

CITY OF CAPE CORAL, FLORIDA

**INITIAL ASSESSMENT RESOLUTION
FOR THE
NORTH 1 WEST IRRIGATION WATER IMPROVEMENT AREA**

RESOLUTION NO. 37 - 23

February 1, 2023

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CITY OF CAPE CORAL, FLORIDA

RESOLUTION NO. 37 - 23

A RESOLUTION OF THE CITY OF CAPE CORAL, FLORIDA, RELATING TO THE CONSTRUCTION AND FUNDING OF IRRIGATION WATER IMPROVEMENTS; DESCRIBING THE PROPOSED NORTH 1 WEST IRRIGATION WATER IMPROVEMENT AREA AND THE IRRIGATION WATER IMPROVEMENTS NECESSARY FOR THE PROVISION OF IRRIGATION WATER SERVICE THEREIN; ESTIMATING THE COST OF THE IMPROVEMENTS; ESTABLISHING THE METHOD OF ASSESSING THE COSTS AND BENEFITS OF THE IMPROVEMENTS AGAINST REAL PROPERTY THAT WILL BE SPECIALLY BENEFITED; ESTABLISHING A PUBLIC HEARING TO CONSIDER IMPOSITION OF THE PROPOSED ASSESSMENTS AND THE METHOD OF THEIR COLLECTION; DIRECTING THE PUBLICATION AND MAILING OF NOTICE OF SUCH HEARING; DIRECTING THE PREPARATION OF PRELIMINARY ASSESSMENT ROLLS; DIRECTING THE PROVISION OF NOTICE AND CERTAIN OTHER MATTERS IN CONNECTION THEREWITH; AND PROVIDING AN EFFECTIVE DATE.

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CAPE CORAL, FLORIDA, AS FOLLOWS:

ARTICLE I
DEFINITIONS, CONSTRUCTION AND FINDINGS

SECTION 1.01. DEFINITIONS. Capitalized terms not otherwise defined herein shall have the meanings assigned in the Ordinance. This Resolution constitutes an Initial Assessment Resolution within the meaning of the Ordinance. As used herein, the following terms shall have the following meanings, unless the context hereof otherwise requires.

"Adjusted Prepayment Amount" means the amount necessary to prepay the Assessments contemplated hereunder during the Financing Period.

"Annual Assessment Resolution" means the resolution adopted by the City pursuant to the Ordinance, approving an Assessment Roll for a specific Fiscal Year.

"Assessed Parcels" means Tax Parcels subject to the Assessments contemplated hereunder.

"Assessment Coordinator" means the person or entity designated by the Financial Services Director to be responsible for coordinating the Assessments, or such person's designee.

"Assessment Rolls" means the Line Extension Assessment Roll and the Capital Facility Assessment Roll. References herein to the term "Assessment Roll" shall include, as the context requires, any electronic spreadsheet or database maintained by the City containing a list of Assessed Parcels, the current principal balance imposed against such parcels, the number of Assessment Units attributed thereto and other related information, as well as the "non-ad valorem assessment roll" contemplated by the Uniform Assessment Collection Act which is certified to the Tax Collector for collection of annual installments of the Assessments in accordance therewith.

"Assessments" means the Line Extension Assessments and the Capital Facility Assessments.

"Capital Facility Assessment" means a special assessment imposed against real property located within the North 1 West Irrigation Water Improvement Area to fund the Capital Facility Expansion Charges, and related expenses, computed in the manner described in Article III hereof.

"Capital Facility Assessment Roll" means a non-ad valorem assessment roll which includes all Tax Parcels subject to the Capital Facility Assessments.

"Capital Facility Expansion Charge" or "CFEC" means the Capital Facility Expansion Charge contemplated by Chapter 2, Article II, Division 2 of the City Code, collected for purposes of paying costs associated with construction and expansion of the Capital Facility Improvements and reserving capacity in such facilities, related to the Dwelling Units for which the Capital Facility Expansion Charge is paid.

"Capital Facility Improvements" means the City's plant facilities for providing irrigation water service which are allocable to the North 1 West Irrigation Water Improvement Area and funded by the Capital Facility Expansion Charges, generally consisting of irrigation transmission mains which are 10" in diameter or larger and associated pumping facilities.

"Capital Facility Obligations" means Original Obligations or Refunding Obligations secured by proceeds of the Capital Facility Assessments.

"CFEC Capital Cost" means all or any portion of the expenses that are properly attributable to the acquisition, design, construction, installation, reconstruction, renewal or replacement (including demolition, environmental mitigation and relocation) of the Capital Facility Improvements, and development and imposition of the Capital Facility Assessments under generally accepted accounting principles; and including reimbursement to the City for any funds advanced for Capital Costs and interest on any interfund or intrafund loan by the City to provide for temporary or interim construction financing of the Capital Facility Improvements.

"CFEC Project Cost" means (A) the aggregate CFEC Capital Cost, (B) the Transaction Cost associated with the Capital Facility Obligations, (C) interest accruing on such Capital Facility Obligations for such period of time as the City deems appropriate, (D) the debt service reserve fund or account, if any, established for the Capital Facility Obligations, and (E) any other costs or expenses related thereto.

"City" means the City of Cape Coral, Florida, a municipal corporation duly organized and validly existing under the laws of the State.

"City Attorney" means the City Attorney for the City or such person's designee.

"City Code" means the City's Code of Ordinances, as amended and supplemented from time to time.

"City Manager" means the City Manager for the City or such person's designee.

