

MEETING OF THE DISTRICTS
Tuesday, July 15, 2025
9:30 AM
600 S. Commerce Ave. Sebring, FL 33870

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
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 24-25-118 for Budget Amendment 24-25-092 to appropriate Fund Balance and transfer available budget for Contractual Labor for maintenance and road improvements.*

Rosa Morales, Budget Analyst II/NAV

The fiscal impact is an increase to Fund 119 (Red Hill Farm Improvement Dist.) in the amount of \$182,432.10 which is being appropriated in cost center 7977 (Red Hill Farm Impr. Dist), account 54600 (Repair & Maintenance). In addition, \$8,180.00 is being realigned from account 53400 (Contractual Labor) to account 54600 for a total amount of \$190,612.10 available in account 54600.

[24-25-092 Red Hill Farm Road Improvements \(BA\).pdf](#)

[24-25-092R Red Hill Farm Road Improvements \(Resolution\).pdf](#)

[Statement of Issue.pdf](#)

- 4.B *Request approval of the June 3, 2025 Meeting of the Special Districts.*

5. PUBLIC HEARING

- 5.A *Public hearing to consider proposed Preliminary Resolution 24-25-120 pertaining to the re-imposition of Chapter 9, Article XXVI (26), Sun 'N Lakes of Lake Placid Recreation District special assessment.*

Rosa Morales, Budget Analyst II/NAV Tanya Cannady, Business Services Director
The fiscal impact will be an increase to Fund 128 (Sun 'N Lakes of Lake Placid Recreation District) of approximately \$105,336 annually as the previous assessment collection was \$245,451 and will now be approximately \$350,787 if assessment is set at the requested rate of \$50 for FY 2025-26.

[SNL Final Tear Sheet - Affidavi.pdf](#)

[Statement of Issue.pdf](#)

[SNL Final Resolution 24-25-120.pdf](#)

- 5.B *Public hearing to consider Resolution No. 24-25-124 pertaining to the re-imposition of Chapter 9, Article VII (7), Placid Lakes Special Benefit District special assessment.*

Rosa Morales, Budget Analyst II / NAV Tanya Cannady, Business Services Director
The fiscal impact will be an increase to Fund 107 (Placid Lakes Special Benefit District) of approximately \$81,538 annually as the previous assessment collection was \$325,774 and will now be approximately \$407,312 if assessment is set at the requested rate of \$50 for FY 2025-26.

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

[Statement of Issue.pdf](#)

[PL Final Resolution 24-25-124.SGS.pdf](#)

6. ACTION AGENDA

7. ADJOURN

ADJOURN

Any person who decides to appeal any decision made by this Board of County Commissioners of Highlands County, Florida, in public hearing or meeting 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 County Commissioners of 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 Human Resources, 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 less than 48 hours in advance to permit coordination of the service.

Any invocation that may be offered before the official start of the Commission meeting is a voluntary offering by a private citizen. The views or beliefs expressed by the invocation speaker have not been reviewed or approved by the Commission, and the Commission is not allowed by law to endorse the religious beliefs or views of this, or any other speaker.

A person desiring to provide public comment related to an item on the Consent Agenda of this

meeting, must fill out a Speaker Card and submit the same to the County Administrator or Chairperson by 8:50 a.m. All Speaker Cards received after 8:50am, will be called during the regular Public Comment.

No person will be permitted to speak at the time of the Consent Agenda if a Speaker Card has not been timely submitted.

**HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM**

DATE OF ACTION REQUEST: July 15, 2025

PRESENTER: Rosa Morales, Budget Analyst II/NAV

SUBJECT/TITLE: Request adoption of Resolution 24-25-118 for Budget Amendment 24-25-092 to appropriate Fund Balance and transfer available budget for Contractual Labor for maintenance and road improvements.

STATEMENT OF ISSUE

RECOMMENDED ACTION

Move to adopt Resolution 24-25-118 for Budget Amendment 24-25-092 to appropriate Fund Balance and transfer available budget for Contractual Labor for maintenance and road improvements.

