

**OSCEOLA COUNTY BOARD OF COMMISSIONERS  
AGENDA REQUEST**

<b>DEPT/OFFICE:</b>	FINANCIAL SERVICES	<b>MEETING DATE:</b>	2/6/2023
<b>DIRECTOR/MANAGER:</b>	AMANDA CLAVIJO	<b>REQUEST TYPE:</b>	Consent/Public Hearing

**AGENDA REQUEST**

Adoption of Ordinance #2023-08: An Ordinance creating the NeoCity Improvement District to construct, finance, operate and maintain the Common Areas of the District and to maintain the physical structure of the reservoir located within the District, exclusive of withdrawal facilities installed by the Tohopekaliga Water Authority; providing legislative findings; providing for a Board of Supervisors as the governing body of the District; providing the powers and duties of the Board of Supervisors in connection with the acquisition, construction, operation and maintenance of Common Areas located within the boundaries of the District and the reservoir located within the District; granting the power to impose special assessments to fund District expenses; providing for the lien and collection of such special assessments; and providing an effective date.

**STRATEGIC PLAN GOAL**

Diversified Economy

**FINANCIAL INFORMATION**

**TOTAL REQUESTED AMOUNT: \$0.00**

None

**APPROVING DEPARTMENTS**

OMB:

Procurement:

Attorney: Frank Townsend

**BACKGROUND INFORMATION**

- NeoCity is a master planned technology district which is approximately 483 acres being developed by Osceola County to stimulate economic growth within Osceola County by growing high-wage and high-value added employment opportunities. NeoCity also falls in a federally designated opportunity zone.
- On February 2, 2022 the Board approved the governance documents for both future development and the structure for which the community and common areas are managed, maintained, operated and controlled. The NeoCity Guidelines, Declaration of Covenants, Conditions, Restrictions and Reservations for NeoCity, Articles of Incorporation for the POA and the legislative intent for the Ordinance establishing the NeoCity Improvement District as a dependent special district.
- Pursuant to the Board approved Master Plan for NeoCity, the proposed agenda item if approved will establish the NeoCity Improvement District which will have the ability to levy special assessments to fund the maintenance of the common area within NeoCity.
- As the majority landowner, the initial Board of Supervisor's shall be the Board of County Commissioners. Similar to the Property Owners Association, the Board of Supervisors will transition to Owner Representatives as land is purchased, individual property owners can be elected to the District Board at the following thresholds; 18% of total acreage, 36% of total acreage, 54% of total acreage, 72% of total acreage

and 90% of total acreage.

- Subsequent to this item, the Initial Assessment Resolution and Final Rate Resolution would be presented to you, sitting as the NeoCity District Board of Supervisors, for consideration. Along with the Service Agreement which proposed to establish the mechanism for the NeoCity Improvement District to contract with the NeoCity POA for the POA to provide the actual maintenance services within the boundary of the District.

- Staff recommends approval.

# Orlando Sentinel

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Published Daily  
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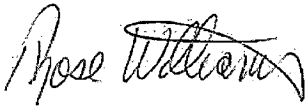
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**State Of Florida**  
**County Of Orange**

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 County, Florida; that the attached copy of  
advertisement, being a Legal Notice in:

The matter of 11150-Public Hearing Notice  
Was published in said newspaper by print in the issues of, or by publication  
on the newspaper's website, if authorized on Jan 19, 2023.

Affiant further says that the newspaper complies with all legal requirements  
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Signature of Affiant

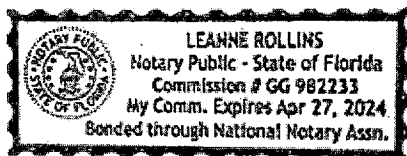
Rose Williams

Name of Affiant

Sworn to and subscribed before me on this 20 day of January, 2023,  
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

## NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that the Board of County Commissioners of Osceola County, Florida will at 1:30 P.M. on Monday, February 6, 2023, in the Commission Chambers at 1 Courthouse Square, Suite 4100, Kissimmee, Florida, consider and act on the following proposed County Ordinance:

ORDINANCE: #2023-08

An ordinance of Osceola County, Florida, providing for the creation of the NeoCity Improvement District to construct, finance, operate and maintain the Common Areas of the District and to maintain the physical structure of the reservoir located within the District, exclusive of withdrawal facilities installed by the Tohopekaliga Water Authority; providing legislative findings; providing for a Board of Supervisors as the governing body of the District; providing the powers and duties of the Board of Supervisors in connection with the acquisition, construction, operation and maintenance of Common Areas located within the boundaries of the District and the reservoir located within the District; granting the power to impose special assessments to fund District expenses; providing for the lien and collection of such special assessments; and providing an effective date.

To listen to the meeting please call (407) 205-0551 Code 301797.

If you want to address the Board, provide written comments or submit documents for the record on an item that is on the Agenda, Request to Speak/Submit Comments/Documents forms shall be submitted online by 5:00 p.m. the day before the meeting by going to [www.osceola.org](http://www.osceola.org) to pre-register. For Consent/Public Hearing Items (includes quasi-judicial items), Request to Speak forms may be completed in writing 15 minutes prior to the start of the meeting or submitted online by 5:00 p.m. the day before the meeting.

If a person decides to appeal any decision made by the Board with respect to any matter considered at such meeting, a record of the proceeding will be needed, and for such purposes, it may be needed 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.

The Osceola County Board of County Commissioners ensures meaningful access to County programs, services, and activities to comply with Civil Rights Title VI and Title II of the Americans with Disabilities Act. Individuals with disabilities requiring accommodations (i.e., sign language interpreter or materials in accessible format) or individuals with Limited English Proficiency requiring language interpreters to participate in County sponsored meetings, please contact the County's ADA/Title VI Coordinator, at (407) 742-1200 (TTY Users Dial: 711 for the Florida Relay System) or ADA.Coordinator@osceola.org at least four (4) business days prior to the meeting.

