

**NEOCITY IMPROVEMENT DISTRICT
AGENDA ITEM COVER SHEET**

MEETING DATE: July 15, 2024
REQUEST TYPE: Consent

AGENDA ITEM SUMMARY

Adoption of Resolution #24-004R authorizing the imposition of Special Assessments to fund the District's common area expenses, the County's administrative charge, and the stormwater expenses attributable to tax parcels within the District; providing legislative findings; estimating the District's common area expenses and County administrative charge; describing the method of allocating the District's common area expenses, the County's administrative charge, and stormwater expenses attributable to tax parcels within the District among the parcels of property deriving a special benefit therefrom and determining that the District's common area expenses, the County's administrative charge, and stormwater expenses attributed to tax parcels within the District are fairly and reasonably allocated among such parcels of property; establishing a public hearing to consider imposition of the proposed special assessment and the method of its collection; directing the provision of Notice in Connection Therewith; specifying the use of Special Assessment proceeds; and providing an effective date.

FINANCIAL INFORMATION

TOTAL REQUESTED AMOUNT: \$0.00

There is estimated to be no expenses incurred as part of approval. The resolution allows for the imposition of a Special Assessment as a source of revenue for the District.

BACKGROUND INFORMATION

- The NeoCity Improvement District contains common areas which necessitate maintenance and its associated costs. Currently, Osceola County is providing the maintenance to the District's common areas.
- The proposed assessment will be the source of funding to the District as well as the NeoCity Property Owners' Association.
- The Service Agreement to allow the flow of funding between the District and the Association for the maintenance of common areas will be considered at the meetings on July 15, 2024.
- The Osceola County Board of County Commissioners shall consider an Ordinance for the collection of a Special Assessment for those tax parcels within the NeoCity/OHP Stormwater Basin, but not within the NeoCity boundary, who have executed a Drainage Agreement to discharge stormwater into the Reservoir Property.

Staff recommends approval.

NEOCITY IMPROVEMENT DISTRICT

INITIAL ASSESSMENT RESOLUTION

ADOPTED JULY 15, 2024

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RESOLUTION NO. 24-004R

A RESOLUTION OF THE NEOCITY IMPROVEMENT DISTRICT OF OSCEOLA COUNTY, FLORIDA, RELATING TO THE IMPOSITION OF SPECIAL ASSESSMENTS TO FUND THE DISTRICT'S COMMON AREA EXPENSES, THE COUNTY'S ADMINISTRATIVE CHARGE, AND STORMWATER EXPENSES ATTRIBUTABLE TO TAX PARCELS WITHIN THE DISTRICT; PROVIDING LEGISLATIVE FINDINGS; ESTIMATING THE DISTRICT'S COMMON AREA EXPENSES AND COUNTY ADMINISTRATIVE CHARGE; DESCRIBING THE METHOD OF ALLOCATING THE DISTRICT'S COMMON AREA EXPENSES, THE COUNTY'S ADMINISTRATIVE CHARGE, AND STORMWATER EXPENSES ATTRIBUTABLE TO TAX PARCELS WITHIN THE DISTRICT AMONG THE PARCELS OF PROPERTY DERIVING A SPECIAL BENEFIT THEREFROM AND DETERMINING THAT THE DISTRICT'S COMMON AREA EXPENSES, THE COUNTY'S ADMINISTRATIVE CHARGE, AND STORMWATER EXPENSES ATTRIBUTABLE TO TAX PARCELS WITHIN THE DISTRICT ARE FAIRLY AND REASONABLY ALLOCATED AMONG SUCH PARCELS OF PROPERTY; ESTABLISHING A PUBLIC HEARING TO CONSIDER IMPOSITION OF THE PROPOSED SPECIAL ASSESSMENT AND THE METHOD OF ITS COLLECTION; DIRECTING THE PROVISION OF NOTICE IN CONNECTION THEREWITH; SPECIFYING THE USE OF SPECIAL ASSESSMENT PROCEEDS; AND PROVIDING AN EFFECTIVE DATE.

BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE NEOCITY IMPROVEMENT DISTRICT OF OSCEOLA COUNTY, FLORIDA:

ARTICLE I

DEFINITIONS AND CONSTRUCTION

SECTION 1.01. DEFINITIONS. When used in this Resolution, the following terms shall have the meanings set forth below, unless the context clearly requires otherwise.

"**Assessment Roll**" means a non-ad valorem assessment roll relating to the Maintenance Cost of Common Facilities and related expenses.

"**Board of Supervisors**" means the NeoCity District's Board of Supervisors.

"**Building Area**" means the gross building area of a Common Area Parcel shown on the Property Appraiser's Database.

"Capital Cost" means the expenses incurred or to be incurred by the NeoCity District for the acquisition and construction improvements to the Common Area, including costs associated with the financing thereof.

"Collection Cost" means the estimated cost to be incurred by the NeoCity District during any Fiscal Year in connection with the imposition and collection of Special Assessments.

"Collection Cost Component" means the amount computed for each Tax Parcel pursuant to Section 4.01(C) hereof.

"Common Area" means all areas from time to time located within the NeoCity District and all improvements located thereon, which are owned by the County or in which the County has an easement interest, that are devoted to the common use and enjoyment of occupants of the NeoCity District, including, without limitation: Transportation Corridors (excluding the Roadway Improvements), parks, open space areas, trails and other greenways.

"Common Area Component" means the amount computed as each Tax Parcel's share of the Common Area Expenses and County Administrative Charge pursuant to Section 4.01(A) hereof.

"Common Area Expenses" means the cost of providing the Common Area Services.

"Common Area Parcel" means one or more Sites to which the Property Appraiser has assigned a distinct ad valorem property tax identification number that is not a Condominium Common Element, or a Condominium Unit Parcel. The term "Common Area Parcel" excludes Government Property and Common Area.

