

MEETING OF THE DISTRICTS
Tuesday, April 02, 2024
9:30 AM
600 S. Commerce Ave. Sebring, FL 33870
AGENDA

DISTRICTS LIST

AVON PARK ESTATES S. B. D.	ORANGE VILLA MOBILE HOME ESTATES S. B. D.
HIGHLANDS PARK ESTATES S. B. D.	PLACID LAKES S.B.D.
HIGHWAY PARK S. B. D.	RED HILL FARMS IMPROVEMENT DISTRICT
LAKE HAVEN ESTATES S. B. D.	SEBRING ACRES S. B. D.
ORANGE BLOSSOM ESTATES S. B. D.	SEBRING COUNTRY ESTATES S. B. D.
ORANGE BLOSSOM UNIT 12 S. B. D.	SEBRING HILLS S. B. D.
COUNTYWIDE FIRE DISTRICT	THUNDERBIRD ROAD WASTEWATER S. B. D.
ISTOKPOGA MARSH WATERSHED IMPROVEMENT DISTRICT	
ISTOKPOGA MARSH WATERSHED IMPROVEMENT DISTRICT	
SUN 'N LAKES OF LAKE PLACID RECREATION DISTRICT	
OAK MANOR AVENUE ROAD PAVING MUNICIPAL SERVICE BENEFIT DISTRICT	

1 MEETING CALLED TO ORDER

2 PRESENTATIONS:

3 PUBLIC COMMENT

4 CONSENT AGENDA

- 4.A *Request adoption of Resolution 23-24-88 for Budget Amendment 23-24-075 for road improvements of McDuffy Rd and Andretti Dr in the Sebring Acres Special Benefit District.*

Rosa Morales, Budget Analyst II / NAV

Fiscal Impact is an increase to Fund 134 (Sebring Acres SBD) is estimated not to exceed \$60,000 for FY 23-24 and will be appropriated in cost center 7972 (Sebring Acres SBD), account 56301 (Capital Infrastructure).

[23-24-075 Sebr Acres Road Projects McDuffy_Andretti \(BA\).pdf](#)

[23-24-075R Sebr Acres Road Projects McDuffy_Andretti \(Resolution\).pdf](#)

5 PUBLIC HEARING

- 5.A *Public hearing to consider proposed Resolution 23-24-82 pertaining to the re-imposition of Chapter 9, Article VII (7), Placid Lakes Special Benefit District special assessment.*

Tanya Cannady, Business Services Director

Rosa Morales, Budget Analyst II / NAV

The fiscal impact will be an increase to Fund 107 (Placid Lakes Special Benefit District) of approximately \$81,225 annually as the previous assessment collection was \$243,675

and will now be approximately \$324,900 if assessment is set at the requested rate of \$40 for FY 2024-25.

[PL Preliminary Tear Sheet - Affidavit.pdf](#)

[PL Preliminary Resolution 23-24-82.pdf](#)

6 ACTION AGENDA

7 ADJOURN

Any person who decides to appeal any decision made by the Board of Supervisors of any of the Special Districts of Highlands County, Florida, in a public hearing or quasi-judicial proceeding is hereby advised that he or she will need a record of the proceedings, and that, for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made, which record will include the testimony and evidence upon which such appeal is to be based.

The Board of Supervisors of the Special Districts in Highlands County, Florida, does not discriminate upon the basis of any individual's disability status. This non-discrimination policy involves every aspect of the Board's functions, including one's access to, participation, employment or treatment in its programs or activities. Anyone requiring reasonable accommodation as provided for in the Americans With Disabilities Act or Section 286.26, Florida Statutes should contact the Highland County Human Resources Department, ADA Coordinator at: 863-402-6509 (voice), or via Florida Rely Service 711, or by e-mail: hrmanager@highlandsfl.gov. Requests for CART or interpreter services should be made as soon as possible but no later than 48 hours in advance of a public meeting to permit coordination of the service.

Please note our new website address: www.highlandsfl.gov

Any invocation that may be offered before the official start of the meeting of the Board of Supervisors of the Special Districts of Highlands County shall be the voluntary offering of a private citizen. The views or beliefs expressed by the invocation speaker have not been previously reviewed or approved by Highlands County, nor is Highlands County allowed by law to endorse the religious beliefs or views of any speaker.

HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM

DATE OF ACTION REQUEST: April 2, 2024

PRESENTER: Rosa Morales, Budget Analyst II / NAV

SUBJECT/TITLE: Request adoption of Resolution 23-24-88 for Budget Amendment 23-24-075 for road improvements of McDuffy Rd and Andretti Dr in the Sebring Acres Special Benefit District.

STATEMENT OF ISSUE

The Sebring Acres Special Benefit District ordinance was adopted December 6, 1994, to provide Ownership and disposition of property, flood and erosion control, water and sewer systems, public thoroughfares, lighting and recreational facilities. The following budget amendment is necessary to complete road improvements needed on McDuffy Rd and Andretti Dr.

RECOMMENDED ACTION

Move to adopt Resolution 23-24-88 for Budget Amendment 23-24-075 for road improvements of McDuffy Rd and Andretti Dr in the Sebring Acres Special Benefit District.

FISCAL IMPACT

Fiscal Impact is an increase to Fund 134 (Sebring Acres SBD) is estimated not to exceed \$60,000 for FY 23-24 and will be appropriated in cost center 7972 (Sebring Acres SBD), account 56301 (Capital Infrastructure).

Attachments: [23-24-075 Sebr Acres Road Projects McDuffy_Andretti \(BA\).pdf](#)
[23-24-075R Sebr Acres Road Projects McDuffy_Andretti \(Resolution\).pdf](#)

March 25, 2024

BOARD OF COUNTY COMMISSIONERS
HIGHLANDS COUNTY FLORIDA

BOARD OF COUNTY COMMISSIONERS

BUDGET AMENDMENTS

(Transfers over \$5,000 require Board approval)

DATE: 3/19/2024

SUBMITTED BY: NAV

FUND(S): 134 FUND TITLE(S): Sebring Acres COST CENTER(S) #: 7972

PROJECT(S) #: _____ PROJECT TITLE(S): _____ COST CENTER TITLE(S): Sebring Acres SBD

*list additional cost centers on reverse side of form

TYPE	FUND	COST CENTER	ACCOUNT	ACCOUNT NAME	ACTIVITY	BUDGET	INCREASE	DECREASE	REVISED BUDGET
R	134		3999100	Fund Bal Brought Forward		61,507.00	60,000.00		121,507.00
E	134	7972	56301	Capital Infrastructure		0.00	60,000.00		60,000.00
									0.00
									0.00
									0.00
									0.00
									0.00

REASON: To appropriate Fund Balance to complete pavement of McDuffy Rd. and to shell Andretti Dr.

OFFICE USE ONLY

OMB RECOMMENDATION:

REQUEST # 23-24-075

TRANSFER TYPE:

____ Approval

ACTION:

Board Approved Denied

County Administrator Approved Denied

____ ITEM TO ITEM

____ RESERVE

XX BY RESOLUTION

____ SUPPLEMENTAL BUDGET

SIGNATURE: _____

Signature: _____

DATE: / /

Posted by Clerk: _____

Form Revised 08/05/2020

RESOLUTION NO. 23-24-88

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF HIGHLANDS COUNTY, FLORIDA AS THE GOVERNING BODY FOR THE SEBRING ACRES SPECIAL BENEFIT DISTRICT (HEREIN REFERRED TO COLLECTIVELY AS THE "DISTRICTS"); PERTAINING TO BUDGET AMENDMENT 23-24-075 TO THE SEBRING ACRES SPECIAL BENEFIT DISTRICT FUND; PROVIDING FOR LEGISLATIVE FINDINGS AND INTENT; PROVIDING FOR APPROVAL OF BUDGET AMENDMENT; PROVIDING FOR THE IMPLEMENTATION OF ADMINISTRATIVE ACTIONS; PROVIDING A SAVINGS CLAUSE; PROVIDING FOR SCRIVENER'S ERRORS; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, pursuant to the creation Ordinances, as codified by the Highlands County Code of Ordinances, for the various Districts which are the subject of this Resolution, the governing body for each such District may amend the budget thereof; and

WHEREAS, the Highlands County Board of County Commissioners as the governing body for each District set forth herein has determined that a budget amendment is necessary and proper within the Sebring Acres Special Benefit District Fund.

