ORANGE COUNTY RESOLUTION NO. 92-M-64

A RESOLUTION CREATING THE INTERNATIONAL DRIVE MASTER TRANSIT AND IMPROVEMENT DISTRICT MUNICIPAL SERVICE TAXING UNIT; AUTHORIZING SUCH TAXING UNIT TO ANNUALLY LEVY AD VALOREM TAXES; DIRECTING CERTAIN PAYMENTS BY THE COUNTY IN LIEU OF TAXES; AUTHORIZING CERTAIN EXPENDITURES; ABOLISHING SUCH TAXING UNIT ON OCTOBER 1, 1998; PROVIDING FOR SEVERABILITY; PROVIDING FOR THE SUNSET OF THIS RESOLUTION; AND PROVIDING AN EFFECTIVE DATE.

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF ORANGE COUNTY, FLORIDA:

SECTION 1. **FINDINGS.** It is hereby ascertained, determined and declared that:

(A) Pursuant to Article VIII, Section 1 of the Florida Constitution, and Sections 125.01 and 125.66, Florida Statutes, the Board of County Commissioners (the "Board") of Orange County, Florida (the "County"), has all powers of local self-government to perform county and municipal functions and to render services in a manner not inconsistent with general law and such power may be exercised by the enactment of county ordinances and resolutions.

(B) Section 125.01(1)(q), Florida Statutes, provides specific legislative authorization for counties to establish a municipal service taxing unit for any part or all of the unincorporated areas within its boundaries, or within the municipal boundaries of an incorporated area upon consent of the governing body of such municipality, within which may be provided essential facilities and services.

(C) The purpose of this Resolution is to create the International Drive Master Transit and Improvement District Municipal Service Taxing Unit (the "Taxing Unit") to fund the activities described in Section 5 hereof.

(D) Transportation and tourism are important elements in the general economy of the County and the Taxing Unit. Property located within the Taxing Unit is predominantly used or suitable for use in connection with the tourism industry and all property within the Taxing Unit will benefit from an improvement in transportation mobility and access for tourists and employees of the tourism industry and from the development of additional tourism. The expenditure of funds for the purposes described in Section 5 hereof will provide essential facilities and services within the Taxing Unit.

(E) The Orange County Convention/Civic Center (the "Convention Center") is a facility owned and operated by the County, which attracts conventions and trade shows from throughout the country and will benefit from the activities described in Section 5 hereof.

SECTION 2. **CREATION.** The International Drive Master Transit and Improvement District Municipal Service Taxing Unit is hereby created pursuant to Section 125.01(1)(q), Florida Statutes. The Taxing Unit shall include the property described in Appendix A.

SECTION 3. **AUTHORIZATION OF AD VALOREM TAXES.** The Board is hereby authorized to levy ad valorem taxes upon taxable real and

personal property within the Taxing Unit at rates not in excess of 0.1 mill per annum.

SECTION 4. **PAYMENTS IN LIEU OF TAXES.** In recognition of the benefits derived by the Convention Center from the activities described in Section 5 hereof, the Orange County Comptroller is hereby authorized and directed to make an annual payment in lieu of taxes to the general fund established for the Taxing Unit. Each annual payment shall be in an amount equal to the ad valorem taxes that would have been due in respect of the property on which the Convention Center is located if such property was not exempt from ad valorem taxes.

SECTION 5. **AUTHORIZATION OF EXPENDITURES.** Revenues derived from ad valorem taxes and payments in lieu of taxes shall be used for the following purposes:

(A) planning and designing public transit services within the Taxing Unit;

(B) paying or reimbursing expenses associated with creation and operation of the International Drive Master Transit and Improvement District (the "Transit District");

(C) evaluating alternative sources of revenue to fund the activities described in this Section and the operation of public transit services within all or any portion of the Taxing Unit, including but not limited to special assessments, sales taxes, admissions taxes, food and beverage taxes, and ad valorem taxes that are not within the millage limitations imposed upon the City or County;

(D) reimbursing the County and the City of Orlando (the "City") for amounts advanced to fund the activities described in this Section;

(E) promotion and marketing activities to benefit the Taxing Unit; and

(F) funding other facilities and services within the Taxing Unit to benefit the residents and taxpayers of the Taxing Unit.

The Board is specifically authorized to enter into an agreement with the Transit District for performance of the activities described in this Section. Any such agreement may permit the Transit District to pay its reasonable administrative and overhead costs from the revenues derived by the County from ad valorem taxes and payments in lieu of taxes within the Taxing Unit and paid to the Transit District pursuant to such agreement.

SECTION 6. **ABOLITION OF TAXING UNIT.** The Taxing Unit is abolished on October 1, 1998.

SECTION 7. **SEVERABILITY.** If any clause, section or provision of this Resolution shall be declared unconstitutional or invalid for any reason or cause, the remaining portion of said Resolution shall be in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

SECTION 8. **SUNSET PROVISION.** This Resolution is hereby repealed on October 1, 1998.

SECTION 9. **EFFECTIVE DATE.** This Resolution shall take effect upon enactment by the City of an ordinance consenting to the inclusion of a portion of the incorporated area of the City within

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the boundaries of the Taxing Unit, as required by Section 125.01(1)(q), Florida Statutes.