"Common Area Services" means operation and maintenance of the Common Area, including but not limited to the provision of mosquito control; maintenance of Transportation Corridors (excluding the Roadway Improvements); maintenance of public alleys; maintenance of public on-site trails (including any equipment), veloways and sidewalks; operation and maintenance of street lights; maintenance of high-speed data fiber; provision of wi-fi services; maintenance of landscape and features, including trees, shrubs, turf and irrigation within the rights-of-way, rain gardens, fountains, structures and shelters, public art, fixed signage, umbrellas, playgrounds and exercise equipment, litter receptacles and doggy pots, and all required furniture, fixtures and equipment. Common Area Services shall not include Association Services or expenses incurred during the Class "B" Control Period for initial installation of infrastructure, original capital improvements, or other original construction costs unless approved by Members representing a majority of the total Class "A" votes of the Association, other than Class "A" votes held by the County, and the consent of the Class "B" Member. After the Class "B" Control Period, Common Area Services shall not include such items, unless approved by Members holding a majority of the total Class "A" votes and by the County, as long as the County owns any Site. For purposes of this definition, the terms Class "A" Member, Class "B" Member and Class "B" Control Period have the meanings ascribed thereto in the Declaration of Covenants, Conditions, Restrictions and Reservations for NeoCity filed in the Official Records of Osceola County Florida.

"Common Area Unit" means the criteria used to allocate the Common Area Expenses and County Administrative Charge among Common Area Parcels within the NeoCity District, computed in the manner set forth in Sections 2.02 and 2.03 hereof.

"Condominium" means a condominium created by a declaration of condominium, pursuant to Chapter 718, Florida Statutes.

"Condominium Association" means a Condominium "association," as defined in Section 718.103, Florida Statutes.

"Condominium Common Element" means a Tax Parcel of Developed Property including one or more "common elements" (as defined in Section 718.103, Florida Statutes) of a Condominium, the taxable value of which has been attributed to Condominium Unit Parcels by the Property Appraiser.

"Condominium Unit Parcel" means a Tax Parcel of Developed Property constituting a Condominium "unit" (as defined in Section 718.103, Florida Statutes).

"County Administrative Charge" means any charge imposed by the County pursuant to Section 3.07 of the Ordinance.

"Developed Property" means property that includes Impervious Area, excluding Federal, State, County and NeoCity District roads.

"District Board" means the Board of Supervisors of the NeoCity District as appointed pursuant to Section 3.01 of the Ordinance.

"District Manager" means the County employee appointed by the County Manager pursuant to Section 3.13(A) of the Ordinance.

"District Property" means all land now or hereafter made subject to the Declaration of Covenants, Conditions, Restrictions and Reservations for NeoCity filed in the Official Records of Osceola County Florida.

"East Pond" means stormwater pond located in the southeastern area of the NeoCity District providing additional Stormwater storage and the facilities connecting the East Pond to the Reservoir Property.

"Fiscal Year" means the period commencing on October 1 of each year and continuing through the next succeeding September 30, or such other period as may be prescribed by law as the fiscal year for the County and the NeoCity District.

"Government Property" means property owned by the United States of America or any agency thereof, the State of Florida or any agency thereof, a county, a school district, a special district or a municipal corporation.

"Impervious Area" means hard surfaced areas which either prevent or severely restrict the entry of water into the soil mantle and/or cause water to run off the surface in greater quantities

or at an increased rate of flow from that present under natural or pad-ready conditions prior to development. Common impervious surfaces include, but are not limited to, rooftops, sidewalks, walkways, patio areas, driveways, parking lots, storage areas and other surfaces which similarly impact the natural infiltration or runoff patterns which existed prior to development. "Impervious Area" shall be expressed in square feet.

"Land Area" means the acreage of a Common Area Parcel shown on the Property Appraiser's Database.

"Maximum Developable Impervious Area" means 1,033.56 acres, as shown in Table 1 – Summary of the Proposed Basin Areas of Exhibit 2.1.2 of the SFWMD ERP, which is equivalent to 45,021,875 square feet.

"NeoCity District" means the NeoCity Improvement District, a dependent district of Osceola County, Florida, as described and depicted in Appendix A.

"NeoCity/OHP Stormwater Basin" means the area encompassed by the SFWMD ERP.

"North Perimeter Ditch" means the ditch running along the northern boundary of the NeoCity District, providing storage for and conveyance of Stormwater to the Reservoir Property.

"Ordinance" means Osceola County Ordinance No. 2022-31, as amended and supplemented.

"Property Appraiser" means the Osceola County Property Appraiser.

"Property Appraiser's Database" means the database used by the Property Appraiser to prepare the real property ad valorem tax assessment roll for the purpose of levying and collecting ad valorem taxes.

"Property Owners' Association" means the NeoCity Property Owners' Association, Inc.

"Reservoir Agreement" means the Amended and Restated Interlocal Agreement for Water Restoration between the County and TWA recorded at Book 5406, Pages 2762-2791, Official Records of Osceola County Florida (CFN 2018144407), the First Amendment to the Amended and Restated Interlocal Agreement for Water Reclamation between the County and TWA recorded at Book 5605, Pages 2922-2960 of the Official Records of Osceola County, Florida (CFN 2019132863).

"Reservoir Easement" means the reservoir easement granted by the County to TWA over the Reservoir Property.

"Reservoir Maintenance" means (A) maintenance of the physical structure of the reservoir located on the Reservoir Property, exclusive of the TWA installed withdrawal facilities, including perimeter slopes and any retaining walls constructed at the perimeter of the Reservoir, in a manner that does not interfere with operation of the Reservoir or TWA's water treatment plant and in accordance with the Reservoir Agreement and Reservoir Easement, any inconsistency

between such instruments to be construed in favor of the Reservoir Easement, and (B) aquatic weed control, if permitted by TWA.

"Reservoir Property" means the property on which the TWA reservoir is located, as surveyed by the County pursuant to Section 4.02 of the Reservoir Agreement.

"Roadway Improvements" means (A) that portion of a Transportation Corridor located from back-of-curb to back-of-curb, excluding planted medians, but including the curbs, road base, wearing surface, stormwater conveyance facilities and subsurface installations including, but not limited to utility facilities, and (B) regulatory signage, traffic signals, curb cuts and roadway accessibility improvements required by the Americans with Disabilities Act located within a Transportation Corridor.