NOW, THEREFORE, BE IT RESOLVED BY HIGHLANDS COUNTY BOARD OF COUNTY COMMISSIONERS AS THE GOVERNING BODY OF THE DISTRICTS, AS FOLLOWS:

SECTION 1. Legislative Findings and Intent. Highlands County has complied with all requirements and procedures of Florida law in processing this Resolution. The above recitals are hereby adopted.

SECTION 2. Approval of Budget Amendment. Budget Amendment 23-24-075 is hereby approved and authorized to appropriate Fund Balance to commence and complete road improvements needed in the Sebring Acres Special Benefit District in the total amount of \$60,000.00.

SECTION 3. Implementation of Administrative Actions. The County Administrator is hereby authorized and directed to take such action as may be deemed necessary and appropriate in order to implement the provisions of this Resolution. The County Administrator may, as deemed appropriate, necessary and convenient, delegate the powers of implementation as herein set forth to such County employees as deemed effectual and prudent.

SECTION 4. Savings Clause. All prior actions of Highlands County pertaining to the budget amendment approved hereby, as well as any and all matters relating thereto, are hereby ratified and affirmed consistent with the provisions of this Resolution.

SECTION 5. Scrivener's Errors. Typographical errors and other matters of a similar nature that do not affect the intent of this Resolution, as determined by the County Administrator and County Attorney, may be corrected.

SECTION 6. Conflicts. All Resolutions or parts of Resolutions in conflict with any of the provisions of this Resolution are hereby repealed.

SECTION 7. Severability. If any Section or portion of a Section of this Resolution proves to be invalid, unlawful, or unconstitutional, it shall not be held to invalidate or impair the validity, force, or effect of any other Section or part of this Resolution.

SECTION 8. Effective Date. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this 2nd day of April 2024.

**HIGHLANDS COUNTY BOARD OF
COUNTY COMMISSIONERS AS
GOVERNING BODY FOR THE
DISTRICTS**

By: _____
Kevin J. Roberts, Chairperson

ATTEST:

Jerome Kaszubowski, Clerk of Court

**HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM**

DATE OF ACTION REQUEST: April 2, 2024

PRESENTER: Tanya Cannady, Business Services Director
Rosa Morales, Budget Analyst II / NAV

SUBJECT/TITLE: Public hearing to consider proposed Resolution 23-24-82 pertaining to the re-imposition of Chapter 9, Article VII (7), Placid Lakes Special Benefit District special assessment.

STATEMENT OF ISSUE

On March 4, 2024, a special town hall meeting was held for property owners to discuss upcoming budget request. During this meeting, various property owners suggested an increase to the assessment. The current assessment is \$30 per lot or fraction thereof with a max rate of \$50. The assessment may be increased in any incremental amount not to exceed \$10 each year as needed to help with recreational improvements throughout the district. The property owners would like to increase to \$40 per lot or fraction thereof.

RECOMMENDED ACTION

Move to approve and adopt Resolution 23-24-82 pertaining to the re-imposition of Chapter 9, Article VII (7), Placid Lakes Special Benefit District special assessment.

FISCAL IMPACT

The fiscal impact will be an increase to Fund 107 (Placid Lakes Special Benefit District) of approximately \$81,225 annually as the previous assessment collection was \$243,675 and will now be approximately \$324,900 if assessment is set at the requested rate of \$40 for FY 2024-25.

Attachments: [PL Preliminary Tear Sheet - Affidavit.pdf](#)
[PL Preliminary Resolution 23-24-82.pdf](#)

AFFIDAVIT OF PUBLICATION

HIGHLANDS NEWS-SUN

Published Daily

SEBRING, HIGHLANDS COUNTY, FLORIDA

**Case No. NOTICE OF PUBLIC HEARING BEFORE THE BOARD OF
COUNTY COMMISSIONERS OF HIGHLANDS COUNTY, FLORIDA
SITTING AS THE BOARD OF SUPERVISORS OF THE
PLACID LAKES SPECIAL BENEFIT DISTRICT**

**STATE OF FLORIDA,
COUNTY OF HIGHLANDS**

Before the undersigned authority, Janet Emerson, personally appeared who on oath says that she is the Classified Advertising Legal Clerk of Highlands News-Sun, a newspaper published at Sebring in Highlands County, Florida; that the attached copy or reprint of the advertisement, to the right, being a Public Notice, was published in said newspaper by print in the issues of or by publication on the newspaper's website, if authorized, on:

MARCH 17, 2024

Affiant further says that the Highlands News-Sun newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.
SIGNED:



Janet Emerson

Sworn to and subscribed before me this 18th day of March, 2024
by Janet Emerson, who is personally known to me.



