depicted on the map attached hereto as Exhibit “A” and which metes and bounds parcels are more fully described in Exhibit “B” attached hereto and which subdivisions are more fully described in Exhibit “C” attached hereto and incorporated herein by reference; and

WHEREAS, the Board has determined on the basis of the information submitted with such request from EPD that the provision of general lake cleaning, water quality improvement, maintenance and aquatic plant control services in that portion of Orange County known as Lake Burkett / Lake Martha and shown on such Exhibit “A” will specially benefit the real property more particularly described and identified by parcel ID numbers and metes and bounds descriptions contained in Exhibit “B” attached hereto and incorporated herein by reference and which properties are located in the subdivisions identified in Exhibit “C” attached hereto and incorporated herein by reference; and

WHEREAS, the Board has determined, that the establishment of an MSBU for the purpose of general lake cleaning, water quality improvement, maintenance and aquatic plant control services is a reasonable and necessary method to finance such services and in the public interest and the real property located within the boundaries of Lake Burkett / Lake Martha MSBU will be specially

APPROVED
BY ORANGE COUNTY BOARD
OF COUNTY COMMISSIONERS
APR 10 2012

RECORDING DEPARTMENT: RETURN TO FINANCE & ACCOUNTING SPECIAL ASSESSMENTS

STATE OF FLORIDA, COUNTY OF ORANGE
I HEREBY CERTIFY this is a copy of a document approved by the BCC on

APR 1 0 2012

MARTHA D. RAYNE, COUNTY COMPTROLLER
Deputy Clerk
APR 1 2 2012

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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 hereby incorporated into the text of the resolution.

2. There is hereby established and created the Lake Burkett / Lake Martha 11/2012 MSBU,
subject to final adjustment and approval as provided for in Section 197.3632, Florida Statutes, the
boundaries of which appear as metes and bound parcels as shown in Exhibit "B" and on portions of
the recorded plats of the subdivisions which Plat Books, Pages, Sections, Townships, Ranges, and
Lots as shown in Exhibit "C", in the Public Records of Orange County, Florida. The purpose of such
MSBU is to provide for the 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 general
lake cleaning, water quality improvement, maintenance and aquatic plant control services to be
performed on such lake. This MSBU is created 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 MSBU revenues.

5. Upon approval of this 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 MSBU. This non-ad valorem special
assessment is levied for the first time as of November 1, 2012, 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 MSBU and the total amount so
determined shall be specifically assessed against the real properties 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 Orange 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 such 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 estimated annual cost of operating and administering the MSBU,
including the establishment and maintenance of an appropriate reserve for cash balance, is
$42,335.87, and the estimated annual non-ad valorem special assessment to each freeholder is
$798.79. Proceeds from the collection of the 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 MSBU, and are
to be used only as provided herein.
6. Upon approval of this 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 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 general lake cleaning, water quality improvement, maintenance and aquatic plant control services of such lake and the administration of the 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 equally 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 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 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 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.

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 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 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 this MSBU. In the event that newly subdivided parcels shall receive a lower benefit from such services than the assessment method for the 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.

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

ADOPTED THIS ____________ DAY OF APR 10 2012, 2012

ORANGE COUNTY, FLORIDA

BY: [Signature]

ORANGE COUNTY MAYOR

DATE: 4-11-12

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

BY: [Signature]

DEPUTY CLERK

[Seal]
## Lake Burkett / Lake Martha
### Metes and Bound Parcels
#### Exhibit “B” – Orange County

<table>
<thead>
<tr>
<th>Parcel ID Number</th>
<th>Legal Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>01-22-30-0000-00-002</td>
<td>NE1/4 OF NW1/4 OF NE1/4 SEC 01-22-30</td>
</tr>
<tr>
<td>01-22-30-0000-00-032</td>
<td>NE1/4 OF NW1/4 (LESS S 250 FT OF W 470 FT) &amp; NW1/4 OF NE1/4 (LESS NE1/4) OF SEC 01-22-30 &amp; BEG AT NE COR OF NW1/4 OF NW1/4 RUN S 1038 FT W 20.48 FT N 1037.62 FT TO POB (LESS PART LYING E OF LOT 22 ALOMA ESTATES REPLAT PB 13/58) IN SEC 01-22-30</td>
</tr>
<tr>
<td>01-22-30-0000-00-035</td>
<td>FROM SE COR OF LOT 23 ALOMA ESTATES REPLAT 13/58 RUN N 4.48 FT E 20.39 FT TH CONT E 152.61 FT N 130 FT S 88 DEG E 15 FT FOR POB TH S 88 DEG E 282 FT S 133.52 FT N 88 DEG W 264.04 FT S 15 DEG W 3.09 FT N 88 DEG W 17.18 FT N 136.87 FT TO POB IN SEC 01-22-30</td>
</tr>
<tr>
<td>01-22-30-0000-00-041</td>
<td>FROM SE COR OF LOT 23 ALOMA ESTATES REPLAT 13/58 RUN N 4.48 FT E 20.39 FT TH CONT E 152.61 FT FOR POB TH N 256.89 FT E 297 FT S 120 FT W 282 FT S 136.89 FT W 15 FT TO POB IN SEC 01-22-30</td>
</tr>
</tbody>
</table>

## Lake Burkett / Lake Martha
### Subdivisions
#### Exhibit “C” – Orange County

<table>
<thead>
<tr>
<th>Subdivisions</th>
<th>Plat Book / Page</th>
<th>Section Township Range Subcode</th>
<th>Lots / Blocks / Buildings / Tracts / Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>Forest Lakes</td>
<td>11/65</td>
<td>01-22-30-2825</td>
<td>Lots 6 through 21</td>
</tr>
<tr>
<td>Forest Lakes Phase 2</td>
<td>13/148</td>
<td>01-22-30-2829</td>
<td>Lots 8 through 11</td>
</tr>
<tr>
<td>Lakeside Terrace</td>
<td>R/139</td>
<td>01-22-30-4848</td>
<td>Lots 1 through 9 Block B</td>
</tr>
<tr>
<td>Miller's Cove</td>
<td>29/121</td>
<td>01-22-30-5643</td>
<td>Tract “A” Conservation</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Lots 17 through 24</td>
</tr>
<tr>
<td>Watermill Section 7</td>
<td>25/141-142</td>
<td>01-22-30-9069</td>
<td>Lots 720 through 725</td>
</tr>
<tr>
<td>Watermill Section 8</td>
<td>25/145-146</td>
<td>01-22-30-9077</td>
<td>Lots 819 through 827</td>
</tr>
</tbody>
</table>
State of Florida §
County of Orange

Before the undersigned authority, personally appeared Deborah M. Toney, who on oath says that he/she is the Legal Advertising Representative of The Orlando Sentinel, a newspaper published at Orlando, in Orange County, Florida; that the attached copy of advertisement, being a notice of the local government's intent to use the uniform method for collecting a non-ad valorem assessment, was published in said newspaper on March 18, 2012.

The affiant further says that the said Orlando Sentinel is a newspaper published at Orlando, in said Orange County, Florida, each day, and has been entered as second mail matter at the post office in Orlando, in said Orange County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and the affiant further says the he/she has neither paid nor promised any person, firm, or corporation any discount, rebate, commission, or refund for the purpose of securing this advertisement for publication in the said newspaper.

Sworn to and subscribed before me this 15 day of MARCH, AD (2012).

[Signature]
Notary Public

My Commission Expires 8-12-13

C: Tax Collector