BOARD OF COUNTY  
COMMISSIONERS OSCEOLA

**Orlando Sentinel**  
MEDIA GROUP

COUNTY, FLORIDA

By: /S/ Chair  
1/19/2023 7362009

7362009

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**OSCEOLA COUNTY, FLORIDA**

**NEOCITY IMPROVEMENT DISTRICT ORDINANCE**

**ENACTED February 6, 2023**

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APPENDIX A DESCRIPTION AND DEPICTION OF THE NEOCITY DISTRICT



Ordinance No. 2023-08

An Ordinance creating the NeoCity Improvement District to construct, finance, operate and maintain the Common Areas of the District and to maintain the physical structure of the reservoir located within the District, exclusive of withdrawal facilities installed by the Tohopekaliga Water Authority; providing legislative findings; providing for a Board of Supervisors as the governing body of the District; providing the powers and duties of the Board of Supervisors in connection with the acquisition, construction, operation and maintenance of Common Areas located within the boundaries of the District and the reservoir located within the District; granting the power to impose special assessments to fund District expenses; providing for the lien and collection of such special assessments; and providing an effective date.

**BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA:**

**ARTICLE I**

**INTRODUCTION**

**SECTION 1.01. DEFINITIONS.** When used in this Ordinance, the following terms shall have the following meanings, unless the context clearly requires otherwise:

**"Annual Assessment Resolution"** means the resolution described in Section 4.07 hereof, approving an Assessment Roll for a specific Fiscal Year.

**"Assessment Roll"** means the special assessment roll relating to the District Expenses approved by a Final Assessment Resolution pursuant to Section 4.06 hereof or an Annual Assessment Resolution pursuant to Section 4.07 hereof.

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

**"Budget Calendar"** means the calendar promulgated by the County's chief executive officer for development of the County's annual budget for each Fiscal Year.

**"Chair"** means the Chair of the District Board elected pursuant to Section 3.02 hereof.

**"Common Areas"** means all areas 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), Reservoir Property, all other wetlands and stormwater drainage facilities, stormwater quality treatment facilities, parks, open space areas, dedicated alleys, trails and other

greenways. The term "Common Areas" does not include property owned by the Association or other areas on property private property that may be common to various private owners.

**"County"** means Osceola County, a charter county and political subdivision of the State of Florida.

**"County Commission"** means the Board of County Commissioners of Osceola County, Florida.

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

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

**"District Expenses"** means the District Capital Cost, if any, District Operating and Maintenance Expenses and the County Administrative Charge.

**"District Manager"** means the County employee appointed by the County Manager, a contract employee retained by the County Manager or a business entity engaged by the County Manager pursuant to Section 3.13(A) hereof.

**"District Operating and Maintenance Expenses"** means the cost of providing the District Operating and Maintenance Services; the NeoCity District's administrative expenses; payment of any taxes and other charges imposed against the Common Areas, and satisfaction of any liability arising from the Common Areas, including any reasonable reserves; and casualty insurance, liability insurance, and other necessary insurance coverage relating to the Common Area. District Operating and Maintenance Expenses shall not include 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, District Operating and Maintenance Expenses shall not include such expenses 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. Capitalized terms in the foregoing two sentences have the meanings set forth in the Declaration of Covenants, Conditions, Restrictions and Reservations for NeoCity filed in the Official Records of Osceola County Florida.

**"District Operating and Maintenance Services"** means operation and maintenance of the Common Areas, including but not limited to the provision of mosquito control; maintenance of the physical structure of the reservoir located on the Reservoir Property, exclusive of the TWA installed withdrawal facilities (as required by the Reservoir Agreement); maintenance of other waterways, ponds, drainage ways, major stormwater pipes and stormwater quality facilities; 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.

**"District Service Budget"** means a budget for the District Operating and Maintenance Services prepared in accordance with the uniform chart of accounts prescribed in Uniform Accounting System Manual promulgated by the State of Florida Department of Financial Services Bureau of Accounting.

**"Equivalent Unit"** means the unit or criteria used to allocate the District Expenses among Tax Parcels within the NeoCity District, as set forth in the Initial Assessment Resolution.

**"Final Assessment Resolution"** means the resolution described in Section 4.06 hereof, which shall confirm, modify or repeal the Initial Assessment Resolution and which shall be the final proceeding for the imposition of Special Assessments.

**"Fiscal Year"** means any year beginning on October 1 and ending on the next succeeding September 30 or such other period designated by law as the County's fiscal year.

**"Government Property"** means property owned by the United States of America, the State of Florida, the County, the School District of Osceola County, a special district, a municipal corporation, or any of their respective agencies or political subdivisions.

**"Initial Assessment Resolution"** means the resolution described in Section 4.02 hereof, which shall be the initial proceeding for the imposition of Special Assessments.

**"NeoCity District"** means the NeoCity Improvement District created by Section 2.02 hereof.

**"Ordinance"** means this NeoCity Improvement District Ordinance.

**"Owner Representative"** means the owner of record (other than the County) of any Site or any person designated in writing by an owner of record (other than the County) to be a representative of a Site.

**"Property Appraiser"** means the Osceola County Property Appraiser.

**"Reservoir Agreement"** means the Amended and Restated Interlocal Agreement for Water Reclamation between the County and TWA recorded at Book 5406, Pages 2762-2791, Official Records of Osceola County Florida (OFN 2018144407) and 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 (OFN 2019132863).

**"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.

**"Resolution of Intent"** means the resolution expressing the District Board's intent to collect Special Assessments on the ad valorem tax bill required by the Uniform Assessment Collection Act.

**"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.

**"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 a non-ad valorem assessment imposed by the NeoCity District pursuant to this Ordinance to fund the District Expenses.

**"Supervisor"** means a member of the District Board, serving ex-officio or appointed pursuant to Section 3.01 hereof.

**"Tax Collector"** means the Osceola County Tax Collector.

**"Tax Parcel"** means one or more Sites to which the Property Appraiser has assigned a distinct ad valorem property tax identification number.

