

**RESOLUTION 2019-06**

**A RESOLUTION APPROVING, ASSESSING, IMPOSING, LEVYING AND CONFIRMING SPECIAL ASSESSMENTS ON AND PECULIAR TO PROPERTY SPECIALLY BENEFITTED BY THE DISTRICT'S INFRASTRUCTURE PROJECT OPERATIONS, MANAGEMENT AND DEBT PAYMENT; MAKING CERTAIN FINDINGS AND DETERMINATIONS; ASSESSING, AND LEVYING NON-AD VALOREM SPECIAL ASSESSMENTS ON AND PECULIAR TO PROPERTY SPECIALLY BENEFITTED BY INFRASTRUCTURE MANAGEMENT TO PAY THE COST THEREOF; PROVIDING FOR THE PAYMENT AND THE COLLECTION OF SUCH SPECIAL ASSESSMENTS BY THE METHODS PROVIDED FOR BY CHAPTERS 190 AND 197, FLORIDA STATUTES; PROVIDING FOR PUBLIC HEARING BY THE BOARD TO HEAR ALL OBJECTIONS TO THE BUDGET PROPOSE; PROVIDING FOR SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE.**

WHEREAS, the Harmony Community Development District (hereinafter the "District") is special and single-purpose local government created by Chapter 190, Florida Statutes, and established by County Ordinance being situated within Osceola County, Florida and whose address is 7251 Five Oaks Drive, Harmony, Florida 34773; and

WHEREAS, Chapter 190, Florida Statutes, authorizes the District in conformance with Chapter 120, Florida Statutes, to adopt rules and resolutions as may be necessary for the conduct of District business; and

WHEREAS, certain systems, facilities, services and improvements within the Harmony Community Development District and certain related costs of managing the operation, repairs and maintenance are being incurred; and

WHEREAS, the Board of Supervisors of the Harmony Community Development District finds that the District's total General Fund operation assessments, taking into consideration the other revenue sources during Fiscal Year 2020 will amount to \$1,876,212; and,

WHEREAS, the other revenue sources are \$ 20,100; and

WHEREAS, the Board of Supervisors of the Harmony Community Development District finds the District's Debt Service Fund Assessment during Fiscal Year 2020 will amount to \$2,285,262; and

WHEREAS, the Board of Supervisors of the Harmony Community Development District finds that the Debt Service Fund relates to systems and facilities which provide special benefits peculiar to certain property within the District based on the applicable assessment methodology, which is on file with the District Manager; and

WHEREAS, the Board of Supervisors of the Harmony Community Development District finds that the non-ad valorem special assessments it imposes and levies by this Resolution for operations and maintenance as well as for debt amortization on the parcels of property involved will reimburse the District for certain special and peculiar benefits received by the property flowing from the maintenance of the systems, facilities and services apportioned in a manner that is fair and reasonable, in accordance with the applicable assessment methodology; and

WHEREAS, the District Board understands that while this Resolution imposes and levies only the maintenance assessments for 2020, the Chair of the District or the designee of the Chair, shall certify a total Non-Ad Valorem Assessment Roll in a timely manner to the State Constitution's Tax Collector in and for the Osceola County political subdivision for uniform collection methodology to include all assessments imposed, levied and approved by the District on the property including those for debt service as well as for special maintenance assessments using the uniform methodology; and

WHEREAS, notice of this Board meeting and Public Hearing was given by publication pursuant to law; and

WHEREAS, the approved 2020 budget was adopted by the Board on July 25, 2019; and

WHEREAS, the noticed proposed operations and maintenance assessments and debt assessments are based upon and consistent with that certain Assessment Methodology adopted and used by the Board on July 25, 2019, as confirmed by the Board on July 25, 2019; and

WHEREAS, the Board conducted the noticed Public Hearing to hear all objections to the budget as proposed.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE HARMONY COMMUNITY DEVELOPMENT DISTRICT OF OSCEOLA COUNTY, FLORIDA;**

Section 1. The Board affirms that the preamble "whereas" clauses are true, correct and incorporated herein as dispositive.

Section 2. A special assessment for maintenance as provided for in Section 190.021(3), Florida Statutes, (hereinafter referred to as assessment) is hereby imposed and levied on the subdivided lots within the District and on undeveloped land within the District if applicable.

Section 3. That the collection and enforcement of the aforesaid assessments on the platted and developed lands under the supervision of the Florida Department of Revenue on all parcels shall be by the Tax Collector and shall be at the same time and in like manner as ad valorem taxes and subject to all ad valorem tax collection and enforcement procedures which attend the use of the official annual tax notice using the uniform method pursuant to 197.3632, Florida Statutes.

Section 4. The maintenance special assessments on parcels in the District will be combined with the debt service non-ad valorem assessments which were imposed, levied and certified as a total amount on the Non-Ad Valorem Assessment Roll to the Osceola County Tax Collector by the designee of the Chair of the Board on compatible medium no later than August 15, 2019, which shall then be collected by the Tax Collector on the tax notice along with other non-ad valorem assessments from other local governments and will all applicable property taxes to each parcel of property.

Section 5. The proceeds therefrom shall be distributed to the Harmony Community Development District.

Section 6. The Chair of the Board of the Harmony Community Development District designates the District Manager to perform the certification duties of the assessment roll to be collected by the Tax Collector.

Section 7. Be it further resolved, that a copy of this Resolution be transmitted to the proper public officials so that its purpose and effect may be carried out in accordance with law.

**PASSED AND ADOPTED** this 25<sup>th</sup> day of July, 2019, by the Board of Supervisors of the Harmony Community Development District, Osceola County, Florida.

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Steven Berube  
Chairman

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Kristen Suit  
Secretary