# **Harmony**

**Community Development District** 313 Campus Street Celebration, Florida 34747 Phone: (407) 566-1935 Fax: (407) 566-2064 www.HarmonyCDD.org

#### VIA U.S. MAIL

July 26, 2016

### **RE:** Parcel ID #

Dear Property Owner:

The Harmony Community Development District ("District") is sending this written notice pursuant to Section 197.3632, Chapters 190 and 170, Florida Statutes. This notice is to advise each property owner of information concerning the District's 2017 imposition, levy, collection and enforcement of the 2017 non-ad valorem special assessments (the "assessments") levied upon and peculiar to specially benefited properties within the District and utilized to fund the proposed budget. If adopted by the District, the assessment will represent a 14.95% increase from last year's assessment. The assessments will be collected utilizing the uniform collection method and will be noticed via the combined notice for ad valorem taxes and non-ad valorem assessments sent, collected and enforced by the Osceola County Tax Collector pursuant to Section 197.3632, Florida Statutes.

Please find detailed information below concerning these matters as well as the upcoming public hearing on Thursday, August 25, 2016, at 6:00 p.m.

### HARMONY COMMUNITY DEVELOPMENT DISTRICT

The District is a local unit of special-purpose government located in Osceola County, Florida and created and chartered by, and established to operate on the property by Osceola County ordinance, pursuant to Chapter 190, Florida Statutes. The District provides long-term, pinpointed and focused management of District constructed and/or acquired systems, facilities, and infrastructure (the "works of the District"). Non-ad valorem assessments can only be imposed and levied upon properties receiving a special benefit flowing from the works of the District, apportioned peculiar to the benefited lands within the District over and above any general benefit.

#### UPCOMING PUBLIC HEARING

The District will hold a public hearing on Thursday, August 25, 2016, at 6:00 p.m. at 7251 Five Oaks Drive, Harmony, Florida. The purpose of the public hearing will be to receive public comment and objections on the fiscal year 2017 assessment roll; and to consider the imposition, levy, collection and enforcement of the special assessments. There will be opportunity for public comment and questions on two subjects: the propriety and advisability of using the proposed assessments to fund the budget; and, any testimony, complaints, or questions on the assessments on an owner's property.

## OPERATION AND MAINTENANCE ("O&M") and DEBT ASSESSMENTS IMPOSITION, LEVY, COLLECTION, and ENFORCEMENT

In order to fund the proposed 2017 District budget, the District will consider the levy, imposition, collection and enforcement of the 2017 operation and maintenance non-ad valorem special assessments.

The assessments being considered by the Board will affect all specially benefited properties within the District, which includes the developer's property and also includes the property owned by you. This is because your property receives a special benefit, flowing from the works of the District, apportioned peculiar to your benefited property within the District and over and above any general benefit.

The District has arranged for the Osceola County Tax Collector to collect the non-ad valorem special assessments utilizing the uniform collection methodology, whereby the assessments levied against your property will be noticed via the combined notice for ad valorem taxes and non-ad valorem assessments sent by the Osceola County Tax Collector. The Tax Collector will collect and enforce the assessments utilizing the provisions of Chapter 197, Florida Statutes. This specialized use of the collection services by the Tax Collector prevents circuit court foreclosure in the event of delinquencies in payment and is the most fair and accountable way to meet the due process rights of all property owners.

The District has not increased assessments since 2007, even though the District has experienced increases in costs associated with its management of the works of the District. The District has contracted for an on-site maintenance crew to continue its pinpointed and focused management of the works of the District. Harmony is growing, and the District's management obligations are increasing. In addition, many of the works of the District are aging and require continued focused management to keep Harmony a first-class community. The District is proposing to increase the O&M assessment 14.95% and the debt service assessment 14.95%. When combined, the increase is 14.95% higher than last year's assessment. Both the debt service and the O&M assessments will appear on the combined notice for ad valorem taxes and non-ad valorem assessments sent by the Osceola County Tax Collector in November.

The attached table contains the proposed assessment rate for each of the different product types within the District. The assessment against each parcel is the total of the units in each parcel multiplied by the per-unit assessments. Your proposed O&M assessment is inclusive of discounts shown below. The District expects to collect no more than \$1,925,208.00 in gross revenue as a result of the O&M assessment.

### **GENERAL INFORMATION**

Please note that you have the right to appear at the hearing and to express any objections, suggestions or comments you may have. You may file written objections within twenty (20) days of this letter to the District Manager, 610 Sycamore Street, Suite 140, Celebration, FL 34747. By operation of law, non-ad valorem special assessments levied by the District constitute a lien against your property located within the District and are assessed validly and legally on your property, just as do each year's ad valorem property taxes. It is important to pay your non-ad valorem special assessments, since failure to pay will cause a tax certificate to be issued against the property, which may result in loss of title. The public hearing may be continued to a date and time certain that will be announced at the hearing.

I hope this information is helpful. If you have any questions, please do not hesitate to contact my office. We look forward to your continued interest in the District.

Sincerely,

Gary L. Moyer District Manager Email: <u>manager@HarmonyCDD.org</u>