FISCAL IMPACT

The fiscal impact is an increase to Fund 119 (Red Hill Farm Improvement Dist.) in the amount of \$182,432.10 which is being appropriated in cost center 7977 (Red Hill Farm Impr. Dist), account 54600 (Repair & Maintenance). In addition, \$8,180.00 is being realigned from account 53400 (Contractual Labor) to account 54600 for a total amount of \$190,612.10 available in account 54600.

Attachments: [24-25-092 Red Hill Farm Road Improvements \(BA\).pdf](#)
Attachments: [24-25-092R Red Hill Farm Road Improvements \(Resolution\).pdf](#)
Attachments: [Statement of Issue.pdf](#)

June 26, 2025

BOARD OF COUNTY COMMISSIONERS
HIGHLANDS COUNTY FLORIDA

BOARD OF COUNTY COMMISSIONERS

BUDGET AMENDMENTS

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

DATE: 6/24/2025

SUBMITTED BY: NAV

FUND(S): 119 FUND TITLE(S): Red Hill Farms Improvement District COST CENTER(S) #: 7977

PROJECT(S) #: _____ PROJECT TITLE(S): _____ COST CENTER TITLE(S): Red Hill Farms Improvement District

*list additional cost centers on reverse side of form

TYPE	FUND	COST CENTER	ACCOUNT	ACCOUNT NAME	ACTIVITY	BUDGET	INCREASE	DECREASE	REVISED BUDGET
Fund Balance Brought Forward									
R	119		3999100			0.00	182,432.10		182,432.10
E	119	7977	53400	Contractual Labor		8,180.00		8,180.00	0.00
E	119	7977	54600	Repair & Maintenance		0.00	190,612.10		190,612.10
									0.00
									0.00
									0.00
									0.00

REASON: To appropriate Fund Balance and transfer available budget from Contractual Labor for maintenance and road improvements in Red Hill Farms Improvement District.

OFFICE USE ONLY

OMB RECOMMENDATION:

REQUEST # 24-25-092

TRANSFER TYPE:

_____ Approval

ACTION:

_____ Denial

Board _____ Approved _____ Denied
County Administrator _____ Approved _____ Denied

XX ITEM TO ITEM
RESERVE
XX BY RESOLUTION
SUPPLEMENTAL BUDGET

SIGNATURE: _____

Signature: _____

DATE: _____ / _____ / _____

Posted by Clerk: _____

RESOLUTION NO. 24-25-118

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF HIGHLANDS COUNTY, FLORIDA AS THE GOVERNING BODY FOR THE RED HILLS FARM IMPROVEMENT DISTRICT (HEREIN REFERRED TO COLLECTIVELY AS THE “DISTRICTS”); PERTAINING TO BUDGET AMENDMENT 24-25-092 TO RED HILL FARMS IMPROVEMENT DISTRICT; 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 Red Hill Farms Improvement District.

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 24-25-092 is hereby approved and authorized to bring Fund Balance into the current fiscal year 24/25 in the total amount of \$182,432.10, to complete the road maintenance and improvements.

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 15TH day of July 2025.

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

By: _____
Arlene Tuck, Chairwoman

ATTEST:

Jerome Kaszubowski, Clerk of Court

STATEMENT OF ISSUE

The following Budget Amendment is necessary to cover contractual labor for maintenance and road improvements being made at Red Hill Farms Improvement District.

**HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM**

DATE OF ACTION REQUEST: July 15, 2025

PRESENTER:

SUBJECT/TITLE: Request approval of the June 3, 2025 Meeting of the Special Districts.

STATEMENT OF ISSUE

RECOMMENDED ACTION

Move approval of the June 3, 2025 Meeting of the Special Districts.

FISCAL IMPACT

Attachments: [060325SPC.pdf](#)

MEETING OF THE SPECIAL DISTRICTS, JUNE 3, 2025

1. The meeting was called to order at 12:05 p.m., in the Highlands County Board of County Commission Chambers at 600 S. Commerce Ave., Sebring, Florida, with the following members present:

**Commissioner Arlene Tuck
Commissioner Chris Campbell
Commissioner Kevin Roberts**

**Commissioner Don Elwell
Commissioner Scott Kirouac**

Also, present: Laurie Hurner, County Administrator; JD Langford, Assistant County Administrator, Sherry G. Sutphen, County Attorney; Jerome Kaszubowski, Clerk of Courts; Pam Gamez, Deputy Clerk; and Deborah Cwalinski, Deputy Clerk.

