

RESOLUTION NO. 24-005R

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 TO THE DISTRICT, AND STORMWATER EXPENSES ATTRIBUTABLE TO TAX PARCELS WITHIN THE DISTRICT; IMPOSING SPECIAL ASSESSMENTS AGAINST DEVELOPED PROPERTY WITHIN THE DISTRICT TO FUND THE DISTRICT'S COMMON AREA EXPENSES, THE COUNTY'S ADMINISTRATIVE CHARGE AND THE STORMWATER EXPENSES ATTRIBUTABLE TO TAX PARCELS WITHIN THE DISTRICT; APPROVING THE ASSESSMENT ROLL; CONFIRMING THE INITIAL ASSESSMENT RESOLUTION; 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, pursuant to the provisions of the Ordinance, the District is required to confirm or repeal the Initial Assessment Resolution, with such amendments as the Board of Supervisors deems appropriate, after hearing comments and receiving objections of all interested parties; and

WHEREAS, the Assessment Roll has heretofore been filed with the office of the District Manager, as provided by the Ordinance; and

WHEREAS, as required by the terms of the Ordinance, notice of a public hearing has been published and mailed to each property owner proposed to be assessed notifying such property owner of the opportunity to be heard; the proof of publication and an affidavit of mailing are attached hereto as Appendices A and B respectively; and

WHEREAS, a public hearing has been duly held and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance;

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 Resolution is the Final Assessment Resolution as defined in the Ordinance. All capitalized terms in this Resolution shall have the meanings defined in the Ordinance and the Initial Assessment Resolution.

SECTION 3. CONFIRMATION OF INITIAL ASSESSMENT RESOLUTION. The Initial Assessment Resolution is hereby ratified and confirmed.

SECTION 4. APPROVAL OF ASSESSMENT ROLL. The Assessment Roll attached hereto as Appendix D is hereby approved.

SECTION 5. SPECIAL ASSESSMENTS.

(A) The Tax Parcels listed in the Assessment Roll are hereby found to be specially benefited by provision of the District Operating and Maintenance Services and the County Administrative Charge in the amount of the Special Assessment set forth in the Assessment Roll. The methodology for computing annual Special Assessment described in the Initial Assessment Resolution is hereby approved. An annual Special Assessment computed in the manner described in the Initial Assessment Resolution is hereby levied and imposed on all Tax Parcels described in the Assessment Roll in the amounts specified therein.

(B) Upon adoption of this Final Assessment Resolution and the Annual Assessment Resolution for any future Fiscal Year, the Special Assessments shall constitute a lien against the property listed on the Assessment Roll 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 of this Final Assessment Resolution or the Annual Assessment Resolution for any future Fiscal Year 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 6. COLLECTION OF SPECIAL ASSESSMENTS.

(A) The Special Assessment reflected in the Assessment Roll approved pursuant to Section 4 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 7. EFFECT OF ADOPTION OF RESOLUTION. The adoption of this Final Assessment Resolution shall be the final adjudication of the issues presented herein (including, but not limited to, the method of apportionment, the initial rate of assessment, the final Assessment Roll and the levy and lien of the Special Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of this Final Assessment Resolution.

SECTION 8. EFFECTIVE DATE. This Final Assessment Resolution shall take effect immediately upon its adoption.

DULY ADOPTED this 16th day of September 2024.

NEOCITY IMPROVEMENT DISTRICT

By: _____

Chair/Vice Chair
Board of Supervisors

ATTEST:



District Manager

APPENDIX A

AFFIDAVIT OF MAILING

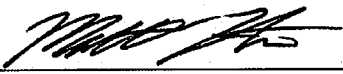
STATE OF FLORIDA
COUNTY OF OSCEOLA

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

I, Matthew Fuhrer, as designee of the District Manager of the NeoCity Improvement District, am responsible for mailing notices to 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 within the NeoCity District (the "Special Assessments").

