

**MEETING OF THE DISTRICTS**  
**Tuesday, August 02, 2022**  
**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. |
| DESOTO CITY S. B. F. D.                                         | PLACID LAKES S. B. D.                     |
| HIGHLANDS PARK ESTATES S. B. D.                                 | PLACID LAKES S. B. F. D.                  |
| HIGHLANDS PARK S. B. F. D.                                      | RED HILL FARMS IMPROVEMENT DISTRICT       |
| HIGHWAY PARK S. B. D.                                           | SEBRING ACRES S. B. D.                    |
| LAKE HAVEN ESTATES S. B. D.                                     | SEBRING COUNTRY ESTATES S. B. D.          |
| LAKE PLACID S. B. F. D.                                         | SEBRING HILLS S. B. D.                    |
| LEISURE LAKES S. B. F. D.                                       | THUNDERBIRD ROAD WASTEWATER S. B. D.      |
| LORIDA S. B. F. D.                                              | VENUS SPECIAL B. F. D.                    |
| ORANGE BLOSSOM ESTATES S. B. D.                                 | WEST SEBRING S. B. F. D.                  |
| ORANGE BLOSSOM UNIT 12 S. B. D.                                 |                                           |
| ISTOKPOGA MARSH WATERSHED IMPROVEMENT DISTRICT                  |                                           |
| SUN 'N LAKE ESTATES AND ACREAGE OF LAKE PLACID—S. B. D.         |                                           |
| SUN 'N LAKES OF LAKE PLACID RECREATION DISTRICT                 |                                           |
| HIGHLANDS LAKES SPECIAL TAX DISTRICT                            |                                           |
| COUNTYWIDE FIRE 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 approval of Budget Amendment 21-22-107 to realign funding within Fire Assessment.*  
E. Laney Stearns, Public Safety Director  
The Fiscal Impact to Fund 181 (Fire Assessment) is \$79,792.00 which is being moved from account 59900 (Reserve for Contingency) to account 55200 (Operating Supplies) in cost center 3217 (Fire Assessment).  
[21-22-107 Fire Reserve to Operating Realignment \(BA\).pdf](#)
- 4.B *Request adoption of Resolution 21-22-146 for Budget Amendment 21-22-108 to appropriate funding for the Istokpoga Marsh Watershed Improvement District (IMWID).*  
Dawn Ritter, Natural Resources Manager  
Valerie Fleeger, Budget Analyst II/NAV  
The fiscal impact is an increase to Fund 109 (Istokpoga Marsh Watershed Impr. Dist.) in the amount of \$302,371.08. This budget amendment is appropriating funds to revenue

account 3999100 (Fund Balance Brought Forward) to cost center 7989 (Istokpoga Marsh Watershed Improvement District) , accounts 56100 (Land), 56300 (Improvements Other Than), and 54600 (Repair and Maintenance).

[21-22-108 Fnd 109 IMWID \(BA\) \(002\).pdf](#)

[21-22-108R Fund 109 IMWID \(Resolution\).pdf](#)

## 5 PUBLIC HEARING

- 5.A *Public hearing to consider proposed Resolution No. 21-22-151 pertaining to the re-imposition of Chapter 9, Article XXVI (26), Sun 'N Lakes of Lake Placid Recreation District special assessment.*

Tanya Cannady, Business Services Director

Valerie Fleeger, Budget Analyst II/NAV

The fiscal increase will be an increase to Fund 128 (Sun 'N Lakes of Lake Placid Special Recreation District) of approximately \$90,200 annually as the previous assessment collection was \$93,800 and will now be approximately \$184,000 in FY 2022-23.

[Resolution SUN N LAKE LP REC FINAL Reimposition MSBU](#)

[assessment.FY22-23.SGS.pdf](#)

[SNL LP Affidavit\\_Tear Sheet 07-10-22.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 Relay Service 711, or by e-mail: [hrmanager@highlandsfl.gov](mailto: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](http://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:** August 2, 2022

**PRESENTER:** E. Laney Stearns, Public Safety Director

**SUBJECT/TITLE:** Request approval of Budget Amendment 21-22-107 to realign funding within Fire Assessment.

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**STATEMENT OF ISSUE**

To move funds from 59900 Reserve for Contingency to 55200 Operating Supplies to allow for the purchase of nozzles, thermal imaging cameras and cribbing needed for Fire Rescue Stations.

