

MEETING OF THE DISTRICTS
Tuesday, August 17, 2021
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.
BONNETT CREEK ACRES S. B. D.	PLACID LAKES S. B. D.
DESOTO CITY S. B. F. D.	PLACID LAKES S. B. F. D.
HICKORY HILLS S. B. D.	RED HILL FARMS IMPROVEMENT DISTRICT
HIGHLANDS PARK ESTATES S. B. D.	SEBRING ACRES S. B. D.
HIGHLANDS PARK S. B. F. D.	SEBRING COUNTRY ESTATES S. B. D.
HIGHWAY PARK S. B. D.	SEBRING HILLS S. B. D.
LAKE HAVEN ESTATES S. B. D.	SEBRING MANOR S. B. D.
LAKE PLACID S. B. F. D.	SOMERVALE DOWNS S. B. D.
LEISURE LAKES S. B. F. D.	THUNDERBIRD ROAD WASTEWATER S. B. D.
LORIDA S. B. F. D.	VANTAGE POINTE II S. B. D.
ORANGE BLOSSOM ESTATES S. B. D.	VENUS SPECIAL B. F. D.
ORANGE BLOSSOM UNIT 12 S. B. D.	WEST SEBRING S. B. F. 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 CONSENT AGENDA

3 PUBLIC HEARING

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 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.

Tanya Cannady, CPA, CDM
Business Services Director

Fiscal impact to Fund 128 is an estimated revenue increase of \$25,550. The proposed assessment increase is \$10 for buildable lots and \$5 for non buildable lots will bring the assessment to \$35 and \$17.50, respectively. There are 2,564 buildable lots and 251 non buildable lots within the District for a total of 2,815.

4 ACTION AGENDA

5 CITIZENS NOT ON THE AGENDA

6 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 Relay Service 711, or by e-mail: hrmanager@highlandsfl.gov." Requests for CART or interpreter services should be made as soon as possible but no later than 48 hours in advance to permit coordination of the service.

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

Any invocation that may be offered before the official start of the Commission meeting shall be the voluntary offering of a private citizen, to and for the benefit of the Commission. The views or beliefs expressed by the invocation speaker have not been previously 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.

**HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM**

DATE OF ACTION REQUEST: 8/17/2021

PRESENTER: Tanya Cannady, CPA, CDM
Business Services Director

SUBJECT/TITLE: 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 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.

STATEMENT OF ISSUE

Highlands County Code of Ordinances, Chapter 9, Streets, Highways and Public Improvements, Article XXVI (26) Sun 'n Lakes of Lake Placid Recreation District authorizes 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.

RECOMMENDED ACTION

Move to approve 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 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.

FISCAL IMPACT

Fiscal impact to Fund 128 is an estimated revenue increase of \$25,550. The proposed assessment increase is \$10 for buildable lots and \$5 for non buildable lots will bring the assessment to \$35 and \$17.50, respectively. There are 2,564 buildable lots and 251 non buildable lots within the District for a total of 2,815.

Attachments: [Res 20.21.135 Sun N Lake LP MSBU.pdf](#)

RESOLUTION NO. 20-21-135
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 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 (hereafter referred to as the "County Code" or "Ordinance"), authorizes 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, on July 20, 2021, the MSBU authorized a public hearing to be held and notice of the same to be mailed to the benefitted property owners and published; and

WHEREAS, in order to increase the MSBU Assessment for the Fiscal Year beginning October 1, 2021, 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, the assessment roll has heretofore been made available for inspection by the public; and

WHEREAS, notice of the public hearing has been published and mailed, as required by the Ordinance, which provides notice to all interested persons of the opportunity to be heard; and

WHEREAS, an affidavit regarding the notice mailed to each property owner is attached hereto as **Exhibit “A”** and the proof of the publication of said notice is attached hereto as **Exhibit “B”**; and

WHEREAS, a public hearing was held on August 17, 2021, and comments and objections of all interested persons have been heard and considered, as required by the Ordinance.