Nancy Y. Whirley, Customer Service Supervisor, Notary Number: HH 293555

Notary expires: July 26, 2026



NANCY Y. WHIRLEY
Notary Public
State of Florida
Comm# HH293555
Expires 7/26/2026

AP Main Street property proposal sparks discussion

BY MARC VALERO
Staff Writer

An Avon Park businessman's questioning of the response to his proposal for a vacant Main Street property lead to a pointed exchange of opinions with the mayor during an Avon Park City Council meeting earlier this week.

During the meeting, Emilio Garibaldi Jr. said he supports Avon Park whole heartedly.

In October he became aware that the City of Avon Park was seeking proposals for the vacant property at 101 West Main.

He submitted a proposal prior to the Nov. 30 deadline, Garibaldi said.

Garibaldi said he discussed his proposal with many people in town and many people in the Rotary Club of Avon Park and all agreed this was the, "highest and best use"

for the property.

"We all decided let's put this in and get it in front of the City Council to see if it is a project they would accept," he said. "Waiting 90 days to hear that your project was rejected is absolutely unacceptable for something that would take one hour to review."

This town is supposed to be growing, Garibaldi said and, "to have some veil of secrecy that the City Council can't hear a thing, that it doesn't get past City Hall or whatever the case may be."

When things don't reach the City Council it sets the City back a lot, he said.

"It is sad that I have to sit up here and cry over something that is zero cost to the City and zero liability to the City without even getting a chance to discuss what it is," Garibaldi said.

He asked to be placed

on the agenda to show the proposed project for 101 West Main St. property so the public and the City Council could view it and then make a decision.

Mayor Garrett Anderson asked Garibaldi if his proposal was to construct a building on the property?

Garibaldi replied, "No."

Anderson asked if the City's request for proposals was for constructing a building?

Garibaldi replied, "No."

Anderson said he knows for a fact that was the intent of the Council.

There was a lengthy discussion on the City's request for proposal (RFP) for the property and whether or not it specified a building.

Garibaldi said the RFP clearly states a "mixed use" and doesn't mention a building.

Councilwoman Brit-tany McGuire (who is Anderson's sister) said if there were no other proposals, she told Garibaldi, that he should have requested a change in the RFP, but instead he made accusations.

"You started spreading garbage for 2 1/2 hours to me," she said.

Garibaldi asked McGuire for proof that his project could not be built, because he keep saying that.

McGuire replied, "I am not arguing whether or not it can be built. I am arguing how you handled the situation. You handled it poorly."

Garibaldi replied he didn't (handle it poorly).

There is nothing in the RFP that says he can't build a free park for the community.

Deputy Mayor Jim Barnard suggested placing the proposal on the agenda for Council's next

meeting.

Barnard said he would like to see if the City Council as a whole would like to vote for what Garibaldi is proposing.

Anderson said the highest and best use for the property is for a building.

Garibaldi said that is not true. There are empty buildings already downtown.

Council voted 3-2 to have Garibaldi's proposal on the next meeting's agenda, which is March 25.

The City continues to seek proposals for the Main Street property. There have been no other proposals for the property.

Garibaldi's proposal stated the overall project theme will be a "Parkete" for the city that will be maintained at no cost to taxpayers. The landscaping and beautification will have

widespread impact due to its frontage on Main Street, proximity to the historic Avon Park Bandstand, and elaborate design features that will create another focal point for photography and branding of the Avon Park image.

There will be a myriad of uses including but not limited to gathering area for public and private events, Avon Park photo opportunity area, well-needed outdoor event space, new centralized relax and revitalization space, music venue for schools or selected musicians, display for abstract arts.

Garibaldi noted that the Rotary Club of Avon Park Board decided this would be a great project to stand behind, considering they would make it a Rotary Park, like the ones in Lake Placid and Sebring. Avon Park does not have one.

TRUMP

FROM PAGE 1A

legal expenses, prosecutors said. Over several months, Cohen said he got \$420,000.

Trump pleaded not guilty last year to 34 felony counts of falsifying business records. His lawyers argue the payments to Cohen were legitimate legal expenses.