**"Tax Roll"** means the real property ad valorem tax assessment roll maintained by the Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

**"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.

**"Vice Chair"** means the Vice Chair of the District Board elected pursuant to Section 3.02 hereof.

**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 Ordinance; the term "heretofore" shall mean prior to execution of this

Ordinance; and the term "hereafter" shall mean following execution of this Ordinance. This Ordinance, 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. LEGISLATIVE FINDINGS.** It is hereby ascertained, determined and declared that:

(A) Article VIII, Section 1 of the Florida Constitution and Sections 125.01 and 125.66, Florida Statutes, grant to the County Commission all powers of local self-government to perform County functions and to render services for County purposes in a manner not inconsistent with general or special law, and such power may be exercised by the enactment of County ordinances.

(B) Sections 125.01(5)(a) and 189.02, Florida Statutes, grant specific authority for the County Commission to create dependent special districts for the purpose of providing special service to property located within such districts from funds derived from special assessments and service charges within such districts.

(C) Creation of the NeoCity District to acquire, construct, operate and maintain common areas within the NeoCity District is consistent with the County's comprehensive plan.

## ARTICLE II

### NEOCITY IMPROVEMENT DISTRICT

**SECTION 2.01. CREATION.** The NeoCity District is hereby created to encompass the property described in Appendix A. It is the intent of this Ordinance that the NeoCity District shall be a dependent special district created pursuant to Sections 125.01(5)(a) and 189.02, Florida Statutes.

**SECTION 2.02. PURPOSE.**

(A) The NeoCity District is created for the purpose of acquiring, constructing, operating and maintaining the Common Areas located within the NeoCity District and providing other services to property within the NeoCity District. The County has established the NeoCity District as a center for development, commercialization and production of smart sensors, photonics and other advanced technologies, and related or supportive business operations and activities, and to foster the economic development of Osceola County and the State of Florida by attracting and retaining manufacturing development and other activities conducive to economic promotion, and encouraging the growth of high-wage and high-value added employment opportunities within the County.

(B) Governmental entities, such as the NeoCity District, are empowered to utilize the Uniform Assessment Collection Act, which will enhance collection of the Special Assessments and provide a more consistent funding source for the acquisition, construction, operation and maintenance of the Common Areas. Appointment of Owner Representatives to the District Board pursuant to Section 3.01 hereof will encourage private investment within the NeoCity District. For these reasons, creation of a dependent special district is the best alternative for funding the acquisition, construction, operation and maintenance of the Common Areas in the NeoCity District.

## **ARTICLE III**

### **DISTRICT OPERATIONS**

#### **SECTION 3.01. DISTRICT BOARD.**

(A) The business and affairs of the NeoCity District shall be conducted and administered by a five-member District Board of Supervisors appointed by the County Commission. Supervisors shall serve four-year terms and shall hold office for the term of their appointment or until their successor is appointed and qualified as provided herein. There shall be no limit upon the number of successive terms to be served by any Supervisor. Prior to the appointment of Owner Representatives, as set forth in the following subsection (B), the County Commission shall serve, ex officio, as the District Board.

(B) Members of the County Commission shall be replaced as Supervisors by Owner Representatives, as follows:

(1) When 18 percent of the total acreage within the NeoCity District has been conveyed to private owners and certificates of occupancy have been issued for improvements constructed thereon, there shall be one Owner Representative serving on the District Board. The County Commission shall designate one of its members having the longest remaining term on the County Commission to be removed as a Supervisor and shall appoint an Owner Representative in replacement for a term ending on the same date as the County Commission member then removed.

(2) When 36 percent of the total acreage within the NeoCity District has been conveyed to private owners and certificates of occupancy have been issued for improvements constructed thereon, there shall be two Owner Representatives serving on the District Board. The County Commission shall designate one of its members having the longest remaining term on the County Commission to be removed as a Supervisor and shall appoint an Owner Representative in replacement for a term ending on the same date as the County Commission member then removed.

(3) When 54 percent of the total acreage within the NeoCity District has been conveyed to private owners and certificates of occupancy have been issued for improvements constructed thereon, there shall be three Owner Representatives serving on the District Board. The County Commission shall designate one of its members having the longest remaining term on the County Commission to be removed as a Supervisor and shall appoint an Owner Representative in replacement for a term ending on the same date as the County Commission member then removed.

(4) When 72 percent of the total acreage within the NeoCity District has been conveyed to private owners and certificates of occupancy have been issued for improvements constructed thereon, there shall be four Owner Representatives serving on the District Board. The County Commission shall designate one of its members having the longest remaining term on the County Commission to be removed as a Supervisor and shall appoint an Owner Representative in replacement for a term ending on the same date as the County Commission member then removed.

(5) When 90 percent of the total acreage within the NeoCity District has been conveyed to private owners and certificates of occupancy have been issued for improvements constructed thereon, all Supervisors shall be Owner Representatives. The last remaining member of the County Commission serving as a Supervisor shall be removed and the County Commission shall appoint an Owner Representative in replacement for a term ending on the same date as the County Commission member then removed.

(C) Each Owner Representative serving as a Supervisor shall be subject to removal by the County Commission during the period of that Supervisor's unexpired term of office.

(D) Supervisors shall serve without compensation, but shall be entitled to be reimbursed from funds of the NeoCity District for any authorized disbursements they may properly incur on behalf of the NeoCity District, including travel outside the County in the course of their duties and responsibilities as Supervisors. Any such reimbursement for travel or per diem expenses shall be in amounts authorized pursuant to Chapter 112, Florida Statutes.

### **SECTION 3.02. OFFICERS OF THE DISTRICT BOARD.**

(A) At its organizational meeting and at the first meeting of each Fiscal Year thereafter, the District Board shall elect a Chair and Vice Chair from among its members. The Chair shall preside at meetings of the District Board and the Vice Chair shall preside in the absence of the Chair. If for any reason, the District Board does not elect a Chair and Vice Chair at the first meeting of each Fiscal Year, written notice shall be provided to the County and the person serving in the office for which a successor is not elected shall remain in office until a successor has been elected. There shall be no limit upon the number of successive terms to be served by the Chair and Vice Chair.