2. **PRESENTATIONS**

No presentations.

3. **CONSENT AGENDA**

Commissioner Elwell moved approval of the consent agenda as presented. Commissioner Roberts seconded the motion.

Upon roll call, all Commissioners voted aye. The motion carried.

- A. **Request approval of Budget Amendment 24-25-076 to realign funds for purchase of a new swing set for Highlands Park Estates Park.** *See SMB 157 Page 114.*

4. **PUBLIC COMMENT**

No participants.

5. **PUBLIC HEARING**

- A. **Public hearing to consider proposed Preliminary Resolution 24-25-105 pertaining to the reimposition of Chapter 9, Article XXVI (26), Sun 'N Lakes of Lake Placid Recreation District special assessment.**

Tanya Cannady, Business Services Director, presented the request. This public hearing has been duly noticed. Proof of publication has been provided to the Clerk to become part of the permanent record.

Commissioner Tuck opened the floor to the public. Input was received from Beverly Murtaugh, Allen Hyman, Donna Davis, Jean Penrod, Bill Moon, Chris March and Kathy Hudson.

Commissioner Kirouac moved to approve and adopt preliminary Resolution 24-25-095 pertaining to the reimposition of Chapter 9, Article XXVI (26), Sun 'N Lakes of Lake Placid Recreation District special assessment. Commissioner Roberts seconded the motion.

Upon roll call, all Commissioners voted aye. The motion carried. ***See SMB 157 Page 115 & Res. Book 38 Page 27.***

6. **ACTION AGENDA**

No action items.

7. ADJOURN

Commissioner Kirouac moved to adjourn the Meeting of the Special Districts; Commissioner Roberts seconded the motion.

Commissioner Tuck called for all in favor. The ayes have it and the motion carried.

The meeting adjourned at 12:48 p.m.

**HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM**

DATE OF ACTION REQUEST: July 15, 2025

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

SUBJECT/TITLE: Public hearing to consider proposed Preliminary Resolution 24-25-120 pertaining to the re-imposition of Chapter 9, Article XXVI (26), Sun 'N Lakes of Lake Placid Recreation District special assessment.

STATEMENT OF ISSUE

RECOMMENDED ACTION

Move to approve and adopt Preliminary Resolution 24-25-120 pertaining to the re-imposition of Chapter 9, Article XXVI (26), Sun 'N Lakes of Lake Placid Recreation District special assessment.

FISCAL IMPACT

The fiscal impact will be an increase to Fund 128 (Sun 'N Lakes of Lake Placid Recreation District) of approximately \$105,336 annually as the previous assessment collection was \$245,451 and will now be approximately \$350,787 if assessment is set at the requested rate of \$50 for FY 2025-26.

Attachments: [SNL Final Tear Sheet - Affidavi.pdf](#)
Attachments: [Statement of Issue.pdf](#)
Attachments: [SNL Final Resolution 24-25-120.pdf](#)

AFFIDAVIT OF PUBLICATION
HIGHLANDS NEWS-SUN
Published Daily
SEBRING, HIGHLANDS COUNTY, FLORIDA

**Case No. NOTICE OF HEARING TO RE-IMPOSE AND PROVIDE
FOR AN INCREASE OF THE ASSESSMENT OF THE
SUN 'N LAKES OF LAKE PLACID RECREATION 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:

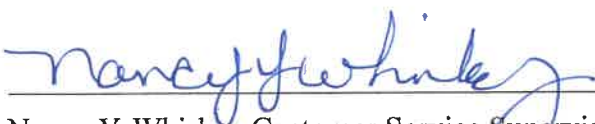
JUNE 20, 2025

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 23rd day of June, 2025
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

WORLD NEWS

Israel threatens Iran’s top leader after missiles damage hospital

BY SAM MEDNICK, NATALIE MELZER, AND JON GAMBRELL
Associated Press

BEERSHEBA, Israel (AP) — Israel’s defense minister overtly threatened Iran’s supreme leader on Thursday after the latest missile barrage from Iran damaged a major hospital and hit a high-rise and several other residential buildings near Tel Aviv.