Why they want a delay?

Trump's lawyers say they're being inundated with late-arriving evidence — more than 100,000 pages of records from a separate federal

probe into Cohen that concluded years ago. Cohen pleaded guilty to campaign violations and other unrelated crimes and served about a year in prison.

Trump's lawyers say they need time to review the material turned over by the U.S. attorney's office in Manhattan, which includes bank records, witness statements and other evidence.

Trump's lawyers blame Manhattan prosecutors for not pressing their federal counterparts to hand over the evidence sooner. The U.S. attorney's office ultimately started producing documents on March 4 after Trump's lawyers

subpoenaed them in January.

A final batch with about 15,000 pages was expected to be turned over Friday, bringing the total to about 119,000 pages.

Trump's lawyers say some of the records are "exculpatory and favorable to the defense." Prosecutors contend most of the material is "largely irrelevant."

Exchanging evidence before a trial is routine.

Why didn't they get these records sooner?

Trump's lawyers allege the Manhattan D.A.'s office was trying to hide evidence as part of a "des-

perate effort" to gain an advantage at trial.

"The People should have collected all of these documents long ago," Trump lawyers Todd Blanche and Susan Necheles wrote in court papers. "Instead, they collected some materials but left others with the federal authorities, in the hope that President Trump would never get them."

Bragg's office argued that Trump's lawyers caused the time crunch by waiting until Jan. 18 to subpoena the U.S. attorney's office for all the records it wanted.

In a court filing made public Thursday, the D.A.'s office said it re-

quested the full file last year, but the U.S. attorney's office only turned over a subset of records. Trump's lawyers received that material last June and had ample time to seek additional evidence from the federal probe, the D.A.'s office said.

On Friday, the D.A.'s office clarified that it had not requested the full case file from the U.S. attorney's office because much of what was in it wasn't relevant.

The U.S. attorney's office declined comment.

How does Trump benefit from delays?

The longer Trump's tri-

als are put off, the more he'll argue that it's impractical and unfair to stick him in a courtroom instead of leaving him to campaign. But there are practical benefits as well.

If Trump becomes president, he could direct the Justice Department to drop the federal cases or attempt to pardon himself. But he would not be able to pardon himself in the hush-money or Georgia cases because they involve state charges. Presidential pardons only apply to federal crimes.

In the meantime, if there's a rush to try Trump before Election Day — now eight months away — the judge in the hush-money case said he can rest assured that he won't be forced to decide between attending overlapping trials.

NOTICE OF PUBLIC HEARING BEFORE THE BOARD OF COUNTY COMMISSIONERS OF HIGHLANDS COUNTY, FLORIDA SITTING AS THE BOARD OF SUPERVISORS OF THE PLACID LAKES SPECIAL BENEFIT DISTRICT

Notice is hereby given that the Board of County Commissioners of Highlands County, Florida, sitting as the Board of Supervisors of the Placid Lakes Special Benefit District will hold a public hearing to consider a proposed change in the assessment rate of the Placid Lakes Special Benefit District non-ad valorem assessment levied against each lot, or portion thereof, located within the District for the purpose of providing for the financing of projects for the District. This notice is given pursuant to the Highlands County Code of Ordinances, Chapter 9, Article VII (7), Placid Lakes Special Benefit District and Florida Statutes, Section 197.3632.

The public hearing will be held on Tuesday, April 2, 2024, at 9:00 a.m., or as soon thereafter as can be heard, at the Government Center Boardroom, 600 S. Commerce Ave., Sebring, Florida. All affected property owners have the right to appear and be heard at the public hearing and the right to file written objections with the Board of Supervisors related to the proposed increase. Written objections should be sent to Highlands County Non-Ad Valorem Assessment Department, 600 S. Commerce Ave., Sebring, FL 33870.

Any person who decides to appeal any decision made by the Board of Supervisors of Placid Lakes Special Benefit District in a public hearing or meeting is hereby advised that he or she will need a record of the proceedings, and for such purpose may need to ensure that a verbatim record of the proceedings is made, which includes the testimony and evidence upon which such appeal is to be based.

It is proposed that each lot, or portion thereof, in the special district described above will be subject to an annual Placid Lakes Special Benefit District non-ad valorem assessment in an amount not to exceed \$50.00 for each lot, or portion thereof, beginning October 1, 2024, which will be collected each year and will continue from year to year as provided in Florida Statutes, Section 197.3632(6).