(B) The Chair and Vice Chair shall be the only Supervisors authorized to execute checks and documents on behalf of the NeoCity District. All checks and documents shall be countersigned by the District Manager. The NeoCity District may enter into a custody of funds agreement with the County.

(C) Before entering upon their duties, the Chair, Vice Chair and District Manager shall execute to the District Board for the benefit of the NeoCity District, a good and sufficient bond approved by the District Board in the sum of \$25,000 with a qualified corporate surety conditioned to faithfully perform the duties of Chair, Vice Chair and District Manager, respectively, and to account for all funds which may come into their hands as Chair, Vice Chair and District Manager, respectively. All premiums for such surety on all bonds shall be paid from funds of the NeoCity District.

**SECTION 3.03. REGISTERED OFFICE AND AGENT.** At its organizational meeting, the District Board shall designate a registered office and a registered agent. Such information shall be filed with the District Board and the State of Florida Department of Community Affairs. The registered agent shall be an agent of the NeoCity District upon whom any process, notice, or demand required or permitted by law to be served upon the NeoCity District may be served. The registered agent shall be an individual resident of the County whose address



is identical with the registered office of the NeoCity District. The registered office may be, but need not be, the same as the place of business of the NeoCity District. The NeoCity District may change its registered office or change its registered agent, or both, upon filing such information with the District Board and the State of Florida Department of Community Affairs.

**SECTION 3.04. MEETINGS.**

(A) At its organizational meeting and at the first meeting of each Fiscal Year thereafter, the District Board shall establish and publish in a newspaper of general circulation within the County, a regular annual meeting date, time, and place. Changes in the regular annual meeting schedule must also be published in a newspaper of general circulation.

(B) Special meetings of the District Board may be held if notice is published at least 7 days prior to such meeting in a newspaper of general paid circulation within the County unless a bona fide emergency situation exists, in which case a meeting to deal with the emergency may be held as necessary, with reasonable notice, so long as it is subsequently ratified by the District Board.

(C) A quorum shall consist of three members of the District Board; provided however, that if a quorum is not present, the Supervisors in attendance may act to continue the meeting to any time and date specified in such action. If the Chair does not attend a meeting at which a quorum is present, the Supervisors present may elect one of their members to preside at the meeting. Except for actions continuing a meeting at which no quorum is present, official action shall be taken only upon the affirmative vote of not less than two Supervisors. Each Supervisor shall be entitled to one vote and no vote by proxy shall be permitted.

(D) All meetings of the District Board shall be open to the public and governed by the provisions of Chapter 286, Florida Statutes. Meetings shall be held in a public building when available within the NeoCity District, in a County facility, or in a building within the County accessible to the public. Where possible, meetings shall be held at a location within the NeoCity District. Accommodations shall be made in accordance with the Americans with Disabilities Act.

**SECTION 3.05. GENERAL POWERS.** The District Board shall have all powers to carry out the purposes of this Ordinance, including the following powers:

- (A) to acquire, construct, operate and maintain the Common Areas;
- (B) to promulgate reasonable rules and regulations for use of the Common Areas;
- (C) to provide District Operating and Maintenance Services;
- (D) to impose Special Assessments for the purpose of funding the District Expenses;
- (E) to apply for and accept grants, loans and subsidies from any governmental entity and to comply with all requirements and conditions imposed in connection therewith;

(F) to contract for the service of accountants, attorneys and other experts or consultants, and such other agents and employees as the District Board may require or deem appropriate from time to time;

(G) to adopt and use a seal and authorize the use of a facsimile thereof;

(H) to borrow money, issue notes or bonds, or incur other obligations, but only with prior authorization from the County Commission, for the purpose of acquiring and constructing Common Areas and to secure any such borrowing by a pledge of all or any part of the proceeds of Special Assessments imposed pursuant to Article IV hereof;

(I) to make and execute contracts or other instruments necessary or convenient to the exercise of its powers, including but not limited to agreements with the Association for the provision of District Operating and Maintenance Services; and

(K) to do all acts and to exercise all of the powers necessary, convenient, incidental, implied or proper in connection with any of the powers, duties or purposes authorized by this Ordinance.

The County hereby grants a nonexclusive license to the NeoCity District over the Common Areas for the purpose of providing the District Operating and Maintenance Services. The license herein granted may be assigned by the NeoCity District to the Property Owner's Association pursuant to any maintenance agreement entered into pursuant to the foregoing subsection (I).

### **SECTION 3.06. PROCUREMENT REQUIREMENTS.**

(A) The following minimum requirements shall govern all purchases by the NeoCity District:

(1) Category One – Purchases of goods or services with a value less than \$5,000 shall be made from vendors at reasonable prices, without a requirement for quotations or bids.

(2) Category Two – Purchases of goods or services with a value between \$5,000 and \$24,999, inclusive, shall require three verbal quotations documented in writing.

(3) Category Three – Purchases of goods or services with a value of \$25,000 or more shall require sealed competitive bids. Notice of each invitation to submit competitive bids shall be published in a newspaper of general circulation at least 10 days prior to the bid opening and shall include the date and time of bid opening.

The District Board may establish more stringent procurement requirements.

(B) The following purchases shall be exempt from the requirements set forth in subsection (A):

(1) legal, accounting and similar professional services;

(2) professional services within the scope of the practice architecture, professional engineering, landscape architecture, or registered surveying and mapping, which must be procured pursuant to the Consultants' Competitive Negotiation Act, Section 287.055, Florida Statutes;

(3) sole source items, i.e., goods and services for which it is determined after conducting a diligent, good faith review of availability, that there is only one source; and

(4) emergency purchases, i.e., purchases necessitated by a threat to public health, welfare, or safety under emergency conditions, which includes those situations where the operation of the NeoCity District would be seriously impaired if immediate action is not taken.

(C) Compliance with the requirements set forth in this Section shall be documented for all purchases and records thereof maintained by the NeoCity District. Each NeoCity District shall acquire its own taxpayer identification number and employer identification number.

**SECTION 3.07. COUNTY ADMINISTRATIVE CHARGE.** The County Commission may establish administrative charges by resolution, which shall be paid by the NeoCity District to defray the cost of providing the District Manager, monitoring NeoCity District operations, authorizing debt issuance, assisting with Assessment Rolls and other services provided by the County to the NeoCity District.