At least 40 people were wounded in the attacks, according to Israel’s Magen David Adom rescue service. Black smoke rose from the Soroka Medical Center in the southern city of Beersheba as emergency teams evacuated patients. There were no serious injuries in the strike on the hospital.

In the aftermath of the strikes, Israeli Defense Minister Israel Katz blamed Iran’s Supreme Leader Ayatollah Ali Khamenei and said the military “has been instructed and knows that in order to achieve all of its goals, this man absolutely should not continue to exist.”

U.S. officials said this week that President Donald Trump had vetoed an Israeli plan to kill Khamenei. Trump later said there were no plans to kill him “at least not for now.”

Israel, meanwhile, carried out strikes on Iran’s Arak heavy water reactor, in its latest attack on the country’s sprawling nuclear program, on the seventh day of a conflict that began with a surprise wave of Israeli airstrikes targeting military sites, senior officers and nuclear scientists.

A Washington-based Iranian human rights group said at least 639 people, including 263 civilians, have been killed in Iran and more than 1,300 wounded. In retaliation, Iran has fired some 400 missiles and hundreds of drones, killing at least 24 people in Israel and wounding hundreds.

Missile hits main hospital in southern Israel

Two doctors told The Associated Press that the missile struck almost immediately after air raid sirens went off, causing a loud explosion that could be heard from a safe room. They spoke on condition of anonymity because they were not authorized to brief media.

The hospital said the main impact was on an old surgery building that had been evacuated in recent days. After the strike, the medical



ODED BALIITY/AP PHOTO
A baby is evacuated from the site of a direct hit from an Iranian missile strike in Ramat Gan, Israel, Thursday, June 19, 2025.

facility was closed to all patients except for life-threatening cases, it said. Soroka has over 1,000 beds and provides services to around 1 million residents of Israel’s south.

Israeli Prime Minister Benjamin Netanyahu condemned the strike on the hospital and vowed a response, saying: “We will exact the full price from the tyrants in Tehran.”

Iran has fired hundreds of missiles and drones at Israel, though most have been shot down by Israel’s multi-tiered air defenses, which detect incoming fire and shoot down missiles heading toward population centers and critical infrastructure. Israeli officials acknowledge it is imperfect.

Haim Bublil, a local police commander, told reporters that several people were lightly wounded in the strike.

Many hospitals in Israel activated emergency plans in the past week, converting underground parking to hospital floors and moving patients underground, especially those who are on ventilators or are difficult to move quickly.

Israel also boasts a fortified, subterranean blood bank that kicked into action after Hamas’ Oct. 7, 2023 attack ignited the ongoing war in the Gaza Strip.

‘No radiation danger’ after strike on reactor

Israel’s military said its fighter jets targeted the Arak facility and its reactor core seal to halt it from being used to produce plutonium.

“The strike targeted the component intended for plutonium production, in order to prevent the reactor from being restored and used for nuclear weapons development,” the military said. Israel separately claimed to have struck another site around Natanz it described as being related to Iran’s nuclear program.

Iranian state TV said

there was “no radiation danger whatsoever” from the attack on the Arak site. An Iranian state television reporter, speaking live in the nearby town of Khondab, said the facility had been evacuated and there was no damage to civilian areas around the reactor.

Israel had warned earlier Thursday morning it would attack the facility and urged the public to flee the area.

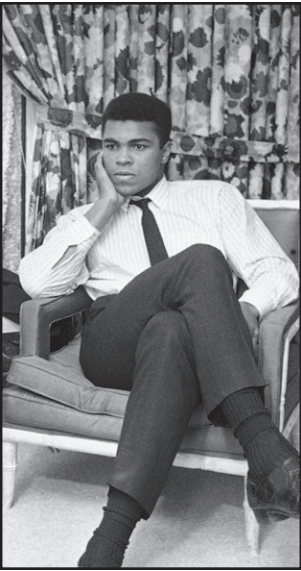
Melzer reported from Tel Aviv, Israel, and Gambrell from Dubai, United Arab Emirates. Associated Press writer Melanie Lidman in Tel Aviv contributed.

Almanac

BY THE ASSOCIATED PRESS

Today is **Friday, June 20**, the 171st day of 2025. There are 194 days left in the year. Summer begins today.

