

**NEOCITY IMPROVEMENT DISTRICT
AGENDA ITEM COVER SHEET**

MEETING DATE: June 1, 2026
REQUEST TYPE: Public Hearing

AGENDA ITEM SUMMARY

Adoption of Resolution #26-002R approving an assessment roll for common area expenses, the County's administrative charge, and stormwater expenses attributable to the tax parcels within the NeoCity Improvement District.

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 special assessment rate for Fiscal Year 2026-2027 is \$112.58
- The Initial Assessment Resolution was adopted at the meeting on July 15, 2024.
- The NeoCity Improvement District contains common areas which necessitate maintenance and its associated costs.
- 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 was adopted at the meetings on July 15, 2024.

Staff recommends approval.

RESOLUTION NO. 26-002R

A RESOLUTION OF THE NEOCITY IMPROVEMENT DISTRICT OF OSCEOLA COUNTY, FLORIDA APPROVING AN ASSESSMENT ROLL FOR COMMON AREA EXPENSES, THE COUNTY'S ADMINISTRATIVE CHARGE, AND STORMWATER EXPENSES ATTRIBUTABLE TO TAX PARCELS WITHIN THE NEOCITY IMPROVEMENT DISTRICT; DIRECTING THAT THE ASSESSMENT ROLL BE CERTIFIED TO THE OSCEOLA COUNTY TAX COLLECTOR; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Osceola County enacted Ordinance No. 2023-08 on February 6, 2023, creating the NeoCity Improvement District (the "NeoCity District") and authorizing the NeoCity District to impose special assessments to fund common area expenses, the County's administrative charge, and stormwater expenses attributable to tax parcels within the NeoCity District (the "Special Assessments"); and

WHEREAS, on July 15, 2024, the Board of Supervisors of the NeoCity Improvement District (the "Board of Supervisors") adopted Resolution No. 24-004R (the "Initial Assessment Resolution"), specifying the proposed use of Special Assessment proceeds, estimating the applicable District Expenses (as defined in the Ordinance), describing the proposed method of apportioning the applicable District Expenses among the parcels of property to be assessed, and directing preparation of the tentative Assessment Roll (as defined in the Ordinance) and provision of the notices required by the Ordinance; and

WHEREAS, on September 16, 2024, the Board of Supervisors adopted Resolution No. 24-005R, confirming the Initial Assessment Resolution and imposing the Special Assessments; and

WHEREAS, pursuant to the provisions of the Ordinance, the Board of Supervisors is required to adopt an "Annual Assessment Resolution" during its budget adoption process for each Fiscal Year to approve the Assessment Roll for SUCH Fiscal Year; and

WHEREAS, notice of public hearing to consider assessment rates have been mailed to each affected property owner within the NeoCity Improvement District, the affidavit of mailing being attached as Appendix A; and

WHEREAS, notice of public hearing to consider assessment rate increases for the NeoCity Improvement District has been published in a newspaper generally circulated within the County, the proof of publication being attached hereto as Appendix B; and

WHEREAS, the Board of Supervisors has conducted a public hearing on this date at which comments and objections of all interested persons were heard and considered as required by law.

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

SECTION 1. AUTHORITY. This Resolution is adopted pursuant to the Ordinance and other applicable provisions of law.

SECTION 2. DEFINITIONS. This is an Annual Assessment Resolution, as defined in the Ordinance. All capitalized terms herein shall have the meanings defined in the Ordinance and the Initial Assessment Resolution.

SECTION 3. APPROVAL OF ASSESSMENT ROLL. The Assessment Roll for the NeoCity Improvement District attached hereto as Appendix D is hereby approved for Fiscal Year 2026-2027.

SECTION 4. COLLECTION OF ASSESSMENTS.

(A) The Special Assessment reflected in the Assessment Roll approved pursuant to Section 3 hereof shall be collected pursuant to the Uniform Assessment Collection Act. The Chair/Vice Chair of the Board of Supervisors is hereby authorized to execute the Certificate to Non-Ad Valorem Assessment Roll Form DR-408 in the form attached hereto as Appendix C and the District Manager is hereby authorized and directed to deliver or cause the delivery of the Form DR-408 and the Assessment Roll to the Tax Collector, in the manner prescribed by section 197.3632, Florida Statutes.