The estimated total revenue expected to be collected from the proposed annual assessment of \$50.00 for each lot is \$407,217.00, for Fiscal Year 2024-2025.

The assessments will appear on the annual tax bill and will be collected by the Tax Collector, as authorized by Florida Statutes, Section 197.3632. Failure to pay the assessment will cause a tax certificate to be issued against the property which may result in loss of title to the property.

If you have any questions, please contact the Non-Ad Valorem Assessment Department at (863) 402-6500; Monday through Friday between 8:00 am and 5:00 pm.

The Board of County Commissioners of Highlands County, Florida, does not discriminate upon the basis of any individual's disability status. This non-discriminatory policy involves every aspect of the Board's functions, including one's access to, participation, employment or treatment in its programs or activities. Anyone requiring reasonable accommodation as provided for in the Americans with Disabilities Act or Florida Statutes, Section 286.26, should contact Human Resources, ADA Coordinator at 863-402-6509 (Voice) Via Florida Relay Service 711, or by e-mail: HRmanager@highlandsfl.gov. Address: 600 S. Commerce Avenue, Sebring, FL 33870. Request for cart or interpreter services should be made at least 24 hours in advance to permit coordination of the service.

TRIAL

FROM PAGE 1A

Assistant State Attorney Paul A. Wallace agreed.

"Victim impact statements cannot refer to the defendant, the crime itself, and what the victims believe the punishment should be," Wallace told the Highlands News-Sun. Friday's hearing was not contentious, because Wallace and Roebuck basically agreed with the redactions.

"The state has given me edited versions (of the victim impact statements)," Roebuck told Cowden. "It seems like we're pretty much in agreement."

Circuit Court Judge Angela Cowden went over the statements and marked them as Roebuck and Wallace agreed to the redactions. There were 26 pages of victim impact statements when they were finished, Cowden said.

The final version of the statements will be the only ones allowed to be read during the punishment phase, Wallace told Cowden.

"We always instruct the victim impact witnesses that this is what they're (allowed to say) when they stand in front of the jury," he said.

Assistant State Attorney John Kromholz said family members have a choice to read the statements themselves.

"Most are planning on reading them themselves," he said.

RESOLUTION NO. 23-24-82

(Preliminary Annual MSBU Assessment for Fiscal Year 2024-25)

A RESOLUTION OF THE PLACID LAKES SPECIAL BENEFIT DISTRICT (MSBU), PERTAINING TO THE RE-IMPOSITION AND INCREASE OF THE MSBU ASSESSMENT; PROVIDING FOR LEGISLATIVE FINDINGS AND INTENT; PROVIDING FOR AUTHORITY; PROVIDING FOR PRELIMINARY RE-IMPOSITION AND INCREASE OF THE MSBU ASSESSMENT; PROVIDING FOR ASSESSMENT ROLE; PROVIDING AUTHORIZATION FOR PUBLIC HEARING; PROVIDING FOR NOTICE BY PUBLICATION; PROVIDING FOR APPLICATION OF ASSESSMENT PROCEEDS; PROVIDING A SAVINGS CLAUSE; PROVIDING FOR SCRIVENER'S ERRORS; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Highlands County Code of Ordinances, Chapter 9, Article VII (7) Placid Lakes Special Benefit District (hereafter referred to as the "County Code"), authorized the imposition of an assessment against the benefitted properties for the purpose of carrying out the projects of the MSBU, which include but are not limited to the ownership, construction, operation and maintenance of flood, erosion control, reclamation and irrigation facilities, water and sewer systems, public roads, fire protection, recreation and community center facilities, removal of nuisances, security services, mosquito control, signage, administrative costs to Highlands County and other benefits as determined by the MSBU Board (hereinafter referred to as "MSBU Projects"); and

WHEREAS, the MSBU assessment is imposed each fiscal year in an equitable and efficient method of allocating and apportioning the same, in order to pay for the cost of providing for the ownership, construction, operation and maintenance of MSBU Projects; and

WHEREAS, the MSBU desires to re-impose and provide for increases in its annual assessment for the purpose of funding MSBU Projects; and

WHEREAS, by this Preliminary Assessment Resolution, the MSBU desires to re-impose and provide authorization for incremental increases in the annual assessment which is imposed by the MSBU against the benefitted lots and parcels of real property located in the area of the MSBU for the purpose of completing MSBU Projects.