Today in history



On **June 20, 1967**, boxer Muhammad Ali was convicted in Houston of violating Selective Service laws by refusing to be drafted and was sentenced to five years in prison. (Ali’s conviction would ultimately be overturned by the U.S. Supreme Court).

Also on this date

In **1782**, the Continen-

tal Congress approved the Great Seal of the United States, featuring the emblem of the bald eagle.

In **1837**, Queen Victoria acceded to the British throne following the death of her uncle, King William IV.



In **1893**, a jury in New Bedford, Massachusetts, found Lizzie Borden not guilty of the ax murders of her father and stepmother.

In **1943**, race-related rioting erupted in Detroit; federal troops were sent in by President Franklin D. Roosevelt to quell the violence that resulted in more than 30 deaths.

In **1947**, gangster Benjamin “Bugsy” Siegel



was shot dead at the Beverly Hills, California, home of his girlfriend, Virginia Hill, likely at the order of mob associates.

In **1972**, three days after the arrest of the Watergate burglars, President Richard Nixon met at the White House with his chief of staff, H.R. Haldeman; the secretly made tape recording of this meeting ended up with a notorious 18 1/2-minute gap.

In **2002**, in the case Atkins v. Virginia, the Supreme Court ruled in a 6-3 decision that executing people with intellectual disabilities qualified as cruel and unusual punishment and was therefore in violation of the Eight Amendment.

NOTICE OF HEARING TO RE-IMPOSE AND PROVIDE FOR AN INCREASE OF THE ASSESSMENT OF THE SUN ‘N LAKES OF LAKE PLACID RECREATION DISTRICT

Notice is hereby given that the Highlands County Board of County Commissioners sitting in its capacity as the Board of Supervisors of the **SUN ‘N LAKES OF LAKE PLACID RECREATION DISTRICT** will conduct a public hearing on **July 15, 2025**, 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 **SUN ‘N LAKE OF LAKE PLACID RECREATION DISTRICT for the Fiscal Year beginning October 1, 2025.**

The public hearing will be held at 9:00 a.m., or as soon thereafter as possible, on July 15, 2025, 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 Rely 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 **SUN ‘N LAKES OF LAKE PLACID RECREATION DISTRICT** for the Fiscal Year beginning October 1, 2025, and shall continue each year thereafter until discontinued or changed:

Property Category	Rate Per Parcel
Parcel	\$50.00

The above stated Assessment rate may be increased in any incremental amount not to exceeding \$10.00, each year, so long as the total annual Assessment rate does not exceed \$75.00, for each Parcel, 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 2025, 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.



Eye Specialists
of Mid-Florida, P.A.

Eye Specialists of Mid-Florida, P.A. announces that Ogarth Hutton, O.D., will be leaving the practice effective July 23, 2025. Patients wishing to continue care with Eye Specialists of Mid-Florida please call 800.282.3937. All patients’ records will be retained by Eye Specialists of Mid-Florida, P.A. However, if you wish to obtain a copy you may do so at 5032 US Hwy 27 N, Sebring, FL 33870.

00187099

Statement of Issue:

On March 25, 2025, 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 \$35 per parcel. The assessment is currently at its max rate. The property owners would like to increase to a rate of \$50 per parcel with a max of \$75. They would like to increase to \$50 per parcel to be able to fund various projects.

RESOLUTION NO. 24-25-120

(Final Annual MSBU Assessment for Fiscal Year 2025-26)

A RESOLUTION OF THE SUN ‘N LAKES OF LAKE PLACID RECREATION DISTRICT (MSBU) PERTAINING TO THE FINAL RE-IMPOSITION AND INCREASE OF THE MSBU ASSESSMENT; PROVIDING FOR LEGISLATIVE FINDINGS AND INTENT; PROVIDING FOR AUTHORITY; PROVIDING FOR FINAL RE-IMPOSITION AND INCREASE OF THE MSBU ASSESSMENT; PROVIDING FOR ASSESSMENT ROLE; 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 XXVI (26) Sun ‘N Lakes of Lake Placid Recreation District (“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 of property in furtherance of the designated objectives of the MSBU, construction, operation and maintenance of parks, playgrounds, and other recreation facilities of all kinds within the area of the MSBU, removal of nuisances including clearing, mowing, trimming and removal of structures or other hazards, installation and maintenance of street lighting, administrative costs to Highlands County and other benefits as determined by the MSBU Board (“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, a public hearing was held on June 3, 2025, wherein the MSBU Board adopted preliminary assessment Resolution 24-25-105; and