"SFWMD ERP" means Permit Modification No. 49-105611-P (Application No. 210607-6400), issued to the County by the South Florida Water Management District.

"Site" means each separate parcel or real property within the NeoCity District which is initially sold or conveyed by the County as such parcel is described in the initial instrument of conveyance by the County, except that two or more contiguous Sites under common ownership shall be deemed to be a single Site.

"Special Assessment" means an annual special assessment imposed against property located within the NeoCity District to fund the District's Common Area Expenses, the County Administrative Charge and Stormwater Expenses attributable to Tax Parcels within the District.

"State" means the State of Florida.

"Statutory Discount Amount" means the amount computed for each Tax Parcel pursuant to Section 4.01(D) hereof.

"Stormwater" means water resulting from rain events generating runoff that flows over land or impervious surfaces, such as paved streets, parking lots, building rooftops, and does not soak into the ground.

"Stormwater Component" means the Stormwater Expenses attributable to each Tax Parcel, as computed pursuant to Section 4.01(B) hereof.

"Stormwater Expenses" means the cost of Stormwater Maintenance.

"Stormwater Facilities" means the Reservoir Property, the North Perimeter Ditch, and the East Pond.

"Stormwater Maintenance" means Reservoir Maintenance and maintenance of the North Perimeter Ditch and East Pond to collect, convey, store, absorb, inhibit, or treat Stormwater to prevent or reduce flooding, over-drainage, environmental degradation and water pollution or otherwise affect the quantity and quality of discharges from the Stormwater Facilities.

"Stormwater Parcel" means one or more Sites to which the Property Appraiser has assigned a distinct ad valorem property tax identification number that include Impervious Area as of the preceding January 1 that is not a Condominium Common Element, or a Condominium Unit Parcel. The term "Stormwater Parcel" excludes Government Property and Common Area.

"Tax Parcel" means a Common Area Parcel or a Stormwater Parcel.

"Transportation Corridors" means the street and road rights-of-way owned by the County and located within the NeoCity District, together with all paving, lighting, landscaping, hardscaping and other improvements located therein.

"TWA" means the Tohopekaliga Water Authority, an independent special district established and created pursuant to Chapter 189, Florida Statutes, by special act of the Florida Legislature.

"Uniform Assessment Collection Act" means Sections 197.3632 and 197.3635, Florida Statutes, or any successor statutes authorizing the collection of non-ad valorem assessments on the same bill as ad valorem taxes, and any applicable regulations promulgated thereunder.

SECTION 1.02. INTERPRETATION. Words importing the singular number shall include the plural in each case and vice versa, and words importing persons shall include firms and corporations. The terms "herein," "hereunder," "hereby," "hereto," "hereof," and any similar terms, shall refer to this Resolution; the term "heretofore" shall mean prior to execution of this Resolution; and the term "hereafter" shall mean following execution of this Resolution. This Resolution, being necessary for the welfare of the owners of property within the NeoCity District, shall be liberally construed to affect the purposes hereof.

SECTION 1.03. FINDINGS. It is hereby ascertained, determined and declared that:

(A) The Ordinance authorizes the NeoCity District to impose Special Assessments to fund the District's Common Area Expenses, the County Administrative Charge and Stormwater Expenses attributable to Tax Parcels within the District.

(B) The Common Area Services and County Administrative Charge will provide a special benefit to all Common Area Parcels located within the NeoCity District.

(C) Prior to development, the amount of benefit received by each Tax Parcel from the Common Area Services and the County Administrative Charge will be proportional to its geographic area. As Tax Parcels are developed, the special benefit derived from Common Area Services and the County Administrative Charge will increase by amounts proportional to the gross building area constructed on such Tax Parcels.

(D) Computation of the Common Area Component for each Common Area Parcel within the NeoCity District based upon the number of Common Area Units attributable to such Tax Parcel, as set forth in Article II hereof, is fair and reasonable.

(E) Stormwater Maintenance will provide a special benefit to all Stormwater Parcels located within NeoCity/OHP Stormwater Basin permitted to discharge Stormwater to the Stormwater Facilities, including the NeoCity District.

(F) The NeoCity District is located wholly within the NeoCity/OHP Stormwater Basin, for which the Stormwater Facilities were constructed and will be operated under the SFWMD ERP.

(G) The SFWMD ERP identifies boundaries of the NeoCity/OHP Stormwater Basin evaluates the drainage characteristics of property within the NeoCity/OHP Stormwater Basin, and establishes the Maximum Developable Impervious Area that can be constructed in the NeoCity/OHP Stormwater Basin.

(H) Since all development within the NeoCity/OHP Stormwater Basin must be compliant with the Impervious Area restrictions established in the SFWMD ERP and the Stormwater Facilities were sized to accommodate the total Impervious Area allowed by the SFWMD ERP, it is fair and reasonable to use the Impervious Area of each Stormwater Parcel as a percentage of the Maximum Developable Impervious Area to determine the Stormwater burden expected to be generated by Stormwater Parcels located within the NeoCity District.

(I) A Condominium constitutes a unique form of real property ownership comprised of Condominium Unit Parcels, to which there may be an appurtenant undivided share in Condominium Common Elements.

(J) For purposes of computing the number of Common Area Units to each Common Area Parcel, it is fair and reasonable to attribute the Land Area and Building Area of Condominium Common Elements to the Condominium Unit Parcels to which such Condominium Common Elements are appurtenant.

(K) For purposes of computing the amount of Impervious Area of each Common Area Parcel, it is fair and reasonable to attribute the Impervious Area of Condominium Common Elements to the Condominium Unit Parcels to which such Condominium Common Elements are appurtenant.

(L) Although Government Property and Common Area will also receive a special benefit from the Common Area Services, Stormwater Maintenance and County Administrative Charge, their exclusion is fair and reasonable for the following reasons: (1) there is no practical method of collecting Special Assessments from Government Property, and (2) any Special Assessment imposed against the Common Area would be passed through to the other Tax Parcels.

