

RESOLUTION 2008-8

A RESOLUTION LEVYING AND IMPOSING A NON AD VALOREM MAINTENANCE SPECIAL ASSESSMENT FOR THE VISTA LAKES COMMUNITY DEVELOPMENT DISTRICT FOR FISCAL YEAR 2009

Preamble

WHEREAS, certain improvements existing within the Vista Lakes Community Development District and certain costs of operation, repairs and maintenance are being incurred; and

WHEREAS, the Board of Supervisors of the Vista Lakes Community Development District find that the District's total General Fund operation assessments, taking into consideration other revenue sources during Fiscal Year 2009, will amount to \$_____ ; and

WHEREAS, the Board of Supervisors of the Vista Lakes Community Development District finds the District's Debt Service Fund Assessment during Fiscal Year 2009 will amount to \$_____ ; and

WHEREAS, the Board of Supervisors of the Vista Lakes 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; and

WHEREAS, the Board of Supervisors of the Vista Lakes Community Development District finds that the non-ad valorem special assessments it levies and imposes by this resolution for maintenance 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 this resolution levies only the maintenance assessments for 2009, the Chair of the District, or the designee of the District Manager, shall certify a total non-ad valorem assessment roll in a timely manner to the Tax Collector in and for Orange County for collection to include all assessments levied and approved by the District on the property including those for debt service as well as for special maintenance assessments.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE VISTA LAKES COMMUNITY DEVELOPMENT DISTRICT OF ORANGE COUNTY, FLORIDA;

Section 1. All the whereas clauses are incorporated herein and are dispositive.

Section 2. A special assessment for maintenance as provided for in Chapters 190.021(3), Florida Statutes, (hereinafter referred to as assessment) is hereby levied on the platted lots within the District.

Section 3. That the collection and enforcement of the aforesaid assessments on platted lots shall be by the Tax Collector serving as agent of the State of Florida in Orange County (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.

Section 4. The levy and imposition of the maintenance special assessments on platted lots included in the District will be combined with the debt service non-ad valorem assessments which were levied and certified as a total amount on the non-ad valorem assessment roll to the Orange County Tax Collector by the designee of the Chair of the Board on compatible medium no later than 15 September 2008, 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 with all applicable property taxes to each platted parcel of property.

Section 5. The proceeds therefrom shall be paid to the Vista Lakes Community Development District.

Section 6. The Chair of the Board of the Vista Lakes Community Development District designates the District Manager to perform the certification duties.

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 13th day of August, 2008, by the Board of Supervisors of the Vista Lakes Community Development District, Orange County, Florida.

Gary L. Moyer
Secretary

John Rose
Chairman