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

WHEREAS, notice of this public hearing has been published to provide all interested persons of the opportunity to be heard and the proof of the publication of said notice is attached hereto as **Exhibit “A”**; and

WHEREAS, by this Final Assessment Resolution, the MSBU hereby re-imposes and provides 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 SUN ‘N LAKES OF LAKE PLACID RECREATION 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. Final 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, 2025, and shall continue each year thereafter until discontinued or changed:

Property Category	Rate Per Parcel
Parcel	\$50.00

B. The above stated Assessment rate may be increased in any incremental amount not to exceed a total annual Assessment rate of \$75.00, for each Parcel, 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 not to exceed a total of \$75.00, for each parcel 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 final Assessment Roll for the Fiscal Year commencing October 1, 2025. The final Assessment Roll shall include all benefitted lots and parcels of real property, or portions thereof, located in the area of the MSBU.

SECTION 5. 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 6. Savings Clause. All prior actions of the MSBU pertaining to the final 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 7. 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 8. Conflicts. All Resolutions or parts of Resolutions in conflict with any of the provisions of this Resolution are hereby repealed.

SECTION 9. 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 10. Effective Date. This Resolution shall become effective immediately upon its passage and adoption.

PASSED AND ADOPTED this _____ day of _____, 2025.

**SUN 'N LAKES OF LAKE PLACID
RECREATION DISTRICT**

ARLENE TUCK, CHAIRWOMAN

ATTEST:

Jerome Kaszubowski, Clerk of Court

**HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM**

DATE OF ACTION REQUEST: July 15, 2025

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

SUBJECT/TITLE: Public hearing to consider Resolution No. 24-25-124 pertaining to the re-imposition of Chapter 9, Article VII (7), Placid Lakes Special Benefit District special assessment.

STATEMENT OF ISSUE

RECOMMENDED ACTION

Move to adopt Resolution No. 24-25-124 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 \$81,538 annually as the previous assessment collection was \$325,774 and will now be approximately \$407,312 if assessment is set at the requested rate of \$50 for FY 2025-26.

Attachments: [PL Final Tear Sheet - Affidavit.pdf](#)
Attachments: [Statement of Issue.pdf](#)
Attachments: [PL Final Resolution 24-25-124.SGS.pdf](#)

AFFIDAVIT OF PUBLICATION

HIGHLANDS NEWS-SUN

Published Daily

SEBRING, HIGHLANDS COUNTY, FLORIDA

**Case No. NOTICE OF HEARING TO RE-IMPOSE AND PROVIDE
FOR AN INCREASE OF THE ASSESSMENT
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:

JUNE 21, 2025

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 23rd day of June, 2025

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

NATIONAL NEWS

Trump is silent about Juneteenth on a day he previously honored as president

BY DARLENE SUPERVILLE
Associated Press

WASHINGTON (AP) — President Donald Trump honored Juneteenth in each of his first four years as president, even before it became a federal holiday. He even claimed once to have made it “very famous.”

But on this year’s Juneteenth holiday on Thursday, the usually talkative president kept silent about a day important to Black Americans for marking the end of slavery in the country he leads again.

No words about it from his lips, on paper or through his social media site.

Asked whether Trump would commemorate Juneteenth in any way, White House press secretary Karoline Leavitt told reporters: “I’m not tracking his signature on a proclamation today. I know this is a federal holiday. I want to thank all of

you for showing up to work. We are certainly here. We’re working 24/7 right now.”

Asked in a follow-up question whether Trump might recognize the occasion another way or on another day, Leavitt said, “I just answered that question for you.”

On Wednesday, Black community leaders from across the country, senior Trump administration officials and other individuals met at the White House to discuss improving coordination between the leaders and federal, state and local partners, according to a senior White House official. Housing Secretary Scott Turner and Lynne Patton, director of minority outreach, were among those who attended, said the official, who insisted on anonymity to discuss a private gathering.