**RECOMMENDED ACTION**

Move to approve Budget Amendment 21-22-107 to realign funding within Fire Assessment.

**FISCAL IMPACT**

The Fiscal Impact to Fund 181 (Fire Assessment) is \$79,792.00 which is being moved from account 59900 (Reserve for Contingency) to account 55200 (Operating Supplies) in cost center 3217 (Fire Assessment).

Attachments: [21-22-107 Fire Reserve to Operating Realignment \(BA\).pdf](#)

July 15, 2022

BOARD OF COUNTY COMMISSIONERS  
HIGHLANDS COUNTY FLORIDA

# BOARD OF COUNTY COMMISSIONERS

## BUDGET AMENDMENTS

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

DATE: 7/14/2022

SUBMITTED BY: E. Laney Stearns

FUND(S): 181 FUND TITLE(S): Fire Assessment COST CENTER(S) #: 3217

PROJECT(S) #: \_\_\_\_\_ PROJECT TITLE(S): \_\_\_\_\_ COST CENTER TITLE(S): Fire Assessment

\*list additional cost centers on reverse side of form

| TYPE | FUND | COST CENTER | ACCOUNT | ACCOUNT NAME            | ACTIVITY | BUDGET     | INCREASE  | DECREASE  | REVISED BUDGET |
|------|------|-------------|---------|-------------------------|----------|------------|-----------|-----------|----------------|
| E    | 181  | 3217        | 59900   | Reserve for Contingency |          | 79,792.00  |           | 79,792.00 | 0.00           |
| E    | 181  | 3217        | 55200   | Operating Supplies      |          | 473,543.50 | 79,792.00 |           | 553,335.50     |
|      |      |             |         |                         |          |            |           |           | 0.00           |
|      |      |             |         |                         |          |            |           |           | 0.00           |
|      |      |             |         |                         |          |            |           |           | 0.00           |
|      |      |             |         |                         |          |            |           |           | 0.00           |
|      |      |             |         |                         |          |            |           |           | 0.00           |

REASON: To move funds from 59900 Reserve for Contingency to 55200 Operating Supplies to allow for the purchase of nozzles, thermal imaging cameras and cribbing needed for Fire Rescue Stations.

## OFFICE USE ONLY

OMB RECOMMENDATION:

REQUEST # 21-22-107

TRANSFER TYPE:

\_\_\_\_\_  
Approval

ACTION:

\_\_\_\_\_  
Denial

Board \_\_\_\_\_ Approved \_\_\_\_\_ Denied \_\_\_\_\_  
County Administrator \_\_\_\_\_ Approved \_\_\_\_\_ Denied \_\_\_\_\_

\_\_\_\_\_  
ITEM TO ITEM  
\_\_\_\_\_  
RESERVE  
\_\_\_\_\_  
BY RESOLUTION  
\_\_\_\_\_  
SUPPLEMENTAL BUDGET

SIGNATURE: \_\_\_\_\_

DATE: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

Signature: \_\_\_\_\_

Posted by Clerk: \_\_\_\_\_

**HIGHLANDS COUNTY  
COUNTY COMMISSION AGENDA ITEM**

**DATE OF ACTION REQUEST:** August 2, 2022

**PRESENTER:** Dawn Ritter, Natural Resources Manager  
Valerie Fleeger, Budget Analyst II/NAV

**SUBJECT/TITLE:** Request adoption of Resolution 21-22-146 for Budget Amendment 21-22-108 to appropriate funding for the Istokpoga Marsh Watershed Improvement District (IMWID).

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**STATEMENT OF ISSUE**

This budget amendment is the cost associated with the purchase of eight easements for the IMWID Phase 2 Above Ground Impoundment, project number 14041, the Board of County Commissioners approved July 5, 2022. The cost for the approved Task Order Authorization (TOA) by the Board of County Commissioners July 19, 2022 to complete continuing engineering services by Cool and Cobb to construct, design, and permit three culverts. Finally, the additional funds are needed for regular repair and maintenance of the District. Attached budget amendment and resolution for reference.

**RECOMMENDED ACTION**

**Move to adopt resolution 21-22-146 for budget amendment 21-22-108 to appropriate funding for the Istokpoga Marsh Watershed Improvement District (IMWID).**

**FISCAL IMPACT**

The fiscal impact is an increase to Fund 109 (Istokpoga Marsh Watershed Impr. Dist.) in the amount of \$302,371.08. This budget amendment is appropriating funds to revenue account 3999100 (Fund Balance Brought Forward) to cost center 7989 (Istokpoga Marsh Watershed Improvement District) , accounts 56100 (Land), 56300 (Improvements Other Than), and 54600 (Repair and Maintenance).