**SECTION 3.08. ANNUAL BUDGET.**

(A) Not less than forty-five days prior to the date County departments are required to submit budgets for each Fiscal Year, as identified in the Budget Calendar, District Manager shall provide a copy of the Budget Calendar to the Association.

(B) The Association shall prepare the District Service Budget, which shall be approved at a regular or special meeting of the Association's board of directors. On or prior to the date County departments are required to submit budgets for each Fiscal Year, as identified in the Budget Calendar, the Association shall submit its proposed District Service Budget for the next Fiscal Year to the District Manager. The Association shall provide reasonable justification for the amounts included in the proposed District Service Budget.

(C) The District Manager shall include an amount equal to the Association's proposed District Service Budget as a line item in the NeoCity District's proposed annual budget and shall include an amount equal to the Association's proposed District Service Budget in the Special Assessment calculation made pursuant to Section 4.01 hereof, Initial Assessment Resolution prepared pursuant to Section 4.02 hereof and the preliminary Assessment Roll prepared pursuant to Section 4.03 hereof. Upon completion of the foregoing, the District Manager shall publish and mail the notices required by Sections 4.04 and 4.05 of the Ordinance.

(D) The District Board shall conduct a public hearing to approve its annual budget, as required by Section 3.08 hereof, and a public hearing to adopt the Final Assessment Resolution, as required by Section 4.06 hereof. The NeoCity District's adopted annual budget shall include a specific amount identified as the District Service Budget.

(E) On October 1 of each Fiscal Year, the NeoCity District shall pay an amount equal to one-sixth of the approved District Service Budget to the Association. An amount equal to one-twelfth of the approved District Service Budget shall be paid to the Association on the first day of each month thereafter until the full amount of the District Service Budget has been paid. Funds provided to the Association by the NeoCity District hereunder are referred to as "District Funds."

**SECTION 3.09. DISTRICT FUNDS.** The proceeds of the Special Assessments and other funds of the NeoCity District shall be deposited in the name of the NeoCity District in a bank or savings and loan association or building and loan association authorized to receive deposits of public funds, which depository shall be designated by resolution of the District Board. The depository shall treat the funds in accordance with the legal requirements imposed upon such depositories with respect to public funds. No funds of the NeoCity District shall be disbursed save by check or draft signed by the Chair and District Manager.

**SECTION 3.10. ANNUAL AUDIT.** Immediately after the close of each Fiscal Year, the NeoCity District shall cause its books, records and accounts to be properly audited by an independent certified public accountant, and shall require such accountant to complete its report of such annual audit in accordance with applicable law. Each annual audit shall be completed and delivered prior to January 15 in conformity with generally accepted government auditing standards consistently applied. A copy of each annual audit shall be furnished to the District Manager.

**SECTION 3.11. REPORTING REQUIREMENTS.** The NeoCity District shall comply with all reporting requirements set forth in Chapter 189, Florida Statutes, including but not limited to Sections 189.415, 189.417 and 189.418, Florida Statutes, and shall provide all information relating to the NeoCity District that is required for the County to comply with Chapter 218, Florida Statutes. Copies of all minutes, resolutions and other actions of the District Board shall be provided to the County following their approval.

**SECTION 3.12. LIABILITY AND INDEMNIFICATION OF MEMBERS.** Any Supervisor who, as a Supervisor, is made party to any action, suit, or proceeding shall be indemnified by the NeoCity District to the extent allowed by law.

**SECTION 3.13. DISTRICT MANAGER.**

(A) The County Manager shall assign a County employee to serve as District Manager.

(B) The District Manager shall perform the following duties:

(1) publish notices and prepare agendas and other necessary documents for meetings of the District Board;

(2) record meetings and prepare draft minutes for approval of the District Board;

(3) maintain all NeoCity District records in the County's administrative offices on behalf of the District Board;

(4) coordinate with the County's Office of Risk Management to procure insurance for Common Areas;

(5) prepare and countersign checks or drafts;

(6) maintain financial records of the NeoCity District;

(7) prepare quarterly and annual financial statements, which include all income and expenses and reflect the net cash position of the NeoCity District;

(8) provide information to the independent certified public accountant selected by the District Board to perform the NeoCity District's annual audit; and

(9) prepare and provide required reports to the State of Florida Special District Information Program.

**ARTICLE IV**

**DISTRICT FUNDING**

**SECTION 4.01. SPECIAL ASSESSMENTS.**

(A) The District Board is hereby authorized to impose Special Assessments against property located within the NeoCity District to fund the District Expenses. The Special Assessment shall be computed in a manner that fairly and reasonably apportions the District Expenses among the Tax Parcels within the NeoCity District, based upon objectively determinable Equivalent Units. If Special Assessments are imposed to fund the District Capital Cost of Common Areas, a special benefit from such Common Areas shall be provided to all assessed property within five years of the date such Special Assessments are first included on the Tax Roll.

(B) The County shall pay annually to the NeoCity District an amount equal to the District Expenses that would have been payable in respect of property owned by the County had such property been in private ownership. The foregoing shall not be applicable to Common Areas within the NeoCity District owned by the County or any other property owned by the County or dedicated to and accepted by the County for the purpose of providing services to property within the NeoCity District.

**SECTION 4.02. INITIAL ASSESSMENT RESOLUTION.** The initial proceeding for imposition of Special Assessments shall be the District Board's adoption of an Initial Assessment Resolution. The Initial Assessment Resolution shall (A) specify the proposed use of Special Assessment proceeds; (B) estimate the applicable District Expenses; (C) describe with particularity the proposed method of apportioning the applicable District Expenses among the Tax Parcels to be assessed, such that the owner of any Tax Parcel can objectively determine the number of Equivalent Units and the amount of the Special Assessment; (D) describe the provisions, if any, for acceleration and prepayment of the Special Assessment; and (E) include specific legislative findings that recognize the fairness provided by the apportionment methodology.