ARTICLE II

COMMON AREA UNITS

SECTION 2.01. ESTIMATED COST. The estimated Common Area Expenses and County Administrative Charge for Fiscal Year 2024-2025 is \$1,280,135. The Common Area Expenses and County Administrative Charge will be funded for Fiscal Year 2024-2025 and each Fiscal Year thereafter through the imposition of Special Assessments against property located in the NeoCity District computed in the manner set forth in this Resolution.

SECTION 2.02. COMMON AREA PARCELS. The number of Common Area Units assigned to each Common Area Parcel shall be determined as follows: one Common Area Unit shall be assigned for each 10,000 square feet of Land Area (rounded to the nearest tenth) and one Common Area Unit shall be assigned for each 1,000 square feet of Building Area shown on the Property Appraiser's Database (rounded to the nearest tenth). Common Area Units shall be assigned to Common Area Parcels owned by the County.

SECTION 2.03. CONDOMINIUM PARCELS. The number of Common Area Units attributable to each Condominium Unit Parcel in a Condominium shall be equal to the sum of the following:

(A) the amount computed by (1) dividing the Land Area of each Condominium Common Element appurtenant to the Condominium Unit Parcel by the 10,000 square feet (rounded to the nearest tenth), (2) dividing the result by the total floor area of all Condominium Unit Parcels to which the Condominium Common Element is appurtenant, and (3) multiplying the result by the floor area of such Condominium Unit Parcel; and

(B) the amount computed by (1) dividing the Building Area of each Condominium Common Element appurtenant to the Condominium Unit Parcel by the 1,000 square feet (rounded to the nearest tenth), (2) dividing the result by the total floor area of all Condominium Unit Parcels to which the Condominium Common Element is appurtenant, and (3) multiplying the result by the floor area of such Condominium Unit Parcel.

SECTION 2.04. ADJUSTMENTS.

(A) Petitions for review of the number of Common Area Units attributed to any Common Area Parcel shall be submitted to the District Manager, who shall have authority to correct any errors made in applying the provisions of this Article II to the Common Area Parcel. The following procedures shall apply to all petitions.

(1) Each petition shall be made to the District Manager by the owner of the Common Parcel or such owner's authorized agent.

(2) The petition shall be in writing and set forth, in detail, the grounds upon which adjustment is sought.

(3) The petition must be filed with the District Manager within thirty days of the notice required by Section 4.05 of the Ordinance and shall be reviewed within thirty

days of the filing date. Filing of a petition shall not extend the time for payment of any Special Assessment or affect the amount of any discount for early payment. If the number of Common Area Units is adjusted for any Tax Parcel, the Stormwater Assessment shall be corrected in accordance with Section 4.12 of the Ordinance.

(4) If required to properly evaluate the petition, the petitioner may be required, at petitioner's own cost, to provide supplemental information to the District Manager including, but not limited to, survey data approved by a professional land surveyor and/or calculations provided by a professional engineer. Failure to provide such information may result in the denial of the petition.

(5) The District Manager shall respond to each petition in writing.

(B) The District Manager may initiate adjustments to the number of Common Area Units attributed to any Common Area Parcel. If the number of Common Area Units is reduced for any Common Area Parcel, the Special Assessment shall be corrected in accordance with Section 4.12 of the Ordinance. If the number of Common Area Units is increased for any Common Area Parcel, the adjustment shall become effective for Special Assessments in subsequent Fiscal Years.

ARTICLE III

IMPERVIOUS AREA

SECTION 3.01. STORMWATER PARCELS. The Impervious Area of each Stormwater Parcel shall be determined from building permit, site development permit or GIS data. Impervious Area shall be assigned to Common Area Parcels owned by the County.

SECTION 3.02. CONDOMINIUM PARCELS. The Impervious Area attributable to each Condominium Unit Parcel in a Condominium shall be computed by dividing the Impervious Area of each Condominium Common Element appurtenant to the Condominium Unit Parcel by the total floor area of all Condominium Unit Parcels to which the Condominium Common Element is appurtenant and multiplying the result by the floor area of such Condominium Unit Parcel.

SECTION 3.03. ADJUSTMENTS.

(A) Petitions for review of the Impervious Area of any Stormwater Parcel shall be submitted to the District Manager, who shall have authority to correct any errors made in applying the provisions of this Article II to the Stormwater Parcel. The following procedures shall apply to all petitions.

(1) Each petition shall be made to the District Manager by the owner of the Common Parcel or such owner's authorized agent.

(2) The petition shall be in writing and set forth, in detail, the grounds upon which adjustment is sought.

(3) The petition must be filed with the District Manager within thirty days of the notice required by Section 3.05 of the Ordinance and shall be reviewed within thirty days of the filing date. Filing of a petition shall not extend the time for payment of any Special Assessment or affect the amount of any discount for early payment. If the Impervious Area is adjusted for any Tax Parcel, the Stormwater Assessment shall be corrected in accordance with Section 4.12 of the Ordinance.

(4) If required to properly evaluate the petition, the petitioner may be required, at petitioner's own cost, to provide supplemental information to the District Manager including, but not limited to, survey data approved by a professional land surveyor and/or engineering calculations provided by a professional engineer. Failure to provide such information may result in the denial of the petition.

(5) The District Manager shall respond to each petition in writing.

(B) The District Manager may initiate adjustments to Impervious Area assigned to any Stormwater Parcel. If the Impervious Area is reduced for any Stormwater Parcel, the Special Assessment shall be corrected in accordance with Section 4.12 of the Ordinance. If the Impervious Area is increased for any Stormwater Parcel, the adjustment shall become effective for Special Assessments in subsequent Fiscal Years.

ARTICLE IV

SPECIAL ASSESSMENTS

SECTION 4.01. COMPUTATION.