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 and Computation of MSBU Assessment.

A. The benefitted properties described in the Assessment Roll, which is hereby approved, are hereby found to be specially benefitted 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 benefitted 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, 2021, and shall continue each year thereafter until discontinued or changed:

Property Category	Rate Per Dwelling Unit
Buildable	\$35.00
Non-buildable	\$17.50

F. 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, 2021. 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"**.

G. 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 17th day of August 2021.

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

SCOTT KIROUAC, CHAIRMAN

ATTEST:

Jerome Kaszubowski, Clerk of Court

Exhibit "A"
Affidavit regarding notice mailed
to each property owner

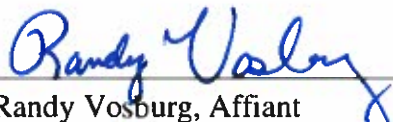
AFFIDAVIT OF MAILING

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

1. Randy Vosburg as the County Administrator of Highlands County, Florida ("County"), pursuant to the authority and direction received from the Sun 'N Lakes of Lake Placid Recreation District Board, timely directed the preparation of the Assessment Roll and the preparation and mailing of notices related to the assessment increase.

2. In accordance with the Code all necessary information for notification of the MSBU Assessment was timely provided to the Property Appraiser of Highlands County to be included as part of the notice of proposed property taxes under section 200.069, Florida Statutes, the truth-in-millage notification. The information provided to the Property Appraiser to be included on the truth-in-millage notification included the following: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the total revenue the County expects to collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

THIS AFFIANT FURTHER SAYETH NOT.


 Randy Vosburg, Affiant


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

STATE OF FLORIDA
COUNTY OF HIGHLANDS

The foregoing instrument was acknowledged before me by means of ☐ physical presence or ☐ online notarization of Randy Vosburg, who personally swore or affirmed that he is authorized to execute this Affidavit, and who is personally known to me or who produced as identification, this 5th day of

August, 2021.


 NOTARY PUBLIC, State of Florida

Exhibit "B"
Proof of Publication

AFFIDAVIT OF PUBLICATION

HIGHLANDS NEWS-SUN

Published – Daily

SEBRING, HIGHLANDS COUNTY, FL

STATE OF FLORIDA,

COUNTY OF HIGHLANDS

Before the undersigned authority personally appeared Janet Emerson, who on oath says that she is an authorized employee of the Highlands News-Sun published at Sebring, in Highlands County, Florida;
**NOTICE OF PUBLIC HEARING BEFORE
 BOARD OF COUNTY COMMISSIONERS
 AUGUST 17, 2021**
 was published in said newspaper in the issues of
 JULY 24, 2021

Affiant further says that the said HIGHLANDS NEWS-SUN is a newspaper published at Sebring, in said Highlands County, Florida, and that the said newspaper has heretofore been continuously published in said Highlands County, Florida, and has been entered as second class, mail matter at the post office in Sebring, in said Highlands County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Janet Emerson
 Sworn to and subscribed before me this 27th day of July 2021

Romona D. Washington
 Notary Public

(Notary Stamp)



ROMONA D WASHINGTON
 Commission # GG 333543
 Expires June 20, 2025
 Bonded Thru Budget Notary Services

Exhibit "C"

**CERTIFICATE
TO
NON-AD VALOREM ASSESSMENT ROLLS**

I HEREBY CERTIFY that, I am the Chairman of the Sun 'N Lakes of Lake Placid Recreation District Board or other authorized agent of Highlands County, Florida (the "County"); that I am satisfied that all property included or includable on the **Highlands County Non-Ad Valorem Assessment Roll** for the MSBU Assessment and associated services 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, 2021.**

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 _____, 2021.

SUN 'N LAKES OF LAKE PLACID
RECREATION DISTRICT

FOR EXHIBIT ONLY

Scott Kirouac, Chairman