NOW, THEREFORE, BE IT RESOLVED BY THE PLACID LAKES SPECIAL BENEFIT DISTRICT IN HIGHLANDS COUNTY, FLORIDA, AS FOLLOWS:

SECTION 1. Legislative Findings and Intent. The MSBU has complied with all requirements and procedures of Florida law in processing this Resolution. The above findings are hereby adopted.

SECTION 2. Authority. This Resolution is adopted pursuant to the provisions of the County Code and other applicable provisions of Florida law.

SECTION 3. Preliminary Re-Imposition and Increase of the MSBU Assessment. The lots and parcels of real property, or portions thereof, located in the area of the MSBU are hereby found to be

specially benefited by the provision of ownership, construction, operation and maintenance of flood, erosion control, reclamation and irrigation facilities, water and sewer systems, public roads, fire protection, recreation and community center facilities, removal of nuisances, security services, mosquito control, signage, administrative costs to Highlands County and other benefits as determined by the MSBU Board.

A. The following assessment shall be imposed against the benefitted lots and parcels of real property, or portions thereof, located in the area of the MSBU for the Fiscal Year beginning October 1, 2024, and shall continue each year thereafter until discontinued or changed:

Property Category	Rate Per Parcel
Lot or portion thereof	\$40.00

B. The above stated Assessment rate may be increased in any incremental amount not exceeding \$10.00, each year, so long as the total annual Assessment rate to exceed \$50.00, for each lot or parcel or portion thereof, and provided a public hearing is conducted prior to September 1 of each such year with the adoption of a Resolution reflecting the approved increase. Notice of the public hearing required for any such future increases, as set forth herein, shall be provided by publication only.

C. MSBU Assessments shall constitute a lien upon the benefitted property so assessed and shall be equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles, and claims, until paid. The lien for a MSBU Assessment shall be deemed perfected upon the MSBU's adoption of this Assessment Resolution. Upon perfection, the lien for a MSBU Assessment collected under the Uniform Assessment Collection Act shall attach to the property included on the Assessment Roll as of the prior January 1, the lien date for ad valorem taxes imposed under the tax roll.

SECTION 4. Assessment Roll. The County Administrator is hereby directed to prepare, or cause to be prepared, a preliminary Assessment Roll for the Fiscal Year commencing October 1, 2024. The preliminary Assessment Roll shall include all benefitted lots and parcels of real property, or portions thereof, located in the area of the MSBU.

SECTION 5. Authorization for Public Hearing. There is hereby established a public hearing to be held at 9:00 a.m., on Tuesday, May 7, 2024, in the Commission Chambers of the Highlands County Administration Building, 600 S. Commerce Avenue, Sebring Florida, 33870, at which time the County will receive and consider any comments on the Final MSBU Assessment from the public and affected property owners and consider imposing the Final MSBU Assessment for the Fiscal Year commencing October 1, 2024, collecting such assessments imposed on the benefitted lots and parcels of real property, or portions thereof, located in the area of the MSBU on the same bill as ad valorem taxes pursuant to the Uniform Assessment Collection Act.

SECTION 6. Notice by Mail and Publication. The County Administrator, or designee, shall cause notice of the public hearing authorized by Section 5, hereof, to be mailed to all of the property owners of the benefitted lands and property located in the area of the MSBU and shall also cause such notice to be published no more than 20 days prior to the hearing set for May 7, 2024. Such notices by mail and publication shall be in substantially the form attached hereto as **Exhibit "A"**.

SECTION 7. Application of Assessment Proceeds. Proceeds derived by the MSBU from this assessment will be utilized for the ownership, construction, operation and maintenance of flood, erosion control, reclamation and irrigation facilities, water and sewer systems, public roads, fire protection, recreation and community center facilities, removal of nuisances, security services, mosquito control, signage, administrative costs to Highlands County and other benefits as determined by the MSBU Board. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund ownership, construction, operation and maintenance of flood, erosion control, reclamation and irrigation facilities, water and sewer systems, public roads, fire protection, recreation and community center facilities, removal of nuisances, security services, mosquito control, signage, administrative costs to Highlands County and other benefits as determined by the MSBU Board.