"Collection Costs" means the estimated costs to be incurred by the City annually in connection with the implementation, administration, collection, and enforcement of the Assessments, including, without limiting the generality of the foregoing, any service charges of the Tax Collector or Property Appraiser pursuant to the Uniform Assessment Collection Act or other general law, publication, mailing and administration expenses incurred by the City, and amounts necessary to off-set any applicable statutory discounts for the early payment of ad valorem taxes and non-ad valorem assessments.

"Condominium" means a condominium created by a declaration of condominium, pursuant to Chapter 718, Florida Statutes.

"Condominium Unit Parcel" means a Tax Parcel constituting a Condominium "unit" (as defined in Section 718.103, Florida Statutes).

"Contribution in Aid of Construction Fees" or **"CIAC"** means the fees charged by the City to the owners of property which connects to the City's irrigation water system as provided in section 19-38 of the City Code.

"Council" means the City Council of the City.

"Dwelling Unit" means a building, or a portion thereof, consisting of one or more rooms arranged, designed, used, or intended to be used as living quarters for one family only.

"Equivalent Parcel" means 10,000 square feet, the standard unit to be used in calculating Line Extension Assessments, generally representing two rectangular platted lots each measuring 40 feet by 125 feet in area, as determined for each Tax Parcel in accordance with Section 3.03 hereof.

"Equivalent Residential Unit" or **"ERU"** means the standard unit to be used in calculating Capital Facility Assessments, determined by an engineering estimate of the amount of irrigation water that each parcel or classification of property is expected to demand relative to a typical Dwelling Unit, considering the use of the property or other factors affecting the demand for irrigation water, as determined for each Tax Parcel in accordance with Section 3.04 hereof.

"Excluded Parcels" means those parcels which (A) are used or planned for use as utility-related infrastructure, road rights-of-way, utility easements, open space, stormwater retention or drainage purposes, (B) do not otherwise benefit from construction of the Irrigation Water Distribution Facilities, and (C) are either (1) Government Property, or (2) privately-owned and restricted to one of the uses described in (A) above.

"Final Assessment Resolution" means the resolution described in Section 17-45 of the Ordinance which shall confirm, modify or repeal this Resolution and which shall be the final proceedings for the imposition of Assessments within the North 1 West Irrigation Water Improvement Area.

"Financial Services Director" means the Financial Services Director of the City or his or her designee.

"Financing Period" means the period commencing upon conclusion of the Interim Prepayment Period and ending when all Original Obligations and Refunding Obligations issued to finance the Irrigation Water Improvements have been paid in full and are no longer outstanding.

"Fiscal Year" means the period commencing on October 1 of each year and continuing through the next succeeding September 30, or such other period as may be prescribed by law as the fiscal year for the City.

"Government Entity" means the United States of America, the State of Florida, a county, a special district, a municipal corporation, or any of their respective agencies or political subdivisions.

"Government Property" means real property owned by a Government Entity.

"Hardship Program" means the program for deferral of special assessments, Contribution in Aid of Construction fees and Utility Capital Expansion Fees in instances where the property owner is experiencing a financial hardship, as set forth in City Resolution No. 47-14 adopted by the City on August 4, 2014, as may be amended and supplemented from time to time.

"Initial Prepayment Amount" means the amount necessary to prepay the Assessments contemplated hereunder prior to the Financing Period.

"Initial Prepayment Period" means the time period between adoption of the Final Assessment Resolution and September 1, 2023 or such other date as may be determined by subsequent resolution of the Council.

"Institutional Property" means a Tax Parcel that has a Department of Revenue Code of "70" through "79" on the effective date of the Final Assessment Resolution and continues to qualify as such pursuant to the requirements of Florida law and those set forth in Section 4.07 hereof.

"Interim Prepayment Period" means the time period between conclusion of the Initial Prepayment Period and July 31, 2024, or such other date as may be determined by subsequent resolution of the Council.

"Irrigation Water Distribution Facilities" means the Irrigation Water Distribution Facilities required for the City to provide irrigation service to the real property located in the North

1 West Irrigation Water Improvement Area, generally consisting of irrigation mains which are 8" in diameter or smaller.

"Irrigation Water Improvements" means the Irrigation Water Distribution Facilities and the Capital Facility Improvements.

"Line Extension Assessment" means a special assessment imposed against real property located within the North 1 West Irrigation Water Improvement Area to fund the Irrigation Water Distribution Facilities and related expenses, computed in the manner described in Section 3.03 hereof.

"Line Extension Assessment Roll" means a non-ad valorem assessment roll which includes all Tax Parcels subject to the Line Extension Assessments.

"Line Extension Capital Cost" means all or any portion of the expenses that are properly attributable to the acquisition, design, construction, installation, reconstruction, renewal or replacement (including demolition, environmental mitigation and relocation) of the Irrigation Water Distribution Facilities and imposition of the Line Extension Assessments under generally accepted accounting principles; and including reimbursement to the City for any funds advanced for Capital Costs and interest on any interfund or intrafund loan by the City to provide for temporary or interim construction financing of the Irrigation Water Distribution Facilities.

"Line Extension Obligations" means Original Obligations or Refunding Obligations secured by proceeds of the Line Extension Assessments.

"Line Extension Project Cost" means (A) the aggregate Line Extension Capital Costs, (B) the Transaction Cost associated with the Line Extension Obligations, (C) interest accruing on such Line Extension Obligations for such period of time as the City deems appropriate, (D) the debt service reserve fund or account, if any, established for the Line Extension Obligations, and (E) any other costs or expenses related thereto.

"North 1 West Irrigation Water Improvement Area" or "Assessment Area" means the proposed North 1 West Irrigation Water Improvement Area described in Section 3.01 hereof.

"Obligations" means Line Extension Obligations or Capital Facility Obligations.