(B) The Special Assessment shall be collected pursuant to the Uniform Assessment Collection Act. Upon adoption of the Annual Assessment Resolution for each Fiscal Year, the District Manager shall cause the certification and delivery of the Assessment Roll to the Tax Collector by September 15, in the manner prescribed by the Uniform Assessment Collection Act.

SECTION 5. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED this 1st day of June, 2026.

NEOCITY IMPROVEMENT DISTRICT

By: _____

Chair/Vice Chair
Board of Supervisors

ATTEST:

District Manager

**APPENDIX A
AFFIDAVIT OF MAILING**

STATE OF FLORIDA
COUNTY OF OSCEOLA

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

1. I, Matthew Fuhrer, as designee of the District Manager of the NeoCity Improvement District of Osceola County (the "NeoCity District"), am responsible for mailing notices the owners of property subject to the NeoCity District's special assessments to fund common area expenses, the County's administrative charge and stormwater expenses attributable to tax parcels located within the NeoCity District.

2. On or before May 7th, 2026, I mailed, or directed the mailing of, a notice by first class mail to the owner of each parcel of property subject to the Special Assessments by first class mail at the address shown on the real property assessment tax roll maintained by the Osceola County Property Appraiser for the purpose of the levy and collection of ad valorem taxes, as required by Ordinance No. 2023-08 and Resolution No. 24-005R.

FURTHER AFFIANT SAYETH NOT.

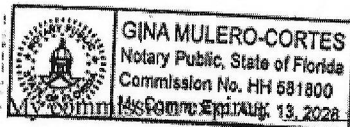


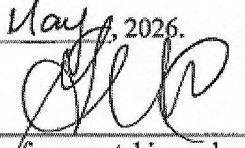
Affiant

STATE OF FLORIDA
COUNTY OF OSCEOLA

The foregoing instrument was acknowledged before me by Matthew Fuhrer, who is personally known to me or who has produced _____ as identification and did (did not) take an oath.

WITNESS, my hand and official seal this 6 day of May, 2026.





Signature of person taking acknowledgment

Gina M. Mylers Cortes

Name of acknowledger (printed)

APPENDIX B
PROOF OF PUBLICATION

**Published Daily in
Orange, Seminole, Lake, Osceola & Volusia Counties, Florida**

Sold To:

CFD/Special Assessments - 105427
1 Courthouse Sq # 2100
Kissimmee, FL 34741-5440

Bill To:

CFD/Special Assessments - 105427
1 Courthouse Sq # 2100
Kissimmee, FL 34741-5440

**State Of Florida
County Of Orange**

Before the undersigned authority personally appeared Rose Williams, who on oath says that he or she is a duly authorized representative of the ORLANDO SENTINEL, a DAILY newspaper published in Orange/Seminole-Lake-Osceola-Volusia County, Florida; that the attached copy of advertisement, being a Legal Notice in:

The matter of NCID Advertisement Was published in said newspaper by print in the issues of, or by publication on the newspaper's website, if authorized on 10 May 2026.

Affiant further says that the newspaper complies with all legal requirements for publication in Chapter 50, Florida Statutes.

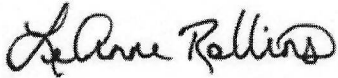


Rose Williams

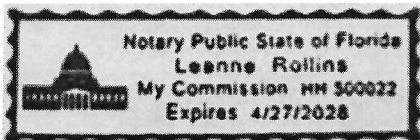
Signature of Affiant

Name of Affiant

Sworn to and subscribed before me on 11 May 2026,
by above Affiant, who is personally known to me (X) or who has produced identification ().



Signature of Notary Public



Name of Notary, Typed, Printed, or Stamped

71625

NOTICE OF PUBLIC HEARING

The NeoCity Improvement District is conducting a public hearing for the purpose of hearing public comments regarding its proposed special assessment rate and budget for the fiscal year 2026-2027. The public hearing will be conducted on Monday, June 1, 2026, beginning at 1:30 pm or soon after at the Osceola County Administration Building, Commission Chambers, 1 Courthouse Square, 4 th floor, Kissimmee, FL 34741.