Attachments: [21-22-108 Fnd 109 IMWID \(BA\) \(002\).pdf](#)  
[21-22-108R Fund 109 IMWID \(Resolution\).pdf](#)

# BOARD OF COUNTY COMMISSIONERS

## BUDGET AMENDMENTS

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

REVIEWED  
O.M.B DEPARTMENT

July 20, 2022

BOARD OF COUNTY COMMISSIONERS  
HIGHLANDS COUNTY FLORIDA

DATE: 7/18/2022

SUBMITTED BY: Dawn Ritter

FUND(S): 109 FUND TITLE(S): Istokpoga Marsh Improvement District COST CENTER(S) #: 7989

PROJECT(S) #: \_\_\_\_\_ PROJECT TITLE(S): \_\_\_\_\_ COST CENTER TITLE(S): Istokpoga Marsh 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 |          | 0.00      | 302,371.08 |           | 302,371.08     |
| R    | 109  |             | 3999100 | Repair and Maintenance       |          |           |            |           |                |
| E    | 109  | 7989        | 54600   | Land                         |          | 43,975.00 | 47,497.08  |           | 91,472.08      |
| E    | 109  | 7989        | 56100   | Improvements Other Than      |          | 0.00      | 283,374.00 |           | 283,374.00     |
| E    | 109  | 7989        | 56300   | Improvements Other Than      |          | 55,500.00 |            | 55,500.00 | 0.00           |
| E    | 109  | 7989        | 56300   | Improvements Other Than      |          | 0.00      | 27,000.00  |           | 27,000.00      |
|      |      |             |         |                              |          |           |            |           | 0.00           |
|      |      |             |         |                              |          |           |            |           | 0.00           |

REASON: The additional funds are needed for account 56100 (Land) to purchase easements for Phase 2 impoundment; the balance is needed for regular maintenance of the District in account 54600 (Repair & Maintenance) and in account 56300 (Improvements Other Than).

### OFFICE USE ONLY

OMB RECOMMENDATION:

REQUEST # 21-22-108

TRANSFER TYPE:

Approval

ACTION:

Denial

Board ☐ Approved ☐ Denied  
County Administrator ☐ Approved ☐ Denied

☐ ITEM TO ITEM  
☐ RESERVE  
☒ BY RESOLUTION  
☐ SUPPLEMENTAL BUDGET

SIGNATURE: \_\_\_\_\_

DATE:       /      /      

Signature: \_\_\_\_\_

Posted by Clerk: \_\_\_\_\_

Form Revised 08/05/2020

**RESOLUTION NO. 21-22-146**

**A RESOLUTION OF HIGHLANDS COUNTY, FLORIDA  
PERTAINING TO BUDGET AMENDMENT 21-22-108 TO  
THE ISTOKPOGA MARSH WATERSHED 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**, Florida Statutes, Section 129.06, (Execution and Amendment of Budget) provides that the Board of County Commissioners may by resolution amend its budget; and

**WHEREAS**, Highlands County has determined that the following budget amendment is necessary and proper within the Istokpoga Marsh Watershed Improvement District Fund.

**NOW, THEREFORE, BE IT RESOLVED BY HIGHLANDS COUNTY,  
FLORIDA 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 21-22-108 is hereby approved and authorized to bring fund balance forward in the total amount of \$302,371.08 for the Istokpoga Marsh Watershed Improvement District; of which \$227,874.00 is for project #14041 – Istokpoga Marsh Watershed Improvement District Phase 2 Above Ground Impoundment; and \$74,497.08 is for repair and maintenance of the District for the balance of fiscal year.

**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 2<sup>nd</sup> day of August, 2022.

**HIGHLANDS COUNTY, FLORIDA**

By: \_\_\_\_\_  
Kathleen G. Rapp, Chairperson

ATTEST:

\_\_\_\_\_  
Jerome Kaszubowski, Clerk of Court

**HIGHLANDS COUNTY  
COUNTY COMMISSION AGENDA ITEM**

**DATE OF ACTION REQUEST:** August 2, 2022

**PRESENTER:** Tanya Cannady, Business Services Director  
Valerie Fleeger, Budget Analyst II/NAV

**SUBJECT/TITLE:** Public hearing to consider proposed Resolution No. 21-22-151 pertaining to the re-imposition of Chapter 9, Article XXVI (26), Sun 'N Lakes of Lake Placid Recreation District special assessment.