"Official Records" means the official records maintained by the Lee County, Florida Clerk's office.

"Ordinance" means Chapter 17 of the City Code, as amended and supplemented.

"Original Obligations" means that portion of one or more series of bonds or other evidence of indebtedness including, but not limited to loan agreements, notes, commercial paper, capital leases, interfund or intrafund loans by the City, or any other obligations issued or incurred to finance or refinance the Line Extension Project Cost or CFEC Project Cost.

"Parcel Area" means the geographic area of a Tax Parcel or portion thereof measured in square feet, as determined pursuant to Section 3.03 hereof.

"Planned Development Project" or "PDP" means a complex of structures and uses planned as an integral unit of development rather than as a single principal structure or use on a single lot.

"Planned Unit Development" or "PUD" means an area of land zoned and improved as a development for which the otherwise applicable use and development requirements to allow for more flexible planning in conformance with the development approval process and developed in accordance with the provisions of the City's Land Development Code.

"Platted Lot" means a building lot described on a map or plat recorded in the Lee County Official Records.

"Project Costs" means the Line Extension Project Costs and the CFEC Project Costs.

"Property Appraiser" means the Lee County, Florida Property Appraiser.

"Refunding Obligations" means one or more series of bonds or other evidence of indebtedness including, but not limited to loan agreements, notes, commercial paper, capital leases, interfund or intrafund loans by the City, or other evidence of indebtedness issued or incurred by the City to refund all or any portion of the Original Obligations or any indebtedness issued to refinance the Original Obligations.

"State" means the State of Florida.

"Tax Collector" means the Lee County, Florida Tax Collector.

"Tax Parcel" means a parcel of real property to which the Property Appraiser has assigned a distinct ad valorem property tax identification number.

"Tax Roll" means the real property ad valorem tax assessment roll maintained by the Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

"Transaction Cost" means the costs, fees and expenses incurred by the City in connection with the issuance and sale of any series of Obligations, including but not limited to (A) rating agency and other financing fees; (B) the fees and disbursements of bond counsel and disclosure counsel, if any; (C) the underwriter's discount; (D) the fees and disbursements of the City's financial advisor; (E) the costs of preparing and printing the Obligations, the preliminary official statement, the final official statement, and all other documentation supporting issuance of the Obligations; (F) the fees payable in respect of any municipal bond or reserve account insurance policy; (G) administrative, development, credit review, and all other fees associated with any pooled commercial paper or similar interim financing program; (H) any private placement fees; (I) capitalized interest; (J) loan service fees; and (K) any other costs of a similar nature

incurred in connection with issuance of such Obligations.

"Uniform Assessment Collection Act" means Sections 197.3632 and 197.3635, Florida Statutes, or any successor statutes authorizing the collection of non-ad valorem assessments on the same bill as ad valorem taxes, and any applicable regulations promulgated thereunder.

"Utilities Extension Project" or "UEP" means the capital improvement project or projects by which the City is providing for the extension and expansion of the Utility System.

"Utility Capital Expansion Fee" means the fees imposed by the City pursuant to Chapter 2, Article II, Division 2 of the City Code.

"Utility System" means the potable water, wastewater and irrigation utility system owned and operated by the City.

SECTION 1.02. CONSTRUCTION.

(A) Unless the context indicates otherwise, words importing the singular number include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this Resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this Resolution. Words of any gender include the correlative words of the other gender, unless the sense indicates otherwise.

(B) The Appendices attached hereto are incorporated herein by reference.

SECTION 1.03. LEGISLATIVE FINDINGS. It is hereby ascertained, determined and declared that:

(A) The City has acquired, created and improved its Utility System for the purpose of providing water, wastewater and irrigation services and facilities within the municipal boundaries of the City.

(B) The presence of the Utility System enhances and benefits the environment and the health, safety, and welfare of landowners and persons inhabiting the City through the provision of professionally maintained central utility services and facilities.

(C) The City has initiated the Utilities Extension Project with the intent to construct, in a series of phases to be determined from time to time, within geographic areas served by or capable of being served by the Utility System, utility infrastructure improvements in order to provide and make available potable water, wastewater and irrigation service to owners and users of Tax Parcels otherwise served by onsite facilities as well as vacant parcels capable of future development.

(D) The City is undertaking the UEP to equitably, ecologically and economically manage the treatment and provision of water, wastewater and irrigation services in the City. The presence of the Utility System enhances and benefits the environment and the health, safety and

welfare of landowners and persons inhabiting the City.

(E) The City is authorized by Article VIII, Section 2 of the State Constitution, Section 166.021, Florida Statutes, the Ordinance, the Uniform Assessment Collection Act, and other applicable provisions of law, to provide for the imposition and collection of charges in the form of special assessments, sometimes characterized as non-ad valorem assessments.

(F) The Council desires to create the North 1 West Irrigation Water Improvement Area as an "Assessment Area" within the meaning of the Ordinance to fund, in part, the construction of the proportionate share of the Irrigation Water Improvements necessary to serve the area. By separate resolutions, the Council is simultaneously implementing the process required by the Ordinance for consideration of special assessments to fund the potable water and wastewater improvements associated with the North 1 West phase of the UEP.

(G) The development, construction, installation, delivery and funding of the Irrigation Water Improvements improves the environmentally sound use and enjoyment of property located within the North 1 West Irrigation Water Improvement Area by providing for the efficient and environmentally responsible reuse of treated wastewater.

(H) The development, construction, installation, delivery and funding of the Irrigation Water Improvements provides a special benefit to all property capable of development within the North 1 West Irrigation Water Improvement Area by facilitating the development and/or redevelopment of such property.