The Republican president’s silence was a sharp contrast from his

prior acknowledgement of the holiday. Juneteenth celebrates the end of slavery in the United States by commemorating June 19, 1865, when Union soldiers brought the news of freedom to enslaved Black people in Galveston, Texas. Their freedom came more than two years after President Abraham Lincoln liberated slaves in the Confederacy by signing the Emancipation Proclamation during the Civil War.

Trump’s quiet on the issue also deviated from White House guidance that Trump planned to sign a Juneteenth proclamation. Leavitt didn’t explain the change. Trump held no public events Thursday, but he shared statements about Iran, the TikTok app and Fed chairman Jerome Powell on his social media site.

In the evening, Trump complained on the site about “too many non-working holidays” and said it is “costing

our Country \$BILLIONS OF DOLLARS to keep all of these businesses closed.” But most retailers are open on Juneteenth while most federal workers get a day off because the government is closed.

He had more to say about Juneteenth in yearly statements in his first term.

In 2017, Trump invoked the “soulful festivities and emotional rejoicing” that swept through the Galveston crowd when a major general delivered the news that all enslaved people were free.

He told the Galveston story in each of the next three years. “Together, we honor the unbreakable spirit and countless contributions of generations of African Americans to the story of American greatness,” he added in his 2018 statement.

In 2019: “Across our country, the contributions of African Americans continue to enrich

every facet of American life.” In 2020: “June reminds us of both the unimaginable injustice of slavery and the incomparable joy that must have attended emancipation. It is both a remembrance of a blight on our history and a celebration of our Nation’s unsurpassed ability to triumph over darkness.”

In 2020, after suspending his campaign rallies because of the coronavirus pandemic, Trump chose Tulsa, Oklahoma, as the place to resume his public gatherings and scheduled a rally for June 19. But the decision met with such fierce criticism that Trump postponed the event by a day.

Black leaders had said it was offensive for Trump to choose June 19 and Tulsa for a campaign event, given the significance of Juneteenth and Tulsa being the place where, in 1921, a white mob looted and burned that city’s Greenwood district, an

economically thriving area referred to as Black Wall Street. As many as 300 Black Tulsans were killed, and thousands were temporarily held in internment camps overseen by the National Guard.

In an interview with The Wall Street Journal days before the rally, Trump tried to put a positive spin on the situation by claiming that he had made Juneteenth “famous.” He said he changed the rally date out of respect for two African American friends and supporters.

“I did something good. I made it famous. I made Juneteenth very famous,” Trump said. “It’s actually an important event, it’s an important time. But nobody had heard of it. Very few people have heard of it.”

Generations of Black Americans celebrated Juneteenth long before it became a federal holiday in 2021 with the stroke of President Joe Biden’s pen.

Summer solstice brings longer hours in Northern Hemisphere

BY THE ASSOCIATED PRESS

Summer gets its official start in the Northern Hemisphere with the arrival of the summer solstice. The sun will trace its highest, longest arc across the sky Friday, making for the longest day and shortest night of the year. It’s the opposite in the Southern Hemisphere, where it will be the shortest day of the year and winter will start. This is because as the Earth travels around the sun, it does so at an angle relative to the sun.

Peak sunshine has arrived in the Northern Hemisphere — the summer solstice.

Friday is the longest day of the year north of the equator, where the solstice marks the start of astronomical summer. It’s the opposite in the Southern Hemisphere, where it is the shortest day of the year and winter will start.

The word “solstice” comes from the Latin words “sol” for sun and “stitium” which can mean “pause” or “stop.” The solstice is the end of the sun’s annual march higher in the sky, when it makes its longest, highest arc. The bad news for sun lovers: It then starts retreating and days will get a little shorter every day until late December.

People have marked solstices for eons with celebrations and monuments, including Stonehenge, which was designed to align with the sun’s paths at the solstices. But what is happening in the heavens? Here’s what to know about the Earth’s orbit.

Solstices are when days and nights are at their most extreme

As the Earth travels around the sun, it does so at an angle relative to the sun. For most of the year, the Earth’s axis is tilted either toward or away from the sun. That means the sun’s warmth and light fall unequally on the northern and southern halves of the planet.

The solstices mark the times during the year when this tilt is at its

most extreme, and days and nights are at their most unequal.