(A) Common Area Component. The Common Area Component shall be computed each Fiscal Year for each Common Area Parcel and Condominium Unit Parcel by dividing the sum of the total estimated Common Area Expenses and County Administrative Charge by the total number Common Area Units within the NeoCity District and multiplying the result by the number of Common Area Units attributed to such Common Area Parcel or Condominium Unit Parcel.

(B) Stormwater Component. The Stormwater Component shall be computed each Fiscal Year for each Stormwater Parcel and Condominium Unit Parcel by dividing the total estimated Stormwater Expenses by the Maximum Developable Impervious Area in the NeoCity/OHP Stormwater Basin and multiplying the result by the Impervious Area attributed to such Stormwater Parcel or Condominium Unit Parcel.

(C) Collection Cost Component. The Collection Cost Component shall be computed each Fiscal Year for each Tax Parcel by (1) dividing (a) the sum of the Common Area Units assigned to such Tax Parcel by (b) the sum of the total number of Common Area Units assigned to all Tax Parcels in the NeoCity District, and (2) multiplying the result by the Collection Cost.

(D) Statutory Discount Amount. The "Statutory Discount Amount" shall be computed for each Tax Parcel as the amount by which Section 129.01(2)(b) requires the NeoCity District to discount reasonably anticipated receipts in connection with preparation of its annual budget, such amount to be calculated by deducting (1) the sum of (a) the Common Area Component, (2) the Stormwater Component, if any, and (c) the Collection Cost Component, from (2) the amount computed by dividing (a) the sum of (i) the Collection Cost Component, (ii) the Stormwater Component, if any, and (iii) the Collection Cost Component, by (b) 0.95.

(E) Special Assessment. The Special Assessment for each Tax Parcel shall be computed as the sum of (a) the Common Area Component, (b) the Stormwater Component, if any, (c) the Collection Cost Component and (d) the Statutory Discount Amount.

SECTION 4.02. COUNTY PROPERTY. No Special Assessment will be imposed against property owned by the County. In lieu of a Special Assessment, an amount equal to the Common Area Component and Stormwater Component, if any, that would have been levied against property owned by the County, other than Common Areas, had such property been in private ownership will be billed to and paid by the County pursuant to Section 4.01(B) of the Ordinance.

SECTION 4.03. ASSESSMENT ROLL. The District Manager is hereby directed to prepare, or direct the preparation of, a final estimate of the District's Common Area Expenses, the County Administrative Charge and Stormwater Expenses attributable to Tax Parcels within the District to be funded from proceeds of the Special Assessment and to prepare, or cause the preparation of, the preliminary Assessment Roll in the manner required by the Ordinance and this Resolution. A copy of this Resolution, the final estimate of the District's Common Area Expenses,

the County Administrative Charge and Stormwater Expenses attributable to Tax Parcels within the District to be funded from proceeds of the Special Assessment and the preliminary Assessment Roll shall be maintained on file in the offices of the District Manager and open to public inspection. The foregoing shall not be construed to require that the Assessment Roll be in printed form if the amount of the Special Assessment for each Tax Parcel can be determined by use of a computer available to the public.

SECTION 4.04. PUBLIC HEARING. A public hearing will be held by the Board of Supervisors on September 16, 2024, at 4:30pm or soon thereafter as it may be heard, in the Board Chamber, Suite 4700, of the Administration Building, 1 Courthouse Square, Kissimmee, Florida at which public hearing the Board of Supervisors will consider imposing the Special Assessments and collecting the Special Assessments pursuant to the Uniform Assessment Collection Act.

SECTION 4.05. NOTICE BY PUBLICATION. Upon completion of the Assessment Roll, the District Manager shall publish a notice of the public hearing authorized by Section 4.04 hereof in the manner and the time provided in Section 4.04 of the Ordinance. Such notice shall be in substantially the form attached hereto as Appendix B.

SECTION 4.06. NOTICE BY MAIL. Upon completion of the Assessment Roll, the District Manager shall, at the time and in the manner specified in Section 4.05 of the Ordinance, provide first class mailed notice of the public hearing authorized by Section 4.04 hereof to each property owner proposed to be assessed at the address indicated on the Property Appraiser's Database. If notice of the Special Assessment is not included on the Notice of Proposed Property Taxes and Non-Ad Valorem Assessments mailed by the Property Appraiser pursuant to Section 200.069, Florida Statutes, such notice shall be in substantially the form attached hereto as Appendix C.

ARTICLE V

GENERAL PROVISIONS

SECTION 5.01. METHOD OF COLLECTION. The Special Assessments shall be collected pursuant to the Uniform Assessment Collection Act.

SECTION 5.02. APPLICATION OF ASSESSMENT PROCEEDS. All proceeds of the Special Assessment shall be applied to payment of the Common Area Expenses, the District's Common Area Expenses, the County Administrative Charge, Stormwater Expenses attributable to Tax Parcels within the District and the Collection Cost.

SECTION 5.03. CONFLICTS. Any resolution or other action of the Board of Supervisors in conflict with this Resolution, or any part hereof, is hereby repealed or superseded to the extent of such conflict.

SECTION 5.04. SEVERABILITY. If any portion of this Resolution is for any reason held or declared to be unconstitutional, inoperative or void, such holding shall not affect the remaining portions of this Resolution. If this Resolution or any provision thereof shall be held to be inapplicable to any person, property or circumstances, such holding shall not affect its applicability to any other person, property or circumstances.

SECTION 5.05. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED this 15th day of July, 2024.

NEOCITY IMPROVEMENT DISTRICT

By: _____

Chair/Vice Chair
Board of Supervisors

ATTEST:



District Manager

APPENDIX A

DESCRIPTION AND DEPICTION OF THE NEOCITY DISTRICT

23, 24 and 26, township 25 south, range 29 east lying south of us highway 192, north of Neptune Road and east of Mill Slough Canal being a portion of said sections and the following platted lots and unimproved platted roadways as follows:

Lots 1 through 3, Tract A and Bill Beck Boulevard lying in F.A.R.M. unit 1, according to the plat thereof as recorded in Plat Book 24, pages 26 & 27 of the public records of Osceola County, Florida.