(I) The Irrigation Water Improvements make available and accommodate increased consumption and demand for irrigation water through connection to the Utility System, thereby providing a special benefit to such property.

(J) The provision of Irrigation Water Improvements will reduce the amount of potable water otherwise utilized by Tax Parcels for irrigation purposes.

(K) The use of an Equivalent Residential Unit method of computing Capital Facility Assessments based upon Dwelling Units is fair to impacted landowners who developed or purchased property before the advent of mandatory connection to central utility disposal facilities, but allows for the City to reasonably impose and adjust the amount of assessments commensurate with the future demand caused by substantial reconstruction or redevelopment of impacted parcels or new construction on vacant parcels.

(L) The construction of the Irrigation Water Distribution Facilities and Capital Facility Improvements will provide a special benefit to real property located within the Assessment Area by providing access to recycled wastewater for irrigation and other non-potable uses, and financing the related Capital Facility Expansion Charges through collection of the Capital Facility

Assessments will provide a special benefit to real property located within the Assessment Area by reducing the immediate cost of connecting to the City's irrigation water system and reserving capacity in the City's plant facilities for the production and treatment of irrigation water.

(M) The Council has considered the "North 1 West Irrigation Utility Extension Project Area Summary" which summarizes certain policies related to the Water Distribution Facilities, Capital Facility Expansion Charges, and the apportionment methodologies set forth in Article III hereof. The summary is attached hereto as APPENDIX D.

(N) The Council hereby finds and determines that the Assessments to be imposed in accordance with this Resolution provide an equitable method of funding construction of the Irrigation Water Distribution Facilities by fairly and reasonably allocating the cost to specially benefited real property based upon the number of Equivalent Parcels attributable to each parcel or classification of real property, and the Capital Facility Improvements by fairly and reasonably allocating the cost to specially benefited real property based upon the number of Equivalent Residential Units attributable to each parcel, in the manner approved herein.

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**ARTICLE II
ESTIMATED COSTS, ASSESSMENT ROLLS,
NOTICE OF PUBLIC HEARING**

SECTION 2.01. ESTIMATED CAPITAL COST AND PROJECT COST.

(A) The estimated Line Extension Capital Cost is \$27,949,580. The estimated Line Extension Project Cost is \$29,065,055. Such Capital Cost and Project Cost will be funded through the imposition of Line Extension Assessments against property located in the North 1 West Irrigation Water Improvement Area.

(B) The estimated CFEC Capital Cost is \$7,426,930. The estimated CFEC Project Cost is \$8,002,509. Such Capital Cost and Project Cost will be funded through the imposition of Capital Facility Assessments against property located in the North 1 West Irrigation Water Improvement Area.

SECTION 2.02. ASSESSMENT ROLLS.

(A) Prior to the preparation of the mailed notice described in Section 2.05 hereof, the Assessment Coordinator is hereby directed to prepare the preliminary Line Extension Assessment Roll and preliminary Capital Facility Assessment Roll in the manner provided in the Ordinance. The Assessment Coordinator shall apportion the costs among the Assessed Parcels in conformity the apportionment methodologies set forth in Article III hereof.

(B) The preliminary Assessment Rolls shall be maintained on file in the offices of the City Clerk and open to public inspection. The foregoing shall not be construed to require that the above-described items be in printed form if the amount of the Assessment for each Tax Parcel can be determined by use of a computer terminal available to the public.

SECTION 2.03. PUBLIC HEARING. A public hearing will be conducted by the Council at 4:30 P.M., or as soon thereafter as the matter can be heard, on March 22, 2023, in the Council Chambers of City Hall located at 1015 Cultural Park Boulevard, Cape Coral, Florida, to consider adoption of a Final Assessment Resolution providing for (A) creation of the North 1 West Irrigation Water Improvement Area proposed hereunder, (B) imposition of the Assessments, and (C) collection of the Assessments pursuant to the Uniform Assessment Collection Act.

SECTION 2.04. NOTICE BY PUBLICATION. Upon completion of the preliminary Assessment Rolls required by Section 2.02 hereof, the Assessment Coordinator shall publish a notice of the public hearing established herein in the manner and the time provided in Section 17-43 of the Ordinance. Such notice shall be in substantially the form attached hereto as APPENDIX A.

SECTION 2.05. NOTICE BY MAIL.

(A) Upon completion of the preliminary Assessment Rolls required by Section 2.02 hereof, the Assessment Coordinator shall provide first class mailed notice of the public hearing established herein in the manner and time provided in Section 17-44 of the Ordinance. Such notice shall be mailed to the owner of each Tax Parcel proposed to be assessed at the address indicated on the Tax Roll, in substantially the form attached hereto as APPENDIX B, with such revisions as may be approved by the Assessment Coordinator provided the notice complies with the requirements of the Uniform Assessment Collection Act.

(B) The notice provided pursuant to this Section shall also include a summary of the options available to the owners of Assessed Property for payment of the Line Extension Assessments and Capital Facility Assessments, which include (1) optional prepayment prior to the Financing Period in accordance with Section 4.03 hereof, (2) optional prepayment during the Financing Period in accordance with Section 4.04 hereof, and (3) amortization of the Assessments with payment in annual installments in accordance with Section 4.01 hereof.

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ARTICLE III ASSESSMENTS

SECTION 3.01. DESCRIPTION OF PROPOSED ASSESSMENT AREA. The proposed North 1 West Irrigation Water Improvement Area shall include the area described in APPENDIX C. The North 1 West Irrigation Water Improvement Area is proposed for the purpose of improving the use and enjoyment of real property located therein by funding the provision of Irrigation Water Distribution Facilities and Capital Facility Improvements necessary for access to irrigation water service, and to facilitate financing of the related Capital Facility Expansion Charges which fund the Capital Facility Improvements to reduce the immediate cost of connecting to the City's irrigation water system and reserving capacity in such system.