During the Northern Hemisphere’s summer solstice, the upper half of the earth is tilted toward the sun, creating the longest day and shortest night of the year. This solstice falls between June 20 and 22.

Meanwhile, at the winter solstice, the Northern Hemisphere is leaning away from the sun — leading to the shortest day and longest night of the year. The winter solstice falls between December 20 and 23.

The equinox is when there is an equal amount of day and night

During the equinox, the Earth’s axis and its orbit line up so that both hemispheres get an equal amount of sunlight.

The word equinox comes from two Latin words meaning equal and night. That’s because on the equinox, day and night last almost the same amount of time — though one may get a few extra minutes, depending on where you are on the planet.

The Northern Hemisphere’s spring — or vernal — equinox can land between March 19 and 21, depending on the year. Its fall – or autumnal — equinox can land between Sept. 21 and 24.

On the equator, the sun will be directly overhead at noon. Equinoxes are the only time when both the north and south poles are lit by sunshine at the same time.

What’s the difference between meteorological and astronomical seasons?

These are just two different ways to carve up the year.

While astronomical seasons depend on how the Earth moves around the sun, meteorological seasons are defined by the weather. They break down the year into three-month seasons based on annual temperature cycles. By that calendar, spring starts on March 1, summer on June 1, fall on Sept. 1 and winter on Dec. 1.

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 **July 15, 2025**, 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, 2025**.

The public hearing will be held at 9:00 a.m., or as soon thereafter as possible, on July 15, 2025, 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 Rely 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, 2025, and shall continue each year thereafter until discontinued or changed:

Property Category	Rate Per Parcel
Lot or parcel, or portion thereof	\$50.00

The above stated Assessment rate may not be increased without conducting a public hearing for which notice has been provided by mail and publication in accordance with the procedures set forth the adopting Resolution.

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 2025, 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.

Statement of Issue:

On May 15, 2025, The Placid Lakes Home and Property Owners Association held a meeting and voted to recommend an increase of the non-Ad Valorem assessment to \$50. The current assessment is \$40 per lot or fraction thereof with a max rate of \$50. The members voted to increase to \$50 per lot or fraction thereof.

RESOLUTION NO. 24-25-124

(Final Annual MSBU Assessment for Fiscal Year 2025-26)

A RESOLUTION OF THE PLACID LAKES SPECIAL BENEFIT DISTRICT (MSBU) PERTAINING TO THE FINAL RE-IMPOSITION AND INCREASE OF THE MSBU ASSESSMENT; PROVIDING FOR LEGISLATIVE FINDINGS AND INTENT; PROVIDING FOR AUTHORITY; PROVIDING FOR FINAL RE-IMPOSITION AND INCREASE OF THE MSBU ASSESSMENT; PROVIDING FOR ASSESSMENT ROLE; 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, a public hearing was held on June 17, 2025, wherein the MSBU Board adopted preliminary assessment Resolution 24-25-110; and

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

WHEREAS, notice of this public hearing has been published to provide all interested persons of the opportunity to be heard and the proof of the publication of said notice is attached hereto as **Exhibit “A”**; and

WHEREAS, by this Final Assessment Resolution, the MSBU hereby re-imposes and provides 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. Final 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	\$50.00

B. The above stated Assessment rate may not be increased without conducting a public hearing for which notice has been provided by mail and publication in accordance with Florida Statutes, Section 170.07.

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 final Assessment Roll for the Fiscal Year commencing October 1, 2025. The final Assessment Roll shall include all benefitted lots and parcels of real property, or portions thereof, located in the area of the MSBU.

SECTION 5. 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 6. Savings Clause. All prior actions of the MSBU pertaining to the final 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 7. 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 8. Conflicts. All Resolutions or parts of Resolutions in conflict with any of the provisions of this Resolution are hereby repealed.

SECTION 9. 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 10. Effective Date. This Resolution shall become effective immediately upon its passage and adoption.

PASSED AND ADOPTED this ____ day of _____, 2024.

**PLACID LAKES SPECIAL BENEFIT
DISTRICT**

ARLENE TUCK, CHAIRWOMAN

ATTEST:

Jerome Kaszubowski, Clerk of Court