Together with:

A portion of Lots 1 and 2 Block A, Lots 1, 2, 3, 4 and a portion of Lots 5, 6, 7, 8 Block B, a portion of Lots 5, 6 and 7 Block E, Lots 1, 2, 3, 4, 5, 6, 7, 8 Block F, Lots 1, 2, 3, 4, 7 and 8 and a portion of Lots 5, 6, and 7 Block G, Lots 2, 3, 4, 5, 6, 7 and a portion of Lots 1 and 8 Block J, Lots 1, 2, 3, 4, 5, 6, 7, 8 Block K, Lots 6, 7, 8 and a portion of Lots 1, 2, 3, 4, 5 Block L, a portion of Lots 3, 4, 5, 6, 7 and 8 Block N, Lot 8 and a portion of Lots 1, 5, 6 and 7 Block O and a portion of lot 8 Block P and those un-named platted streets lying between the aforementioned Blocks, Kissimmee Gardens according to the plat thereof as recorded in Plat Book 1, page 32 of the public records of Osceola County, Florida.

Together with:

Lots 1, 2, 3, 4, 5, 6, 7, 8 and 9 Block 7, Idora Park, inclusive and together with a vacated unnamed street lying south of Lot 9, Block 7 and north of Lot 1 Block 8 together with the east 10 ft. of Idora Boulevard abutting Lots 1, 2, 3, 4, 5, 6, 7, 8 and 9 and the vacated street; also that portion of an unnamed vacated street abutting the north line of Lot 1, Block 7 according to the plat thereof, as recorded in Plat book 1, page 222 of the public records of Osceola County, Florida.

Together with:

Lots 1, 2, 3, 4, 5 and 6, Block 8, Idora Park, inclusive and together with vacated Fair Oaks Avenue lying south of Lot 6 Block 8 and north of Lot 1 Block 9 and together with the east 10 ft. of Idora Boulevard abutting Lots 1, 2, 3, 4, 5 and 6, according to the plat thereof, as recorded in Plat book 1, page 222 of the public records of Osceola County, Florida.

Together with:

Lots 1, 2 and 3 Block 9, Idora Park, according to the plat thereof, as recorded in Plat book 1, page 222 of the public records of Osceola County, Florida.

Together with:

Tract A, a portion of Tract B and stormwater management area, Oakhurst Estates according to the plat thereof as recorded in Plat Book 4, page 111 of the public records of Osceola County, Florida.

Said parcel being more particularly described as follows:

Commence at the southwest corner of the southwest 1/4 of Section 23, Township 25 south, range 29 east; thence run s89°38'57"e, a distance of 1549.26 feet to the point of beginning; thence s27°11'00"w, a distance of 42.07 feet to a point the north right of way line of Neptune Road, a variable right of way per Osceola County Right of Way map project number 92030-2507; said point being on a non-tangent curve concave northerly having a radius of 845.00 feet, a central angle of 07°51'04", a chord bearing of s80°30'41"e and a chord distance of 115.70 feet, thence run easterly along the arc of said curve, a distance of 115.79 feet to the end of said curve; thence continue along said north right of way line s84°26'13"e, a distance of 156.06 feet to a point of curvature of a curve concave southwesterly having a radius of 1555.00 feet, a central angle of 34°44'55", a chord bearing of s67°03'46"e and a chord distance of 928.69 feet, thence run easterly along the arc of said curve, a distance of 943.07 feet to the end of said curve; thence departing said north right of way line n36°51'54"e, a distance of 531.01 feet to a point on the south line of the southwest 1/4 of section 23, township 25 south, range 29 east; thence s89°38'57"e along said south line, a distance of 58.90 feet; thence departing said south line n42°16'07"e, a distance of 449.13 feet; thence s89°35'59"e, a distance of 1898.02 feet; thence s00°00'17"e, a distance of 332.66 feet to a point on the south line of the southwest 1/4 of Section 24, Township 25 south, range 29 east; thence run along said south line s89°44'34"e, a distance of 1282.72 feet to the southeast corner of the southeast corner of the southwest 1/4 of the southwest 1/4 of said Section 24; thence s89°45'20"e, a distance of 1322.35 feet to a point on the west line of Magical Landings Phase 2, according to the plat thereof as recorded in Plat Book 17, pages 12-13 of the public records of Osceola County, Florida; thence run along said west line n00°01'51"e, a distance of 737.71 feet to a point on the south right of way of Bill Beck Boulevard (a variable width right of way); thence run easterly along said south right of way line the following four courses: n50°04'08"e, a distance of 25.99 feet; thence n70°32'26"e, a distance of 285.35 feet to a point of curvature of a curve concave northwesterly having a radius of 300.00 feet, a central angle of 33°39'58", a chord bearing of n53°42'28"e and a chord distance of 173.75 feet; thence run northeasterly along the arc of said curve, a distance of 176.27 feet to a point of tangency; thence n36°52'30"e, a distance of 24.97 feet; thence departing said south right of way line n53°05'36"w, a distance of 100.00 feet to a point on the north right of way line of said Bill Beck Boulevard; thence run westerly along said north line the following four courses: thence s36°52'30"w, a distance of 25.03 feet to a point of curvature of a curve concave northwesterly having a radius of 200.00 feet, a central angle of 33°39'54", a chord bearing of s53°42'28"w and a chord distance of 115.83 feet, thence run southwesterly along the arc of said curve, a distance of 117.51 feet to the end of said curve; thence s70°32'26"w, a distance of 249.95 feet; thence s56°32'13"w, a distance of 176.68 feet to the easterly line of F.A.R.M. unit 1, according to the plat thereof as recorded in Plat Book 26, pages 26-27 of the public records of Osceola County, Florida; thence run northerly along said east line and its northerly projection the following eight courses: n53°02'19"w, a distance of 933.44 feet; thence n53°14'50"w, a distance of 155.03 feet; thence n53°03'53"w, a distance of 389.41 feet; thence n53°11'03"w, a distance of 120.82 feet; n47°06'56"w, a distance of 417.41 feet; thence n47°27'50"w, a distance of 500.42 feet; thence n47°14'56"w, a distance of 320.00 feet; thence n47°14'44"w, a distance of 1051.32 feet to a point on a non-tangent curve concave southeasterly having a radius of 2165.00 feet, a central angle of 03°06'29", a chord bearing of s27°28'45"w and a chord distance of 117.43 feet, thence run southwesterly along the arc of said curve, a distance of 117.44 feet to the end of said curve; thence run n47°14'44"w, a distance of 253.85 feet; thence n00°09'35"e, a distance of 671.57 feet; thence run n89°22'21"w, a distance of 622.06 feet; thence s89°45'04"w, a distance of 649.35 feet; thence n89°33'32"w, a distance of 636.32 feet; thence