SECTION 3.02. METHODOLOGIES APPROVED. The assessment apportionment methodologies set forth herein are hereby approved and adopted for apportioning the costs and benefits associated with the Irrigation Water Distribution Facilities and Capital Facility Improvements, respectively. Such methodologies shall be utilized by the Assessment Coordinator in preparing the respective Assessment Rolls.

SECTION 3.03. APPORTIONMENT OF LINE EXTENSION ASSESSMENTS.

(A) Since Tax Parcels in the Assessment Area vary in size, shape and potential use, land area is a reasonable indicator of the relative amount of benefit derived by real property from the Irrigation Water Distribution Facilities and is a fair and reasonable method of apportioning the Line Extension Assessments among Tax Parcels in the Assessment Area specially benefitted by the Line Extension Improvements.

(B) Due to the City's development history, there are a substantial number of rectangular platted lots 5,000 square feet in area that measure 40 feet by 125 feet. At least two of these lots (10,000 square feet in area) are generally required for the construction of a single-family residence. In order to provide a consistent and uniform unit of measure throughout the North 1 West Irrigation Water Improvement Area, a Tax Parcel typically consisting of two of the above-described lots (comprising 10,000 square feet in area) shall be considered an "Equivalent Parcel" and all descriptions of Parcel Area for Tax Parcels in the North 1 West Irrigation Water Improvement Area shall be expressed in terms of "Equivalent Parcels" for purposes of the Line Extension Assessment.

(C) The number of Equivalent Parcels attributable to each Tax Parcel within the North 1 West Irrigation Water Improvement Area, subject to the provisions of subsection (D), shall be equal to the amount computed by (1) dividing the Parcel Area by 10,000 square feet, and (2) rounding the result to the nearest tenth (or the nearest hundredth in the case of Condominiums as set forth in subsection (D) below).

(D) In accordance with the Council's finding and description of Condominium Unit Parcels in Section 3.05 hereof, the Parcel Area of each Condominium Unit Parcel shall be computed by (1) dividing the total Parcel Area attributable to the Condominium, by the number of Condominium Unit Parcels contained in the Condominium, and (2) rounding the result to the nearest hundredth.

(E) Based on the methodology set forth herein, there are approximately 4,627 Equivalent Parcels in the Assessment Area. The rate of the total Line Extension Assessment shall be \$6,041 per Equivalent Parcel for the Capital Cost and \$6,489 per Equivalent Parcel for the Project Cost.

(F) The rate of the maximum annual installment of the Line Extension Assessment, inclusive of Collection Costs, shall be as follows:

(1) \$660 per Equivalent Parcel for the 30 year term.

(2) \$705 per Equivalent Parcel for the 25 year term.

(3) \$773 per Equivalent Parcel for the 20 year term.

(G) The methodology utilized for apportioning Line Extension Assessments in the water and wastewater aspects of the North 1 West UEP disregards tab-like "hammerhead" appendages from the Parcel Area since such appendages cannot be used for set-back or other purposes. Such area nonetheless benefits from the Irrigation Water Distribution Facilities and irrigation service, such that the area of the hammerhead appendage will be included in the Parcel Area for purposes of the Line Extension Assessments contemplated hereunder.

SECTION 3.04. APPORTIONMENT OF CAPITAL FACILITY ASSESSMENTS.

(A) Since the City currently utilizes a different methodology than land area for determining a parcel's share of costs attributable to the City's plant facilities for the production of irrigation water (based on the number of Dwelling Units attributable to each parcel) as described in Sections 2-24.2 and 2-24.3 of the City Code, that methodology will be used to calculate the Capital Facility Assessment for each Tax Parcel. In order to provide a consistent unit of measure throughout the North 1 West Irrigation Water Improvement Area, all descriptions of Tax Parcels in the North 1 West Irrigation Water Improvement Area shall be expressed in terms of "Equivalent Residential Units" or "ERUs" for purposes of the Capital Facility Assessments. Use of ERUs is also consistent with permitting new facilities in that all parcels in the North 1 West Irrigation Water Improvement Area paying Capital Facility Assessments shall receive (1) a credit under Chapter 2, Article II, Division 2 of the City Code for the corresponding amount of ERUs paid, and (2) such ERU capacity shall be irrevocably reserved for such parcels and indicated as such on any applicable state and federal permits.

(B) The amount of Capital Facility Expansion Charges attributable to each Tax Parcel within the North 1 West Irrigation Water Improvement Area shall be determined as follows:

(1) Determination of ERUs. The Capital Facility Expansion Charges attributable to improved property shall be derived from the actual number of units constructed.

- (a) In the case of unimproved property, the CFEC shall be based upon 1 ERU.
- (b) Improved properties shall be converted to Equivalent Residential Units on the basis of the sizes and capacities of existing water meters servicing the property. If there are no existing water meters or the property is unimproved, .69 ERUs multiplied by the number of units will be assigned for multifamily, and one ERU shall be assigned for all other property types. Meter sizes and the corresponding ERU assignments are as follows:

<u>Meter Size</u>	<u>Equivalencies (ERUs)</u>
5/8-inch	1.0
1.0-inch	2.5
1.5-inch	5.0
2.0-inch	8.0
3.0-inch	16.0
4.0-inch	25.0
6.0-inch	50.0
8.0-inch	80.0
10.0-inch	115.0
12.0-inch	155.0

(2) Determination of Charges. The Capital Facility Expansion Charges attributable to each Tax Parcel will be based on the number of ERUs located therein as follows:

<u>Property Use</u>	<u>ERUs</u>	<u>Capacity Facility Expansion Charge</u>
Single Family	1.0	\$2,254.00
Multi-family	0.69	\$1,555.00
Non-residential	1.0	\$2,254.00
	2.5	\$5,632.00
	5.0	\$11,267.00
	8.0	\$18,026.00
	16.0	\$36,052.00
	25.0	\$56,332.00
	50.0	\$112,667.00
	80.0	\$180,267.00
	115.0	\$259,132.00
	155.0	\$349,266.00

(3) Credit. Tax Parcels for which a Capital Facility Expansion Charge is included in the Assessment shall receive a credit under Chapter 2, Article II, Division 2 of the City Code for a corresponding amount of ERUs as was used to determine the Capital Facility Expansion Charge for such property.

(4) Future Development. In the event that a Tax Parcel for which a Capital Facility Expansion Charge is included in the Assessment is developed or improved after the Assessments are imposed pursuant to the Final Assessment Resolution and such property requires additional ERUs in excess of the amount that was used to determine the Capital Facility Expansion Charges

for such property, then the property shall receive a credit under Chapter 2, Article II, Division 2 of the City Code for a corresponding amount of ERUs, but will be charged for the remaining amount of ERUs in the amount, at the time, and otherwise in accordance with Chapter 2, Article II, Division 2 of the City Code.

(C) Based on the methodology set forth herein, there are approximately 3,295 ERUs in the Assessment Area. The rate of the total Capital Facility Assessment for the Capital Cost and the Project Cost is set forth in subsection (B) above.

(D) The rate of the maximum annual installment of the Capital Facility Assessment, inclusive of Collection Costs, shall be as follows:

(1) \$258 per ERU for the 30 year term.

(2) \$275 per ERU for the 25 year term.

(3) \$300 per ERU for the 20 year term.

SECTION 3.05. CONDOMINIUMS. Parcels that are Condominiums constitute a unique form of real property ownership comprised of Condominium Unit Parcels. The City has historically assessed the land area assigned to a Tax Parcel containing Condominiums by dividing such land area equally among the Condominium Unit Parcels. Condominium Unit Parcels may have an appurtenant undivided share in one or more common elements (as defined in Chapter 718.103, Florida Statutes). For purposes of the Line Extension Assessment, it is therefore fair and reasonable to attribute the Parcel Area of any common elements to the Condominium Unit Parcels to which such common elements are appurtenant. For purposes of the Capital Facility Assessment, it is fair and reasonable to attribute the existing ERUs either based on individual meter size, if applicable, or otherwise by apportioning the master meter to all Condominium Unit Parcels.

SECTION 3.06. EXCLUDED PARCELS. Due to their current or planned use, Excluded Parcels described in Appendix D will not derive a special benefit from construction of the Irrigation Water Distribution Facilities or Capital Facility Improvements and are therefore not included in the North 1 West Irrigation Water Improvement Area.

SECTION 3.07. REALLOCATION UPON FUTURE SUBDIVISION.

(A) General. Upon subdivision of any Assessed Parcel, the Initial Prepayment Amount for such parcel (or, during the Financing Period, the Adjusted Prepayment Amount for such parcel) shall be reallocated among the Assessed Parcel and the newly formed Tax Parcels resulting from the subdivision in accordance with this section. In addition, in the event a Tax Parcel participated in the Hardship Program, any amounts owed to the City shall be reallocated in the same proportion as the Assessments.

(B) Line Extension Assessment.

(1) Upon subdivision of an Assessed Parcel through recording of a subdivision plat for the Assessed Parcel, the Line Extension Assessment imposed against the Assessed Parcel hereunder shall be reallocated, pro rata, among the Platted Lots.

(2) For subdivision of an Assessed Parcel which does not involve recording of a subdivision plat, upon the Property Appraiser's assignment of a distinct ad valorem property tax identification number to each newly formed Tax Parcel resulting from the subdivision, the Line Extension Assessment imposed against the Assessed Parcel shall be reallocated among the Assessed Parcel and subdivided parcels based upon the relative Parcel Area of each.

(C) Capital Facility Assessment. The Capital Facility Assessment initially imposed against the Assessed Parcel hereunder will be attributed to the parent Tax Parcel and/or the Tax Parcel which is assigned the lowest strap number by the Property Appraiser among the Assessed Parcel and the newly formed Tax Parcels resulting from the subdivision, and such parcel shall receive credit against the payment of any additional Utility Capital Expansion Fees in the event of future development as provided in Section 3.04 hereof. All other subdivided parcels will be responsible for payment of Utility Capital Expansion Fees in the manner and at the time contemplated by Chapter 2, Article II, Division 2 of the City Code.

(D) Public or Common Use. Notwithstanding anything herein to the contrary, no portion of the Assessment imposed against an Assessed Parcel may be reallocated to real property proposed for dedication to the public or to common use of the subdivided parcels.

(E) Methodology of Reallocation Reasonable. It is hereby found and determined that the foregoing method of reallocating the Assessments among subdivided parcels is fair and reasonable, taking into consideration the opportunity for reallocation available to the owner and the requirement to provide adequate security for the Obligations.

SECTION 3.08 PROPERTY SUBJECT TO PRIOR UTILITY EXTENSION OR OTHER CIRCUMSTANCES.

(A) The following developments and Tax Parcels are located within the area generally encompassed by the North 1 West Irrigation Water Improvement Area.