SECTION 8. Savings Clause. All prior actions of the MSBU pertaining to the assessment which is the subject of this Resolution, as well as any and all matters relating thereto, are hereby ratified and affirmed consistent with the provisions of this Resolution.

SECTION 9. Scrivener's Errors. Typographical errors and other matters of a similar nature that do not affect the intent of this Resolution, as determined by the Highlands County Administrator and County Attorney, may be corrected.

SECTION 10. Conflicts. All Resolutions or parts of Resolutions in conflict with any of the provisions of this Resolution are hereby repealed.

SECTION 11. Severability. If any Section or portion of a Section of this Resolution proves to be invalid, unlawful, or unconstitutional, it shall not be held to invalidate or impair the validity, force, or effect of any other Section or part of this Resolution.

SECTION 12. Effective Date. This Resolution shall become effective immediately upon its passage and adoption.

PASSED AND ADOPTED this 2th day of April, 2024.

**SEBRING ACRES SPECIAL BENEFIT
DISTRICT**

KEVIN J ROBERTS, CHAIRMAN

ATTEST:

Jerome Kaszubowski, Clerk of Court

Exhibit “A”

**NOTICE OF HEARING TO RE-IMPOSE AND PROVIDE
FOR AN INCREASE OF THE ASSESSMENT
OF THE PLACID LAKES SPECIAL BENEFIT DISTRICT**

Notice is hereby given that the Highlands County Board of County Commissioners sitting in its capacity as the Board of Supervisors of the **PLACID LAKES SPECIAL BENEFIT DISTRICT** will conduct a public hearing on **May 7, 2024**, to consider the re-imposition and increase of the Placid Lakes Special Benefit District Assessment imposed for the purpose of ownership, construction, operation and maintenance of flood, erosion control, reclamation and irrigation facilities, water and sewer systems, public roads, fire protection, recreation and community center facilities, removal of nuisances, security services, mosquito control, signage, administrative costs to Highlands County and other benefits as determined by the MSBU Board, against the benefitted lots and parcels of real property, or portions thereof, located within the area of the **PLACID LAKES SPECIAL BENEFIT DISTRICT** for the **Fiscal Year beginning October 1, 2024**.

The public hearing will be held at 9:00 a.m., or as soon thereafter as possible, on May 7, 2024, in the Board Chambers at the Highlands County Administration Building, 600 S. Commerce Avenue, Sebring, Florida, 33870, for the purpose of receiving public comment on the proposed assessments. This public hearing may be continued to a future date or dates. The times, places, and dates of any continuances of a public hearing shall be announced during the public hearing without any further published notice.

All affected property owners have a right to appear at the hearing and to file written objections with Highlands County within 20 days of this notice. If a person decides to appeal any decision made by the Board of Supervisors with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be based.

In accordance with the Americans with Disabilities Act of 1990, persons needing a special accommodation to participate in this proceeding should contact the Human Resources, ADA Coordinator no later than seven (7) days prior to the proceedings: Telephone (Voice) (863) 402-6509 or by Florida Relay Service 711 or by E-mail to: HRManager@Highlandsfl.gov.

The following assessment shall be imposed against the benefitted lands or property located in the area of the **PLACID LAKES SPECIAL BENEFIT DISTRICT** for the Fiscal Year beginning October 1, 2024, and shall continue each year thereafter until discontinued or changed:

Property Category	Rate Per Parcel
Lot or parcel, or portion thereof	\$40.00

The above stated Assessment rate may be increased in any incremental amount not exceeding \$10.00, each year, so long as the total annual Assessment rate does not exceed \$50.00, for each lot or parcel, or portion thereof, and provided a public hearing is conducted prior to September 1 of each such year with the adoption of a Resolution reflecting the approved increase.

Copies of the Final Annual Assessment Resolution for Placid Lakes Special Benefit District, which is the subject of this hearing, and the assessment roll, and other documentation related to the proposed re-imposition and increase of the annual assessment for the Placid Lakes Special Benefit District are available for inspection in the County Administrator's office located in the County Administration Building, 600 S. Commerce Avenue, Sebring, Florida 33870, between the hours of 8:00 a.m. and 5:00 p.m., Monday through Friday.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2024, as authorized by Florida Statutes, Section 197.3632. Failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact the County at (863) 402-6500 between 8:00 a.m. and 5:00 p.m., Monday through Friday.