n66°04'40"w, a distance of 1601.80 feet to a point to a point on the east right of way line of Mill Slough Canal; thence run along said east right of way line for the following three (3) courses s45°36'26"w, a distance of 649.67 feet; thence s79°21'31"w, a distance of 46.02 feet; thence s45°18'55"w, a distance of 499.86 feet; thence departing said east right of way line s29°21'46"e, a distance of 312.87 feet; thence s14°57'41"w, a distance of 915.14 feet; thence s13°09'13"w, a distance of 576.36 feet; thence s87°50'05"e along the north line of Highland Grove, per Plat Book 2, page 91 public records of Osceola County, Florida, a distance of 597.31 feet; thence run s00°41'24"w, along the east line of said Highland Grove, a distance of 76.73 feet; thence departing said east line s89°49'59"e, a distance of 290.98 feet; thence s00°32'55"w, a distance of 186.81 feet to a point on a non-tangent curve concave southerly having a radius of 50.00 feet, a central angle of 70°35'02", a chord bearing of s71°34'54"e and a chord distance of 57.77 feet, thence run easterly along the arc of said curve, a distance of 61.60 feet to the end of said curve; thence n00°35'02"e, a distance of 205.26 feet; thence s89°53'49"e along the south line of Tract B, Oakhurst Estates, according to the plat thereof as recorded in Plat Book 4, page 111 public records of Osceola County, Florida, a distance of 306.54 feet; thence s00°36'04"w along the east line of Lot 1, of said Oakhurst Estates, a distance of 158.66 feet; thence s46°30'14"e, a distance of 421.53 feet; thence s19°24'09"e, a distance of 224.93 feet; thence s08°48'08"e, a distance of 444.25 feet to a point on a non-tangent curve concave westerly having a radius of 615.25 feet, a central angle of 16°08'32", a chord bearing of s00°21'10"e and a chord distance of 172.76 feet, thence run southerly along the arc of said curve, a distance of 173.34 feet to the end of said curve; thence s81°51'13"e, a distance of 331.87 feet; thence s26°55'54"w, a distance of 351.85 feet; thence n62°40'05"w, a distance of 127.78 feet; thence n27°16'38"e, a distance of 31.00 feet; thence n63°02'38"w, a distance of 142.39 feet; thence s27°10'08"w, a distance of 220.00 feet; thence s62°47'42"e, a distance of 140.07 feet; thence s27°12'41"w, a distance of 270.18 feet; thence n62°25'04"w, a distance of 34.84 feet; thence s27°11'00"w, a distance of 46.35 feet to the point of beginning.

Together with:

Begin at the most easterly corner of the Boggy Creek Road re-alignment, as described in official records book 1878, page 259, of the public records of Osceola County, Florida; thence run south 38°30'00" west, along the southeasterly right of way line of said road, a distance of 10.85 feet to a point of curve to the left, having a radius of 255.00 feet, a chord bearing of south 31°32'20" west, and a chord distance of 61.81 feet; thence run along the arc of said curve, through a central angle of 13°55'20", a distance of 61.96 feet to a point of tangency; thence run south 24°34'40" west, along said right of way line, a distance of 45.26 feet; thence run north 89°22'39" west, along said right of way line, a distance of 74.06 feet to a point on the east line of Freedom Tabernacle International Outreach Ministries, Inc. Property, as described by warranty deed, recorded in official records book 1490, page 2478, of the public records of Osceola County, Florida; thence run north 00°16'23" west, along said east line and the west line of said right of way, a distance of 54.21 feet; thence run north 24°34'40" east, along the northwesterly line of said right of way, a distance of 25.90 feet to a point of curve to the right, having a radius of 345.00 feet, a chord bearing of north 26°46'12" east, and a chord distance of 26.40 feet; thence run along the arc of said curve, through a central angle of 04°23'04", a distance of 26.40 feet to a point of cusp; thence, departing said right of way, run south 38°38'18" west, a distance of 223.85 feet to a point on the south line of aforesaid Freedom Tabernacle International Outreach Ministries, Inc. Property; thence run north 89°23'14" west along said south line, a distance of 63.47 feet; thence run south 38°38'18" west, a distance of 461.19 feet; thence run south 47°15'40" east, a distance of 200.51 feet; thence run north

38°38'18" east, a distance of 802.05 feet to a point on the southwesterly right of way line of U.S. highway 192; thence run north 47°15'25" west, along said right of way line, a distance of 65.10 feet to the point of beginning.