(1) Rights of Way. Certain Tax Parcels, as more specifically set forth in APPENDIX D, are owned by the City for right of way purposes. Such parcels are generally incapable of development and are not reasonably expected to need water, sewer or irrigation utilities or to place any demand upon the Utility System. Such Tax Parcels are Excluded Parcels which are not subject to the Assessments contemplated hereunder.

(2) Utility Infrastructure Sites. Certain Tax Parcels, as more specifically set forth in

APPENDIX D, serve as City lift station sites, master pump stations, canal pump stations or other utility infrastructure purposes and uses. Such Tax Parcels are Excluded Parcels which are not subject to the Assessments contemplated hereunder.

(3) City Well Sites. Certain Tax Parcels, as more specifically set forth in APPENDIX D, serve as the site of City wells. Such Tax Parcels are Excluded Parcels which are not subject to the Assessments contemplated hereunder.

(4) Government Parcels. Certain Tax Parcels, as more specifically set forth in APPENDIX D, are owned either by the City or another government entity and will benefit from Irrigation Water Improvements. The City shall pay the Assessments for such parcels, either in full as a prepayment or in annual installments.

(5) Festival Park. Certain Tax Parcels, as more specifically set forth in APPENDIX D, have been acquired by the City for purposes of constructing public recreational facilities to be known as Festival Park. All costs associated with acquiring and constructing Festival Park, including any amenities or facilities requiring water, wastewater or irrigation service, will be financed through issuance of general obligation bonds approved by referendum of the City electors. Such Tax Parcels are Excluded Parcels which are not subject to the Assessments contemplated hereunder.

(B) Notwithstanding anything in this Resolution to the contrary:

(1) Tax Parcels adjacent to or capable of being served by prior CIAC projects or previous extension of irrigation facilities, for which the owners thereof have not paid all applicable CIAC fees, Utility Capital Expansion Fees and any other fees imposed under the City Code, are benefitted by the construction, provision, availability and financing of the Irrigation Water Improvements to the same extent as any other Assessed Parcel and shall be subject to the Assessments contemplated hereunder.

(2) Tax Parcels adjacent to an existing irrigation water line provided through a previous Contribution in Aid of Construction project funded by the City or otherwise, but which are not currently served by or connected to the Utility System and have not paid a Contribution in Aid of Construction fee to the City, are benefitted by the construction, provision and availability of the previously provided irrigation facilities to the same extent as any other Assessed Parcel and shall be subject to the Assessments contemplated hereunder.

(3) Tax Parcels that are subject to separate utility agreements with the City relating to the provision of irrigation water service and payment of CIAC fees and Utility Capital Expansion Fees are not subject to the Assessments contemplated hereunder. At such time as these Tax Parcels are developed, the City will impose CIAC fees, Utility Capital Expansion Fees and any

other applicable fees in accordance with the utility agreements related to such Tax Parcels and the City Code.

(4) Tax Parcels which consist of undeveloped property for which irrigation water service is being or will be provided through either (1) a previous Contribution in Aid of Construction project, or (2) by the installation of irrigation water lines as a part of the construction of the Irrigation Water Distribution Facilities, but have not paid a CIAC Fee or Utility Capital Expansion Fee to the City, are benefitted by the construction, provision and availability of such facilities to the same extent as any other Assessed Parcel and shall be subject to the Assessments contemplated hereunder.

(5) Tax Parcels which are currently connected to and served by existing irrigation water collection facilities that were installed as part of previous irrigation water expansion projects and have paid or are currently paying a special assessment with respect to such facilities will not derive a special benefit from the Irrigation Water Distribution Facilities and therefore are not subject to the Assessments contemplated hereunder.

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**ARTICLE IV
PAYMENT AND COLLECTION OF ASSESSMENTS**

SECTION 4.01. COLLECTION OF ASSESSMENTS.

(A) Unless prepaid, the Assessments contemplated hereunder shall be collected in a series of annual installments pursuant to the Uniform Assessment Collection Act. Unless determined otherwise by City Council by subsequent resolution, collection will commence with the tax bill mailed by the Tax Collector in November, 2024.

(B) The Line Extension Assessments shall be collected in not more than 30 annual installments.

(C) The Capital Facility Assessments shall be collected in not more than 30 annual installments.

(D) The annual installments of the Assessments imposed against each Tax Parcel shall include (1) a principal component based upon the Tax Parcel's pro rata share of the respective Project Costs, (2) interest associated with financing the Assessments over time at a rate not expected to exceed 6.5% per annum, and (3) Collection Costs which may be determined on a per parcel basis, as a percentage of the annual installment, or both. The principal component of each annual installment shall be substantially equal throughout the collection term, unless a different amortization structure is required by the ordinances or resolutions of the City authorizing issuance of Obligations to finance the Utility System improvements contemplated herein. The rate of the maximum annual installment of the Assessments set forth herein is based upon the estimated Project Cost, annual interest at not more than 6.5% per annum and Collection Cost estimates derived from prior phases of the UEP.

(E) Upon adoption of the Annual Assessment Resolution for each Fiscal Year, Assessments to be collected under the Uniform Assessment Collection Act shall constitute a lien upon Assessed Parcels equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until the ad valorem tax bill for such year is otherwise paid in full pursuant to the Uniform Assessment Collection Act. The lien shall be deemed perfected upon adoption by the City of the Annual Assessment Resolution and shall attach to the real property included on the Assessment Roll as of the prior January 1, the lien date for ad valorem taxes.

(F) A separate lien shall apply to each Tax Parcel participating in the Hardship Program for that portion of the Assessments deferred pursuant to the Hardship Program and paid for by the City from legally available funds. Such lien shall be imposed and collected in accordance with City Resolution No. 47-14, as amended and supplemented; provided, however, this provision

shall not prevent collection of such deferred amount by other legally available means to the extent provided for under the Hardship Program. In addition, the owner of Institutional Property which is subject to mandatory prepayment pursuant to the provisions of Sections 4.05 hereof shall be subject to immediate collection action by the City by all legally available remedies including, but not limited to, any collection method authorized by the Ordinance.