On or before August 26, 2024, 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 addresses then shown on the real property assessment tax roll database 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.

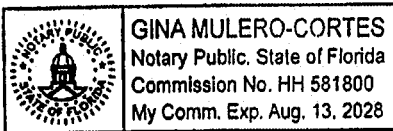


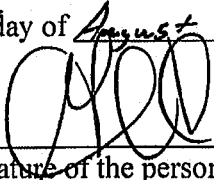
Affiant

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 28th day of August, A.D., 2024.





Signature of the person taking acknowledgment
Gina Mulero

Name of acknowledger (printed)

My commission expires: 8/13/2028

APPENDIX C

**FORM OF 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, or authorized agent of the NeoCity Improvement District (the "District"); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for the NeoCity District Special Assessments (the "Non-Ad Valorem Assessment Roll") for the NeoCity District is properly assessed so far as I have been able to ascertain; and that all required extensions on the above-described rolls to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

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, 2024.

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 Rolls this ____ day of _____, 2024.

**BOARD OF SUPERVISORS
NEOCITY IMPROVEMENT DISTRICT**

By: _____

Chair/Vice Chair



APPENDIX D

ASSESSMENT ROLL

Legal Description	Parcel No.	Owner1	Total Common Area Equivalent Units	Common Area Rate Per Unit Assessment	Common Area Equivalent Units	Rate Per Equivalent Stormwater Unit	Stormwater Assessment	Total Assessment
KISS GARDENS PB 1 PG 32 BLK L, W 384.50 FT LOTS 5 & 6, AND COM 701.20 FT N AND 384.50 FT E OF THE SW COR OF SW 1/4 OF SE 1/4, W 364.50 FT, N 664.20 FT	232526364000010650	OSCEOLA COUNTY	42	111.72 \$	4,657.26	0 \$	0 \$	4,657.26
F.A.R.M. UNIT 1, PB 24, PG 26-27, LOT 2	242526332300010720	OSCEOLA COUNTY	34	111.72 \$	3,747.22	0 \$	0 \$	3,747.22
F.A.R.M. UNIT 1, PB 24, PG 26-27, LOT 3	242526332300010730	OSCEOLA COUNTY	305	111.72 \$	34,089.90	309,699 \$	1,879.99 \$	35,969.89
KISSIMMEE GARDENS PB 1 PG 32 COM AT SW COR SEC 24-25-26, E 40 FT TO POB; N 332.65 FT, W 1898.03 FT TO E/L KUA EASEMENT, S 42 DEG W 449.21 FT TO S/L LO	232526364000040315	OSCEOLA COUNTY (total 226.50 only 142.4	621	111.72 \$	69,323.62	0 \$	0 \$	69,323.62
KISSIMMEE GARDENS PB 1 PG 32 COM AT SW COR OF BLK W; COM AT MOSTLY COR OF TRACT L, MAGIC LANDINGS PB 11 PGS 184-187, S 37 DEG W 24.97 FT TO POC, CURVE R	23252636400006033	OSCEOLA COUNTY	0	111.72 \$	14.60	0 \$	0 \$	14.60
KISSIMMEE GARDENS PB 1 PG 32 COM AT SW COR OF 24-25-26, E 40 FT TO POB; N 332.65 FT TO PT ON S/L LOT 6 BLK T, W 1898.03 FT TO E/L KUA EASMT, N 42 DEG E	23252636400006040	OSCEOLA COUNTY	34	111.72 \$	3,747.22	0 \$	0 \$	3,747.22
F.A.R.M. UNIT 1, PB 24, PG 26-27, LOT 1, S/L OF 24-25-26, LYING 40 FT E OF SW COR OF LOT 1, S/L OF 24-25-26, S89-44-26E 644.73 FT, N09-15-26E	242526332300010710	OSCEOLA COUNTY	526	111.72 \$	58,763.27	0 \$	0 \$	58,763.27