Together with:

Tract B, Magic Landings, according to the plat thereof, as recorded in Plat Book 11, page 184-187 of the public records of Osceola County, Florida

Together with:

A parcel of land being a portion of Lot I, Northshore Plaza Replat, according to the plat thereof, as recorded in Plat Book 23, page 121 of the public records of Osceola County, Florida and being more particularly described as follows:

Commence at the northeast corner of said Lot I, said point being a point on the south right of way line of U.S. highway no. 192 and a point on a curve, concave to the southwest, having a radius of 3,695.83 feet and a central angle of 01°02'03"; thence run northwesterly along said south right of way line and along said arc, a distance of 66.70 feet (chord bearing = n65°51'50"w, chord= 66.70 feet) to the point of beginning; thence departing said south right of way line, run s23°07'52"w, a distance of 200.16 feet to the point of curvature of a curve, concave to the east, having a radius of 480.00 feet and a central angle of 23°07'52"; thence run southerly along the arc of said curve a distance of 193.78 feet (chord bearing= s11°33'56"w, chord= 192.47 feet) to the point of tangency thereof; thence run s00°00'00"w, a distance of 101.00 feet; thence run s05°18'48"w, a distance of 50.76 feet; thence run s00°00'00"w, a distance of 393.75 feet to a point on the south line of said Lot 1; thence run s89°42'20"w along said south line, a distance of 110.00 feet; thence departing said south line, run n00°00'00"e, a distance of 394.24 feet; thence run n06°06'27"w, a distance of 49.82 feet; thence run n00°00'00"e, a distance of 102.08 feet to the point of curvature of a curve, concave to the east, having a radius of 600.00 feet and a central angle of 23°07'52"; thence run northerly along the arc of said curve a distance of 242.23 feet (chord bearing= n11°33'56"e, chord= 240.59 feet) to the point of tangency thereof; thence run n23°07'52"e, a distance of 199.24 feet to a point on the aforesaid south right of way line of U.S. highway no. 192 and a point on a non-tangent curve, concave to the southwest, having a radius of 3,695.83 feet and a central angle of 01°51'38"; thence run southeasterly along the arc of said curve 120.01 feet, (chord bearing = s67°18'40"e, chord= 120.00 feet) to the point of beginning.

APPENDIX B
FORM OF PUBLISHED NOTICE

To Be Published by the NeoCity Improvement District

[insert map]

**NOTICE OF HEARING TO IMPOSE AND
PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS**

Notice is hereby given that the Board of Supervisors of the NeoCity Improvement District of Osceola County, Florida, will conduct a public hearing to consider imposing special assessments against property located within the NeoCity District, as shown above, to fund the cost of operating and maintaining the NeoCity District's common area, the NeoCity District's share of the cost to maintain the perimeter of the reservoir located within the NeoCity District, provision of other district services and collection of the assessments pursuant to the Uniform Assessment Collection Act. The hearing will be held on September 16, 2024 at 4:30 pm or soon thereafter as it may be heard, in the Board Chamber, Suite 4700, of the Administration Building, 1 Courthouse Square, Kissimmee, Florida. All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If a person decides to appeal any decision made by the Board 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 made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should call the District Manager at 407-742-1700 at least 3 days prior to the date of the hearing.

The cost of operating and maintaining the common area will be allocated on the basis of "common area units." One common area unit will be assigned for each 10,000 square feet of land area, and one common area unit will be assigned for each 1,000 square feet of gross building area shown on the Property Appraiser's Database. The proposed assessment for each common area unit is \$111.72. The NeoCity District's share of the cost to maintain the perimeter of the reservoir located within the NeoCity District will be allocated on the basis of impervious area. The proposed assessment for each square foot of impervious area is \$0.0061. A more specific description of the assessment program is set forth in the Initial Assessment Resolution adopted by the Board of Supervisors on July 15, 2024. Copies of the Initial Assessment Resolution and the preliminary assessment roll are available for inspection at the District Manager's office, Suite 4100, in the Administration Building, 1 Courthouse Square, Kissimmee, Florida.

Because the assessment will be collected on the ad valorem tax bill, failure to pay the assessment will cause a tax certificate to be issued against the assessed property which may result in a loss of title to your property.

If you have any questions, please contact the District Manager at 407-742-1700.

**BOARD OF SUPERVISORS OF THE
NEOCITY IMPROVEMENT DISTRICT**

APPENDIX C

FORM OF MAILED NOTICE

MAILING DATE: *[to come]*

HEARING: *[to come]*

**NOTICE OF PUBLIC HEARING
FOR ADOPTION OF SPECIAL ASSESSMENT**

*** * * * THIS IS NOT A BILL * * * ***

Property Identification Number: *[to come]*
Number of Common Area Units: *[to come]*
Amount of Impervious Area: *[to come]*
Special Assessment: *[to come]*

Dear District Property Owner:

The NeoCity Improvement District Board of Supervisors intends to impose a special assessment to fund the cost of operating and maintaining the NeoCity District's common area, the NeoCity District's share of the cost to maintain the perimeter of the reservoir located within the NeoCity District, provision of other district services and collection of the assessments pursuant to the Uniform Assessment Collection Act. It is estimated that the NeoCity District will collect \$_____ from the assessment.

The cost of operating and maintaining the common area will be allocated on the basis of "common area units." One common area unit will be assigned for each 10,000 square feet of land area, and one common area unit will be assigned for each 1,000 square feet of gross building area shown on the Property Appraiser's Database. The proposed assessment for each common area unit is \$_____. The NeoCity District's share of the cost to maintain the perimeter of the reservoir located within the NeoCity District will be allocated on the basis of impervious area. The proposed assessment for each square foot of impervious area is \$_____. A more specific description of the assessment program is set forth in the Initial Assessment Resolution adopted by the Board of Supervisors on July 15, 2024. Copies of the Initial Assessment Resolution and the preliminary assessment roll are available for inspection at the District Manager's office, Suite 4100, in the Administration Building, 1 Courthouse Square, Kissimmee, Florida.

The Board of Supervisors will conduct a public hearing to consider imposing the assessment and collecting the assessment pursuant to the Uniform Assessment Collection Act. The hearing will be held on September 16, 2024, at 4:30 pm or soon thereafter as it may be heard, in the Board Chamber, Suite 4700, of the Administration Building, 1 Courthouse Square, Kissimmee, Florida. All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If a person decides to appeal any decision made by the Board 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 made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should call the District Manager at *[telephone number]* at least 3 days prior to the date of the hearing.

Because the assessment will be collected on the ad valorem tax bill, failure to pay the assessment will cause a tax certificate to be issued against the assessed property which may result in a loss of title to your property. If you have any questions, please contact the District Manager at *[telephone number]*.

**BOARD OF SUPERVISORS OF THE
NEOCITY IMPROVEMENT DISTRICT**