**SECTION 4.03. ASSESSMENT ROLL.**

(A) The District Manager shall prepare a preliminary Assessment Roll that contains the following information:

- (1) a summary description of each Tax Parcel (conforming to the description contained on the Tax Roll) subject to the Special Assessment;
- (2) the name(s) of the owner(s) of record of each Tax Parcel, as shown on the Tax Roll;
- (3) the number of Equivalent Units attributable to each Tax Parcel;
- (4) the estimated maximum annual Special Assessment to become due in any Fiscal Year for each Equivalent Unit; and

(5) the estimated maximum annual Special Assessment to become due in any Fiscal Year for each Tax Parcel.

(B) Copies of the Initial Assessment Resolution and the preliminary Assessment Roll shall be on file with the District Manager and be 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. NOTICE BY PUBLICATION.** After filing the Assessment Roll, as required by Section 4.03(B) hereof, the District Manager shall publish once in a newspaper of general circulation within the County a notice stating that a public hearing of the District Board will be held at a designated place on a certain day and hour, not earlier than 20 calendar days from such publication, at which hearing the District Board will receive written comments and hear testimony from all interested persons regarding adoption of the Final Assessment Resolution. The published notice shall conform to the requirements set forth in the Uniform Assessment Collection Act.

**SECTION 4.05. NOTICE BY MAIL.** In addition to the published notice required by Section 4.04, the District Manager shall provide notice of the proposed Special Assessment by first class mail to the owner(s) of each Tax Parcel subject to the Special Assessment. The mailed notice shall conform to the requirements set forth in the Uniform Assessment Collection Act. Notice shall be mailed at least 20 calendar days prior to the hearing to each property owner at such address as is shown on the Tax Roll within ninety days prior to the date of mailing. Notice shall be deemed mailed upon delivery thereof to the possession of the U.S. Postal Service. The District Manager may provide proof of such notice by affidavit. Failure of the owner to receive such notice due to mistake or inadvertence shall not affect the validity of the Assessment Roll nor release or discharge any obligation for the payment of a Special Assessment imposed by the District Board pursuant to this Ordinance.

**SECTION 4.06. ADOPTION OF FINAL ASSESSMENT RESOLUTION.** At the time named in such notice, or such time to which an adjournment or continuance may be taken, the District Board shall receive written objections and hear testimony of interested persons and may then, or at any subsequent meeting of the District Board, adopt the Final Assessment Resolution which shall (A) confirm, modify or repeal the Initial Assessment Resolution with such amendments, if any, as may be deemed appropriate by the District Board; (B) establish the maximum amount of the Special Assessment for each Equivalent Unit; and (C) approve and adopt the Assessment Roll, with such amendments as it deems just and right.

**SECTION 4.07. ANNUAL ASSESSMENT RESOLUTION.** During its budget adoption process and prior to September 15 of each year, the District Board shall adopt an Annual Assessment Resolution for each Fiscal Year in which Special Assessments will be imposed to establish the amount of the Special Assessments and to adopt and approve the Assessment Roll for such Fiscal Year. The Final Assessment Resolution shall constitute the Annual Assessment Resolution for the initial Fiscal Year. The Assessment Roll shall be prepared in accordance with the Initial Assessment Resolution, as confirmed or amended by the Final Assessment Resolution. If the proposed Special Assessment for any Tax Parcel exceeds the maximum amount established in the notice provided pursuant Section 4.05 hereof or if a Special Assessment is imposed against

property not previously subject thereto, the District Board shall provide notice to the owner of such property in accordance with Sections 4.04 and 4.05 hereof and conduct a public hearing prior to adoption of the Annual Assessment Resolution. Failure to adopt an Annual Assessment Resolution during the budget adoption process for a Fiscal Year may be cured at any time. Unless and until such failure is cured or a new Assessment Roll is approved, the Assessment Roll approved and adopted by the most recent previously adopted Annual Assessment Resolution shall be deemed to have been timely re-approved and re-adopted for each subsequent Fiscal Year.

**SECTION 4.08. EFFECT OF FINAL ASSESSMENT RESOLUTIONS.** The adoption of the Final Assessment Resolution shall be the final adjudication of the issues presented (including, but not limited to, the apportionment methodology, the rate of assessment, the adoption of the Assessment Roll and the levy and lien of the Special Assessments), unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of District Board adoption of the Final Assessment Resolution. The Special Assessments for each Fiscal Year shall be established in the manner set forth in Section 4.07 hereof. The Assessment Roll, as approved by the Annual Assessment Resolution, shall be certified to the Tax Collector prior to September 15 or such earlier date as may be required by the Tax Collector. If the County assumes responsibility for preparing and certifying the Assessment Roll to the Tax Collector, the information shall be provided to the County not later than July 15.

**SECTION 4.09. LIEN OF SPECIAL ASSESSMENTS.** Each annual Special Assessment to be collected under the Uniform Assessment Collection Act shall constitute a lien against the assessed property 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 shall be deemed perfected upon adoption by the District Board of the Annual Assessment Roll as provided in Section 4.07 hereof and shall attach to the property included on the Assessment Roll as of the prior January 1, the lien date for ad valorem taxes.

**SECTION 4.10. REVISIONS TO SPECIAL ASSESSMENTS.** If any Special Assessment made under the provisions of this Ordinance is either in whole or in part annulled, vacated or set aside by the judgment of any court, or if the District Board is satisfied that any such Special Assessment is so irregular or defective that the same cannot be enforced or collected, or if the District Board has failed to include any property on the Assessment Roll which property should have been so included, the District Board may take all necessary steps to impose a new Assessment against any property benefitted by the Common Areas, following as nearly as may be practicable, the provisions of this Ordinance and in case such second Special Assessment is annulled, the District Board may obtain and impose other Special Assessments until a valid Special Assessment is imposed.