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**STATEMENT OF ISSUE**

During the Meeting of the Districts on November 2, 2021, direction was given to staff to evaluate the current Sun 'N Lakes of Lake Placid Recreation MSBU boundary in conjunction with the current MSBU facility usage, and bring an ordinance to the Board which revises the MSBU boundary to include all properties which should be deriving a special benefit from the MSBU facilities.

The proposed boundaries were approved by The Board of County Commissioners May 17, 2022 increasing the number of lots from 2,815 to approximately 8,000, which creates 7,375 parcels. This resolution changes the assessment and methodology from \$35 per buildable lot (2,564) and \$17.50 per unbuildable lot (251) to \$25.00 per parcel.

**RECOMMENDED ACTION**

Move to approve and adopt Resolution No. 21-22-151 pertaining to the re-imposition of Chapter 9, Article XXVI (26), Sun 'N Lakes of Lake Placid Recreation District special assessment. Additionally, the boundaries were expanded on May 17, 2022 to permit exclusivity to the property owners within the boundaries, which means no key cards will be sold to the public. Property owners will be issued key cards upon request only if they are current (not delinquent) on their assessment.

**FISCAL IMPACT**

The fiscal increase will be an increase to Fund 128 (Sun 'N Lakes of Lake Placid Special Recreation District) of approximately \$90,200 annually as the previous assessment collection was \$93,800 and will now be approximately \$184,000 in FY 2022-23.

Attachments: [Resolution SUN N LAKE LP REC FINAL Reimposition MSBU assessment.FY22-23.SGS.pdf](#)  
[SNL LP Affidavit\\_Tear Sheet 07-10-22.pdf](#)

**RESOLUTION NO. 21-22-151**  
**Annual MSBU Assessment**

**A RESOLUTION OF THE SUN ‘N LAKES OF LAKE PLACID RECREATION DISTRICT (MSBU), PERTAINING TO THE RE-IMPOSITION OF THE MSBU SPECIAL ASSESSMENT; PROVIDING FOR LEGISLATIVE FINDINGS AND INTENT; PROVIDING FOR AUTHORITY; PROVIDING FOR RE-IMPOSITION, CHANGE IN CATEGORY AND COMPUTATION OF THE MSBU ASSESSMENT; PROVIDING FOR APPLICATION OF ASSESSMENT PROCEEDS; PROVIDING FOR EFFECT OF THIS RESOLUTION; 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, Streets, Highways and Public Improvements, Article XXVI (26) Sun ‘N Lakes of Lake Placid Recreation District, the boundary of which was expanded to include additional benefitted properties as set forth to Highlands County Ordinance 21-22-21, adopted on May 17, 2022 (hereafter collectively referred to as the “County Code” or “Ordinance”), 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 construction, operation and maintenance of recreational facilities, street lighting, administrative costs to Highlands County and other benefits as determined by the MSBU Board; 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 construction, operation and maintenance of recreational facilities, street lighting, administrative costs to Highlands County and other benefits as determined by the MSBU Board; and

**WHEREAS**, the MSBU desires to re-impose its annual assessment for funding the construction, operation and maintenance of recreational facilities, street lighting, administrative costs to Highlands County and other benefits as determined by the MSBU Board; and

**WHEREAS**, in order to revise the categories for apportioning the MSBU Assessment for the Fiscal Year beginning October 1, 2022, the County Code requires the MSBU to adopt a new Assessment Resolution which establishes the rates of assessment and approves the assessment roll for the upcoming Fiscal Year, with such amendments as the MSBU deems appropriate, after hearing comments and objections of all interested parties; and

**WHEREAS**, on June 21, 2022, the MSBU voted to change the categorization for assessing properties within its boundaries and authorized notice of a public hearing related to the same to be published in a newspaper of general circulation in the County and mailed to the benefitted properties; and

**WHEREAS**, proof of the publication of said notice is attached hereto as **Exhibit “A”**, and the affidavit of mailing is attached hereto as **Exhibit “B”**; and

**WHEREAS**, the assessment roll has heretofore been made available for inspection by the public; and

**WHEREAS**, a public hearing was held on August 2, 2022, and comments and objections of all interested persons have been heard and considered, as required by the County Code.

