RESOLUTION 2010-04

A RESOLUTION IMPOSING AND LEVYING A NON AD VALOREM MAINTENANCE SPECIAL ASSESSMENT FOR THE HARMONY COMMUNITY DEVELOPMENT DISTRICT FOR FISCAL YEAR 2011

Preamble

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 2011 will amount to \$1,537,113; and

WHEREAS, the other revenue sources are \$500; and

WHEREAS, the Board of Supervisors of the Harmony Community Development District finds the District's Debt Service Fund Assessment during Fiscal Year 2011 will amount to \$2,668,677; 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; 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 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 while this resolution imposes and levies only the maintenance assessments for 2010, 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 collection 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.

WHEREAS, the District Board understands further that all assessments collected by the District Manager shall not be pursuant to the uniform methodology.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE HARMONY COMMUNITY DEVELOPMENT DISTRICT OF OSCEOLA 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 Section 190.021(3), Florida Statutes, (hereinafter referred to as assessment) is hereby imposed and levied on the platted lots within the District and on un-platted land within the District if applicable.

Section 3. That the collection and enforcement of the aforesaid assessments under the supervision of the Florida Department of Revenue on platted lots 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.

Section 4. The maintenance special assessments on platted lots 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 31 August 2010, 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. Any maintenance assessment imposed and levied on unplated lands will be collected by the District Manager.

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.

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 26th day of August, 2010, by the Board of Supervisors of the Harmony Community Development District, Osceola County, Florida.

Gary L. Moy

Secretary

int & Evans

Robert D. Evans Chairman