ORANGE COUNTY, FLORIDA

By: _____
For The County Chairman   VICE CHAIRMAN

ATTEST: Martha O. Haynie, County Comptroller
          As Clerk of the Board of County Commissioners
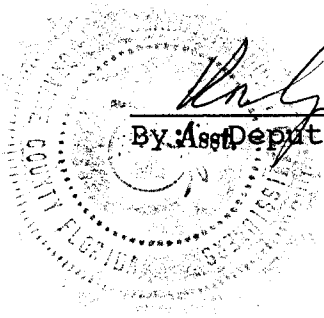
By: Asst. Deputy Clerk _____

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APPENDIX A

DESCRIPTION OF THE INTERNATIONAL DRIVE
MASTER TRANSIT AND IMPROVEMENT DISTRICT
MUNICIPAL SERVICE TAXING UNIT

The International Drive Master Transit and Improvement District Municipal Service Taxing Unit shall encompass the property referenced by the following parcel numbers on the Orange County ad valorem tax assessment roll as of the effective date of this Ordinance:

28-23-25-0000-00-001	28-23-25-0000-00-060	28-23-25-2778-00-160
28-23-25-0000-00-003	28-23-25-0000-00-061	28-23-25-2778-00-190
28-23-25-0000-00-004	28-23-25-0000-00-062	28-23-25-2778-00-200
28-23-25-0000-00-005	28-23-25-0000-00-063	28-23-25-2778-00-210
28-23-25-0000-00-007	28-23-25-0000-00-066	28-23-25-2778-00-220
28-23-25-0000-00-008	28-23-25-0000-00-067	28-23-25-2778-00-230
28-23-25-0000-00-010	28-23-25-0000-00-068	28-23-25-2778-00-240
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28-23-25-0000-00-014	28-23-25-2001-01-010	28-23-25-2781-00-011
28-23-25-0000-00-015	28-23-25-2001-02-010	28-23-25-2781-00-020
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28-23-25-0000-00-038	28-23-25-2762-00-020	28-23-25-2795-00-101
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28-23-25-0000-00-043	28-23-25-2766-00-020	28-23-25-2795-00-150
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29-23-30-2820-00-040	29-23-30-6354-03-215	29-24-07-5844-00-521
29-23-30-2820-00-050	29-23-30-6354-03-216	29-24-07-7959-00-010
29-23-30-2900-00-010	29-23-30-6354-03-217	29-24-07-9359-03-480
29-23-30-2900-00-070	29-23-30-6354-03-218	29-24-18-0000-00-001
29-23-30-2900-00-080	29-23-30-6354-03-219	29-24-18-0000-00-002
29-23-30-2900-00-090	29-23-30-6354-03-220	29-24-18-0000-00-003
29-23-30-2900-00-100	29-23-30-6354-03-221	29-24-18-0000-00-006
29-23-30-2900-00-110	29-23-30-6354-03-222	29-24-18-0000-00-007
29-23-30-2900-00-120	29-23-30-6354-04-112	29-24-18-0000-00-008
29-23-30-2900-00-130	29-23-30-6354-04-113	29-24-18-0000-00-009
29-23-30-2900-00-140	29-23-30-6354-04-114	29-24-18-0000-00-010
29-23-30-2900-00-150	29-23-30-6354-04-115	29-24-18-0000-00-011
29-23-30-2900-00-160	29-23-30-6354-04-223	29-24-18-0000-00-012
29-23-30-2900-00-170	29-23-30-6354-04-224	29-24-18-0000-00-015
29-23-30-2900-00-180	29-23-30-6354-04-225	29-24-18-6710-00-006
29-23-30-2900-00-190	29-23-30-6354-04-226	29-24-18-6710-00-540
29-23-30-2900-00-230	29-23-30-6354-04-227	29-24-18-6710-00-980
29-23-30-2900-00-310	29-23-30-6354-04-228	29-24-18-6713-00-530
29-23-30-2901-00-010	29-23-30-6354-04-229	29-24-18-6713-00-540
29-23-30-2904-00-340	29-23-30-6354-04-230	29-24-18-6713-00-550
29-23-30-2904-00-350	29-23-30-6354-05-116	29-24-18-6713-00-560
29-23-30-2904-00-360	29-23-30-6354-05-117	29-24-18-6713-00-570
29-23-30-2904-00-370	29-23-30-6354-05-118	29-24-18-6713-00-580
29-23-30-2904-00-380	29-23-30-6354-05-231	29-24-18-6713-00-590
29-23-30-2904-00-410	29-23-30-6354-05-232	29-24-18-6713-00-600
29-23-30-2904-00-420	29-23-30-6354-05-233	29-24-19-0000-00-001
29-23-30-2904-00-430	29-23-30-6354-05-234	
29-23-30-6354-01-101	29-23-30-6354-05-235	
29-23-30-6354-01-102	29-23-30-6354-05-236	
29-23-30-6354-01-103	29-23-30-6354-06-119	
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29-23-30-6354-01-203	29-23-30-6354-06-237	
29-23-30-6354-01-204	29-23-30-6354-06-238	
29-23-30-6354-01-205	29-23-30-6354-06-239	
29-23-30-6354-01-206	29-23-30-6354-06-240	
29-23-30-6354-02-104	29-23-30-6354-06-241	
29-23-30-6354-02-105	29-23-30-6354-06-242	