**NOW, THEREFORE, BE IT RESOLVED BY 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 4.**        Re-imposition, Change in Category and Computation of MSBU Assessment.

A.        The benefitted properties set forth in the expanded boundary and particularly described in the Assessment Roll, which is hereby approved, are hereby found to be specially benefited by the provision of construction, operation and maintenance of recreational facilities, street lighting, administrative costs to Highlands County and other benefits as determined by the MSBU Board.

B.        A copy of the Assessment Roll was present, or available for inspection, at the above referenced public hearing and is incorporated herein by reference.

C.        It is hereby ascertained, determined and declared that each of the assessed properties will be specially benefited in an amount not less than the MSBU Assessment for such parcel, computed in the manner set forth in the County Code.

D.        Adoption of this Assessment Resolution constitutes a legislative determination that all parcels assessed derive a special benefit in a manner consistent with the legislative declarations, determinations and findings, as set forth in the Ordinance and that the Assessments are fairly and reasonably apportioned among the benefitted properties.

E. The following MSBU assessment shall be imposed against the benefitted properties for the Fiscal Year beginning October 1, 2022, and shall continue each year thereafter until discontinued or changed:

| Property Category | Rate Per Parcel |
|-------------------|-----------------|
| Parcel            | \$25.00         |

F. The above stated Assessment rate may be increased in any incremental amount not to exceed a total annual Assessment for each Parcel of \$35.00, 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 hereunder shall be provided by publication only.

G. The Assessment Roll, as herein approved, shall be delivered to the Tax Collector for collection using the Uniform Assessment Collection Act, as provided in the Code, for the Fiscal Year beginning October 1, 2022. The Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate of Non-Ad Valorem Assessment Roll in substantially the form attached hereto as **Exhibit “C”**.

H. 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 5.**        Application of Assessment Proceeds. Proceeds derived by the MSBU from this assessment will be utilized for construction, operation and maintenance of recreational facilities, street lighting, 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 construction, operation and maintenance of recreational facilities, street lighting, administrative costs to Highlands County and other benefits as determined by the MSBU Board.

**SECTION 6.**        Effect of This Resolution. The adoption of this Assessment Resolution shall be the final adjudication of the issues presented including, but not limited to, the determination of special benefit and fair apportionment to the benefitted property; the method of apportionment and assessment; the rate of assessment; the Assessment Roll; and the levy and lien of the MSBU assessments, unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of this Annual Assessment Resolution.

**SECTION 7.**        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 8.**        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 9.**        Conflicts. All Resolutions or parts of Resolutions in conflict with any of the provisions of this Resolution are hereby repealed.

**SECTION 10.**      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 11.**      Effective Date. This Resolution shall become effective immediately upon its passage and adoption.

**PASSED AND ADOPTED this 21<sup>st</sup> day of June, 2022.**

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

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**KATHLEEN G. RAPP, CHAIRMAN**

ATTEST:

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Jerome Kaszubowski, Clerk of Court

**Exhibit “A”**  
Proof of Publication

## 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 AS THE BOARD  
OF SUPERVISORS 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:

JULY 10, 2022

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 11th day of July, 2022 by Janet Emerson, who is personally know to me.



Romona D. Washington, Editor, Notary Number: GG 333543

Notary expires: June 20, 2023



ROMONA D WASHINGTON  
Commission # GG 333543  
Expires June 20, 2023  
Bonded Thru Budget Notary Services



**Exhibit “B”**  
Affidavit of Mailing

## AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared Laurie Hurner who, after being duly sworn, deposes and says:

1. I, Laurie Hurner as the Interim County Administrator of Highlands County, Florida ("County"), acted pursuant to the authority and direction received from the Sun 'N Lakes of Lake Placid Recreation District Board, and caused the timely mailing of notice of the public hearing to be held on August 2, 2022, pertaining to the re-imposition of the assessment against the benefitted properties within the jurisdictional boundaries of the Sun 'N Lakes of Lake Placid Recreation District.

2. The Notice was mailed to all property owners owning property within the jurisdictional boundaries of the Sun 'N Lakes of Lake Placid Recreation District.

3. The Notice included a statement that all affected property owners have a right to appear at the hearing on August 2, 2022, and to file written objections with the Non-Ad Valorem Department of the County within 20 days of the Notice.