In accordance with Chapter 286, Florida Statutes, the public is advised that if a person decides to appeal any decision made by the Board of Supervisors with respect to any matter considered at this hearing, that person may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. All meeting facilities are accessible in accordance with the Americans with Disabilities Act. Individuals with disabilities requiring accommodations (i.e., sign language interpreter or materials in accessible format) in order to participate in meetings, please contact the County's ADA Coordinator, at (407) 742-1200 (TTY Users Dial: 711 for the Florida Relay System) or ada.coordinator@osceola.org, at least five (5) business days prior to the meeting.
71625 5/10/2026

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APPENDIX C

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

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

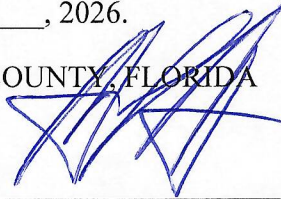
I HEREBY CERTIFY that, I am the Chair of the Board of Supervisors of the NeoCity Improvement District (the "NeoCity District"), or authorized agent of the NeoCity District; as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for the NeoCity District (the "Non-Ad Valorem Assessment Roll") 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 Osceola County Tax Collector by September 15, 2026.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Osceola County Tax Collector and made part of the above-described Non-Ad Valorem Assessment Roll this 1 day of June, 2026.

OSCEOLA COUNTY, FLORIDA

By: _____



Chair/Vice Chair
Board of Supervisors

**APPENDIX D
ASSESSMENT ROLL**

Legal Description	Parcel No.	Owner1	Total Common Area Equivalent Units	Common Area Rate Per Unit	Common Area Assessment	Equivalent Units	Rate Per Equivalent Stormwater Unit	Stormwater Assessment	Total Assessment
KISS GARDENS PB 1 PG 32 BLK L W 364.50 FT LOT 15.5 AND COM 701.20 FT N AND 364.50 FTE OF THE SW COR OF SW 1/4 OF SE 1/4 W 364.50 FT, N 861.20 FT	232529364000010050	OSCEOLA COUNTY	42	172.46 \$	7,189.33	0	0.01 \$	-	\$ 7,189.33
P.A.R.H. UNIT 1 PB 24 PG 26-27 LOT 2	242529333200010020	OSCEOLA COUNTY	34	172.46 \$	5,784.52	0	0.01 \$	-	\$ 5,784.52
P.A.R.H. UNIT 1 PB 24 PG 26-27 LOT 3	242529333200010030	OSCEOLA COUNTY	305	172.46 \$	52,623.92	309359	0.01 \$	1,921.22	\$ 54,545.14
KISSIMPEE GARDENS PB 1 PG 32 COM AT SW COR SEC 24-25-29, E 40 FT TO POB, N 332.65 FT, W 1898.03 FT TO E/L KUA EASEMENT, 342 DEG W 440.21 FT TO S/L LO	2325293640000A0015	OSCEOLA COUNTY (total 226.50 only 142.4	621	172.46 \$	107,013.53	0	0.01 \$	-	\$ 107,013.53
KISSIMPEE GARDENS PB 1 PG 32 A PORTION OF BLK W: COM AT MOST ELY COR OF TRACT L, MAGIC LANDINGS PB 11 PGS 184-187, S 97 DEG W 34.97 FT TO POC, CURVE R	2325293640000W0033	OSCEOLA COUNTY	0	172.46 \$	22.54	0	0.01 \$	-	\$ 22.54
KISSIMPEE GARDENS PB 1 PG 32 COM AT SW COR OF 24-25-29, E 60 FT TO POB, N 332.65 FT TO PT ON S/L LOT 6 BLK T, W 1898.03 FT TO E/L KUA ESM, N 42 DEG E	2325293640000N0040	OSCEOLA COUNTY	34	172.46 \$	5,784.52	0	0.01 \$	-	\$ 5,784.52
P.A.R.H. UNIT 1 PB 24 PG 26-27 LOT 1 LESS COM AT SW COR OF LOT 1, S/L OF 24-25-29 LYING 40 FTE OF SW COR OF 24-25-29, S88-44.86E 644.73 FT, N00-15.35E	242529333200010010	OSCEOLA COUNTY	528	172.46 \$	90,711.72	0	0.01 \$	-	\$ 90,711.72
								Total	\$ 271,051.28