**SECTION 4.11. PROCEDURAL IRREGULARITIES.** Any irregularity in the proceedings in connection with the levy of any Special Assessment under the provisions of this Ordinance shall not affect the validity of the same after the approval thereof, and any Special Assessment as finally approved shall be competent and sufficient evidence that such Special Assessment was duly levied, that the Special Assessment was duly made and adopted, and that all other proceedings adequate to such Special Assessment were duly had, taken and performed as required by this Ordinance; and no variance from the directions hereunder shall be held material



unless it be clearly shown that the party objecting was materially injured thereby. Notwithstanding the provisions of this Section 4.11, any party objecting to a Special Assessment imposed pursuant to this Ordinance must file an objection with a court of competent jurisdiction within the time periods prescribed herein.

**SECTION 4.12. CORRECTION OF ERRORS AND OMISSIONS.**

(A) No act of error or omission on the part of the District Board, District Manager, Property Appraiser, Tax Collector, or their respective deputies or employees, shall operate to release or discharge any obligation for payment of any Special Assessment imposed by the District Board under the provisions of this Ordinance.

(B) The number of Equivalent Units attributed to a Tax Parcel may be corrected at any time by the District Manager. Any such correction which reduces a Special Assessment shall be considered valid from the date on which the Special Assessment was imposed and shall in no way affect the enforcement of the Special Assessment imposed under the provisions of this Ordinance. Any such correction which increases a Special Assessment or imposes an assessment on omitted property shall first require notice to the affected owner in the manner described in Section 4.05 hereof, providing the date, time and place that the District Board will consider confirming the correction and offering the owner an opportunity to be heard.

(C) After the Assessment Roll has been delivered to the Tax Collector in accordance with the Uniform Assessment Collection Act, any changes, modifications or corrections thereto shall be made in accordance with the procedures applicable to errors and insolvencies for ad valorem taxes.

**SECTION 4.13. METHOD OF COLLECTION.**

(A) Unless directed otherwise by the District Board, Special Assessments (other than Special Assessments imposed against Government Property) shall be collected pursuant to the Uniform Assessment Collection Act, and the District Board shall comply with all applicable provisions thereof. The Resolution of Intent required by the Uniform Assessment Collection Act may be adopted either prior to or following the Initial Assessment Resolution; provided however, that the Resolution of Intent must be adopted prior to January 1 (or March 1 with consent of the Property Appraiser and Tax Collector) of the year in which the Special Assessments are first collected on the ad valorem tax bill. Any hearing or notice required by this Ordinance may be combined with any other hearing or notice required by the Uniform Assessment Collection Act.

(B) The amount of a Special Assessment to be collected using the uniform method pursuant to the Uniform Assessment Collection Act for any specific Tax Parcel may include an amount equivalent to the payment delinquency, delinquency fees and recording costs for a prior year's Special Assessment for a comparable service, facility, or program provided, (1) the collection method used in connection with the prior year's Special Assessment was not made pursuant to the Uniform Assessment Collection Act, (2) notice is provided to the owner as required under the Uniform Assessment Collection Act, and (3) any lien on the affected Tax Parcel for the prior year's Special Assessment is supplanted and transferred to such current year's Special Assessment upon certification of the Assessment Roll to the Tax Collector by the NeoCity District.

**SECTION 4.14. ALTERNATIVE METHOD OF COLLECTION.** In lieu of using the Uniform Assessment Collection Act, the NeoCity District may elect to collect the Special Assessment by any other method which is authorized by law or provided by this Section 4.14 as follows:

(A) The District Board shall provide Special Assessment bills by first class mail to the owner of each affected Tax Parcel, other than Government Property. The bill or accompanying explanatory material shall include (1) a brief explanation of the Special Assessment, (2) a description of the Equivalent Units used to determine the amount of the Special Assessment, (3) the number of Equivalent Units attributable to the Tax Parcel, (4) the total amount of the Tax Parcel's Special Assessment for the appropriate period, (5) the location or mailing address at which payment will be accepted, (6) the date on which the Special Assessment is due, and (7) a statement that the Special Assessment constitutes a lien against assessed property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments.

(B) A general notice of the lien resulting from imposition of the Special Assessments shall be recorded in the Official Records of Osceola County, Florida. Nothing herein shall be construed to require that individual liens or releases be filed in the Official Records.

(C) The NeoCity District shall have the right to appoint or retain an agent to foreclose and collect all delinquent Special Assessments in the manner provided by law. A Special Assessment shall become delinquent if it is not paid within 30 days from the due date. The NeoCity District or its agent shall notify any property owner who is delinquent in payment of a Special Assessment within 60 days from the date such Special Assessment was due. Such notice shall state in effect that the NeoCity District or its agent will initiate a foreclosure action and cause the foreclosure of such property subject to a delinquent Special Assessment in a method now or hereafter provided by law for foreclosure of mortgages on real estate, or otherwise as provided by law.

(D) All costs, fees and expenses, including reasonable attorney fees and title search expenses, related to any foreclosure action as described herein shall be included in any judgment or decree rendered therein. At the sale pursuant to decree in any such action, the NeoCity District may be the purchaser to the same extent as an individual person or corporation. The NeoCity District may join in one foreclosure action the collection of Special Assessments against any or all property assessed in accordance with the provisions hereof. All delinquent property owners whose property is foreclosed shall be liable for an apportioned amount of reasonable costs and expenses incurred by the District Board and its agents, including reasonable attorney fees, in collection of such delinquent Special Assessments and any other costs incurred by the NeoCity District as a result of such delinquent Special Assessments including, but not limited to, costs paid for draws on a credit facility and the same shall be collectible as a part of or in addition to, the costs of the action.

(E) In lieu of foreclosure, any delinquent Special Assessment and the costs, fees and expenses attributable thereto, may be collected pursuant to the Uniform Assessment Collection Act; provided however, that (1) notice is provided to the owner in the manner required by law and this Ordinance, and (2) any existing lien of record on the affected parcel for the delinquent Special

Assessment is supplanted by the lien resulting from certification of the Assessment Roll to the Tax Collector.

**SECTION 4.15. APPROPRIATION OF OTHER COUNTY FUNDS.** If, for any Fiscal Year, the District Expenses exceed the amount that can lawfully be assessed against Tax Parcels located within the NeoCity District, the County Commission shall cover the shortfall by either assuming responsibility for a portion of the District Operating and Maintenance Services or appropriating and transferring other County funds to the NeoCity District.