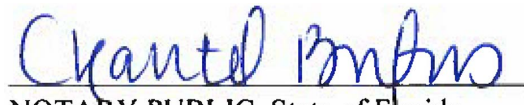
THIS AFFIANT FURTHER SAYETH NOT.

  
Laurie Hurner, Affiant

STATE OF FLORIDA  
COUNTY OF HIGHLANDS

The foregoing instrument was acknowledged before me by means of ☒ physical presence or [ ] online notarization of Laurie Hurner, who personall swore or affirmed that she is authorized to execute this Affidavit, and who is personally known to me or who produced as identification, this 25 day of

July, 2022.

  
NOTARY PUBLIC, State of Florida



CHANTEL BRUTUS  
Notary Public-State of Florida  
Commission # HH 155806  
My Commission Expires  
July 20, 2025

**Exhibit “C”**  
Certificate of Non-Ad Valorem Assessment Roll

**CERTIFICATE  
OF  
NON-AD VALOREM ASSESSMENT ROLL**

I HEREBY CERTIFY that, I am the Chairman of the Sun 'N Lakes of Lake Placid Recreation District (MSBU) Board; that I am satisfied that all property included or includable on the **Highlands County Non-Ad Valorem Assessment Roll** for the MSBU Assessment is properly assessed, so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll **will be delivered to the Highlands County Tax Collector by September 15, 2022.**

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Highlands County Tax Collector and made part of the above-described Non-Ad Valorem Assessment Roll this \_\_\_\_ day of \_\_\_\_\_, 2022.

SUN 'N LAKES OF LAKE PLACID  
RECREATION DISTRICT

\_\_\_\_\_  
Kathleen G. Rapp, Chairman

## 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 AS THE BOARD  
OF SUPERVISORS 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:

JULY 10, 2022

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 11th day of July, 2022 by Janet Emerson, who is personally know to me.



Romona D. Washington, Editor, Notary Number: GG 333543

Notary expires: June 20, 2023



ROMONA D WASHINGTON  
Commission # GG 333543  
Expires June 20, 2023  
Bonded Thru Budget Notary Services





AMITHA THENNAKOON/AP PHOTO

Police use water canon and tear gas to disperse the protesters in Colombo, Sri Lanka, Saturday, July 9, 2022. Sri Lankan protesters demanding that President Gotabaya Rajapaksa resign forced their way into his official residence on Saturday.

# Protesters set fire to home of Sri Lankan PM

By KRISHAN FRANCIS  
THE ASSOCIATED PRESS

COLOMBO, Sri Lanka — Protesters broke into the Sri Lankan prime minister's private residence and set it on fire, hours after he said he would resign when a new government is formed, in the biggest day of angry demonstrations on Saturday that also saw crowds storming the president's home and office.

The office of Prime Minister Ranil Wickremesinghe said the protesters forced their way into his Colombo home on Saturday evening. It wasn't immediately clear if he was inside at the time of the attack.

Wickremesinghe said earlier that he will resign only when all parties have agreed on a new government.

He was responding to a call by leaders of political parties represented in Parliament that he and President Gotabaya Rajapaksa quit, after tens of thousands of people trooped to the capital to vent their fury at the leaders they hold responsible for the nation's worst economic and political crisis.

“Today in this country we have a fuel crisis, a food shortage, we have the head of the World Food Program coming here and we have several matters to discuss with the IMF. Therefore, if this government leaves there should be another government,” Wickremesinghe said in a voice statement.

But he made it clear he will not step down before a new government is formed, angering crowds that moved near his home to force him to leave office immediately.

Wickremesinghe said he suggested to the president to have an all-party government, but didn't say anything about Rajapaksa's whereabouts. Opposition parties in Parliament were currently discussing the formation of a new government.

Rajapaksa appointed Wickremesinghe as prime minister in May in the hope that the career politician would use his diplomacy and contacts to resuscitate a collapsed economy. But people's patience wore thin as shortages of fuel, medicine and cooking gas only increased and oil reserves ran dry.

# Abe's death raises security questions as Japan mourns

By MARI YAMAGUCHI  
THE ASSOCIATED PRESS

TOKYO — A top police official on Saturday acknowledged possible security lapses that allowed an assassin to fire his gun into former Japanese Prime Minister Shinzo Abe while he was addressing a campaign rally, raising questions how could the attacker get so close behind him.

Abe was shot in the western city of Nara on Friday and airlifted to a hospital but died of blood loss. Police arrested the attacker, a former member of Japan's navy, at the scene. Police confiscated his homemade gun and several others were later found at his apartment.

The attacker, Tetsuya Yamagami, told investigators he acted because he believed rumors that Abe was connected to an organization that he resents, police said. Japanese media reported that the man had developed hatred toward a religious group that his mother was obsessed about and that caused his family financial problems. The reports did not specify the group.

On Saturday, a black hearse carrying Abe's body and accompanied

by his wife, Akie, arrived at his home in Tokyo's upscale residential area of Shibuya. Many mourners, including top party officials, waited for his remains and lowered their heads as the vehicle passed.

Nara prefectural police chief Tomoaki Onizuka said Abe's assassination was his “greatest regret” in a 27-year career.

“I cannot deny there were problems with our security,” Onizuka said. “Whether it was a setup, emergency response, or ability of individuals, we still have to find out. Overall, there was a problem and we will review it from every perspective.”

Abe's assassination ahead of today's parliamentary election shocked the nation and raised questions over whether security for the former prime minister was adequate.

Some observers who watched videos of the attack noted a lack of attention in the open space behind Abe as he spoke.

A former Kyoto prefectural police investigator, Fumikazu Higuchi, said the footage suggested security was sparse at the event and insufficient for a former prime minister.

## NOTICE OF PUBLIC HEARING BEFORE THE BOARD OF COUNTY COMMISSIONERS OF HIGHLANDS COUNTY, FLORIDA PERTAINING TO THE FIRE ASSESSMENT FISCAL YEAR 2022-23

Notice is hereby given that the Board of County Commissioners of Highlands County, Florida, will hold a public hearing to consider an increase in the Fire Protection Assessment, in an amount not to exceed seven percent (7%), of the rates levied against the benefited properties, as adopted by Highlands County Fire Protection Ordinance 17-18- 04 and further set forth in Highlands County Resolution 20-21-132. This notice is given pursuant to Florida Statutes, Section 197.3632.

The public hearing will be held on Tuesday, August 2, 2022, 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 persons have the right to appear and be heard at the public hearing and the right to file written objections with Highlands County, Florida, within twenty (20) days of the publication of this notice. Written objections should be delivered to Highlands County Non- Ad Valorem Assessment Department, 600 S. Commerce Avenue, Sebring, FL 33870.

The estimated total revenue expected to be collected from the Fire Protection Special Assessment for the Fiscal Year beginning October 1, 2022, is \$6,689,084.

The Fire Protection Special 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.

Any person who decides to appeal a decision made by the Highlands County Board of County Commissioners in a public hearing or meeting is hereby advised that they 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.

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.

adno=00097765

## NOTICE OF PUBLIC HEARING BEFORE THE BOARD OF COUNTY COMMISSIONERS OF HIGHLANDS COUNTY, FLORIDA AS THE BOARD OF SUPERVISORS OF THE SUN N LAKES OF LAKE PLACID RECREATION DISTRICT

Notice is hereby given that the Board of County Commissioners of Highlands County, Florida, sitting as the Board of Supervisors of the Sun N Lakes of Lake Placid Recreation District will hold a public hearing to consider a change in the categorization of the Sun N Lakes of Lake Placid Special Recreation District non-ad valorem assessment levied against residential properties located within the District, as the boundary was increased through Highlands County Ordinance 21-22-21, on May 17, 2022, for the purpose of providing for the financing of costs for projects for the District. This notice is given pursuant to Florida Statutes, Section 197.3632.

The public hearing will be held on Tuesday, August 2, 2022, 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 within twenty (20) days of the publication of this notice. 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 Sun N Lakes of Lake Placid Recreation District in a public hearing or meeting is hereby advised that they 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.

Each parcel in the special district described above will be subject to an annual Sun N Lakes of Lake Placid Special Recreation District non-ad valorem assessment in the amount not to exceed \$35.00 for each parcel, beginning October 1, 2022, which will be collected for a period of more than one year and will continue from year to year as provided in Florida Statutes Section 197.3632(6), Florida Statutes.

The estimated total revenue expected to be collected with the maximum annual assessment of \$35.00 for each parcel is \$259,350, for Fiscal Year 2022-2023 and subsequent years.

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.

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