ARTICLE V

MISCELLANEOUS PROVISIONS

SECTION 5.01. SEVERABILITY. If any portion of this Ordinance is for any reason held or declared to be unconstitutional, inoperative or void, such holding shall not affect the remaining portions of this Ordinance. If this Ordinance 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 5.02. ALTERNATIVE METHOD. This Ordinance shall be deemed to provide additional and alternative authority for the actions to be taken hereunder and shall be regarded as supplemental and additional to powers conferred by other laws, and shall not be regarded as in derogation of any powers now existing or which may hereafter come into existence. This Ordinance, being necessary for the welfare of the inhabitants of the County, shall be construed liberally to affect the purposes hereof.

SECTION 5.03. EFFECTIVE DATE. A certified copy of this Ordinance shall be filed in the Department of State by the Clerk of the Board of County Commissioners within ten days after enactment. This Ordinance shall take effect immediately upon filing with the Florida Department of State.

DULY ENACTED this 6<sup>th</sup> day of February, 2023.

OSCEOLA COUNTY, FLORIDA

By: *Susan Janer*  
Chair/Vice Chair  
Board of County Commissioners

ATTEST:

*José Miguel Barrios*  
Clerk/Deputy Clerk to the Board  
(SEAL)



As authorized for execution at the Board of County Commissioners meeting of:

*02/06/2023*  
*Ordinance #2023-08*

**APPENDIX A  
DESCRIPTION AND DEPICTION OF THE DISTRICT**

A parcel of land lying in sections 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  $07^{\circ}51'04''$ , a chord bearing of  $s80^{\circ}30'41''e$  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  $s84^{\circ}26'13''e$ , 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  $34^{\circ}44'55''$ , a chord bearing of  $s67^{\circ}03'46''e$  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  $n36^{\circ}51'54''e$ , 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  $s89^{\circ}38'57''e$  along said south line, a distance of 58.90 feet; thence departing said south line  $n42^{\circ}16'07''e$ , a distance of 449.13 feet; thence  $s89^{\circ}35'59''e$ , a distance of 1898.02 feet; thence  $s00^{\circ}00'17''e$ , 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  $s89^{\circ}44'34''e$ , 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  $s89^{\circ}45'20''e$ , 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  $n00^{\circ}01'51''e$ , 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:  $n50^{\circ}04'08''e$ , a distance of 25.99 feet; thence  $n70^{\circ}32'26''e$ , 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  $33^{\circ}39'58''$ , a chord bearing of  $n53^{\circ}42'28''e$  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  $n36^{\circ}52'30''e$ , a distance of 24.97 feet; thence departing said south right of way line  $n53^{\circ}05'36''w$ , 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  $s36^{\circ}52'30''w$ , 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  $33^{\circ}39'54''$ , a chord bearing of  $s53^{\circ}42'28''w$  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  $s70^{\circ}32'26''w$ , a distance of 249.95 feet; thence  $s56^{\circ}32'13''w$ , 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:  $n53^{\circ}02'19''w$ , a distance of 933.44 feet; thence  $n53^{\circ}14'50''w$ , a distance of 155.03 feet; thence  $n53^{\circ}03'53''w$ , a distance of 389.41 feet; thence  $n53^{\circ}11'03''w$ , a distance of 120.82 feet; thence  $n47^{\circ}06'56''w$ , a distance of 417.41 feet; thence  $n47^{\circ}27'50''w$ , a distance of 500.42 feet; thence  $n47^{\circ}14'56''w$ , a distance of 320.00 feet; thence  $n47^{\circ}14'44''w$ , 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  $03^{\circ}06'29''$ , a chord bearing of  $s27^{\circ}28'45''w$  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  $n47^{\circ}14'44''w$ , a distance of 253.85 feet; thence  $n00^{\circ}09'35''e$ , a distance of 671.57 feet; thence run  $n89^{\circ}22'21''w$ , a distance of 622.06 feet; thence  $s89^{\circ}45'04''w$ , a distance of 649.35 feet; thence  $n89^{\circ}33'32''w$ , a distance of 636.32 feet; thence  $n66^{\circ}04'40''w$ , 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  $s45^{\circ}36'26''w$ , a distance of 649.67 feet; thence  $s79^{\circ}21'31''w$ , 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  $01^{\circ}02'03''$ ; thence run northwesterly along said south right of way line and along said arc, a distance of 66.70 feet (chord bearing =  $n65^{\circ}51'50''w$ , chord= 66.70 feet) to the point of beginning; thence departing said south right of way line, run  $s23^{\circ}07'52''w$ , 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  $23^{\circ}07'52''$ ; thence run southerly along the arc of said curve a distance of 193.78 feet (chord bearing=  $s11^{\circ}33'56''w$ , chord= 192.47 feet) to the point of tangency thereof; thence run  $s00^{\circ}00'00''w$ , a distance of 101.00 feet; thence run  $s05^{\circ}18'48''w$ , a distance of 50.76 feet; thence run  $s00^{\circ}00'00''w$ , a distance of 393.75 feet to a point on the south line of said Lot 1; thence run  $s89^{\circ}42'20''w$  along said south line, a distance of 110.00 feet; thence departing said south line, run  $n00^{\circ}00'00''e$ , a distance of 394.24 feet; thence run  $n06^{\circ}06'27''w$ , a distance of 49.82 feet; thence run  $n00^{\circ}00'00''e$ , 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  $23^{\circ}07'52''$ ; thence run northerly along the arc of said curve a distance of 242.23 feet (chord bearing=  $n11^{\circ}33'56''e$ , chord= 240.59 feet) to the point of tangency thereof; thence run  $n23^{\circ}07'52''e$ , 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  $01^{\circ}51'38''$ ; thence run southeasterly along the arc of said curve 120.01 feet, (chord bearing =  $s67^{\circ}18'40''e$ , chord= 120.00 feet) to the point of beginning.



# NeoCity Map Exhibit