SECTION 4.02 TERM OF ANNUAL INSTALLMENTS.

(A) As noted in Section 4.01 above, the City intends that any Assessments which are not prepaid shall be collected in annual installments pursuant to the Uniform Assessment Collection Act over a term of not to exceed 30 years. As an alternative to the 30 year collection term, the owners of Assessed Parcels may, at their option, elect to pay such Assessments over a term of either 20 or 25 years. The mailed notices provided under Section 2.05 hereof, and the notice of optional prepayment opportunity provided under section 4.03(A) hereof, shall describe the annual installment collection term alternatives, the process for electing a shorter term and the deadline for choosing an alternative. In the event an Assessed Parcel owner does not elect a shorter term, the default term shall be 30 years.

(B) In the event two or more Assessed Parcels are combined and such Assessed Parcels have different annual installment collection terms, annual installments for the resulting tax parcel shall consist of the aggregate of the original amounts assessed annually against each, collected over the original collection terms.

SECTION 4.03. OPTIONAL PREPAYMENT PRIOR TO FINANCING PERIOD.

(A) Initial Prepayment Period. As provided in Section 2.05 hereof, the Assessment Coordinator shall provide notice to the owner of each Assessed Parcel of the owner's option to prepay the Initial Prepayment Amount of the Line Extension Assessment, Capital Facility Assessment, or both, during the Initial Prepayment Period and thereby avoid a pro rata share of Transaction Costs, Collection Costs and annual interest payments associated with the Obligations. Such notice shall state that at any time during the Initial Prepayment Period, the owner of each Assessed Parcel shall be entitled to prepay the total Line Extension Assessment, Capital Facility Assessment, or both. The notice shall also describe the annual installment term options for Assessments which are not prepaid in full during the Initial Prepayment Period in accordance with Section 4.02 hereof. The amount of any prepayment made during the Initial Prepayment Period shall be calculated based upon the Assessed Parcel's pro rata share of the Line Extension Capital Cost and/or CFEC Capital Cost.

(B) Interim Prepayment Period. The notice provided for in Section 4.03(A) above shall also indicate that the Line Extension Assessment, Capital Facility Assessment, or both, may be

prepaid at the owner's option during the Interim Prepayment Period. The amount of any prepayment made during the Interim Prepayment Period shall be calculated based upon the Assessed Parcel's pro rata share of the Line Extension Project Cost and/or CFEC Project Cost.

(C) Refunds. Following completion of construction of the Irrigation Water Distribution Facilities, the City shall refund to each then current owner of an Assessed Parcel for which prepayment of the Line Extension Assessment has been made pursuant to this section an amount equal to the difference between the amount of the prepayment and the Assessed Parcel's pro rata share of the actual Capital Cost of the Irrigation Water Distribution Facilities, within the following guidelines:

(1) Refunds shall only be issued to the extent the amount of the refund is no less than \$10.00 or the actual cost to the City of issuing the refund, whichever amount is greater.

(2) Refunds will be provided to the property owner of record based on the Property Appraiser records at the time the final costs are determined and a refund is declared by the City Manager. The City does not guarantee the accuracy of the Property Appraiser's database nor is the City responsible for the actual timing of refunds or the effects of such timing on property transactions made during the refund process.

(3) For properties with delinquent or defaulted debt otherwise due to the City, the refund shall be applied as a credit to reduce the debt and any remaining amount shall be refunded to the property owner within the limit of Section 4.03(C)(1) above.

(D) Except as provided in Section 4.03(C) hereof, the amount of all prepayments made pursuant to this Section 4.03 shall be final. The City shall not be required to refund any portion of a prepayment if annual Assessments will not be imposed for the full number of years anticipated at the time of such prepayment.

SECTION 4.04. OPTIONAL PREPAYMENT DURING FINANCING PERIOD.

(A) During the Financing Period, the owner of each Assessed Parcel shall be entitled to prepay the total remaining Line Extension Assessment and/or Capital Facility Assessment upon payment of the Adjusted Prepayment Amount for such parcel.

(B) The Adjusted Prepayment Amount for each parcel shall consist of:

(1) The current principal balance of the Line Extension Assessment and/or Capital Facility Assessment imposed against such parcel, based upon the parcel's pro rata share of the Line Extension Project Cost and/or CFEC Project Cost; and

(2) The prepayment premium or penalty, if any, associated with redemption of such parcel's share of the principal amount of any Original Obligations and/or Refunding Obligations then outstanding (or for which issuance is pending); and

(3) Interest on such parcel's share of the principal amount of Obligations then outstanding (plus one full percentage point, at the City's sole option) from the most recent date to which interest has been paid to the next date following such prepayment on which the City can redeem Obligations after providing all notices required by the ordinance or resolution authorizing issuance of such Obligations; and

(4) To the extent that any portion of prior Assessments were paid for by the City under the Hardship Program in accordance with Section 4.06 hereof, any amounts due to the City under such program shall be included in the Adjusted Prepayment Amount.

(C) During any period commencing on the date the annual Assessment Roll is finalized for certification to the Tax Collector pursuant to the Uniform Assessment Collection Act (which date shall generally be August 1 of each year or any later date approved by the City that will not prevent timely certification of the Assessment Roll in accordance with the Uniform Assessment Collection Act) and ending on the next date on which unpaid ad valorem taxes become delinquent, the Adjusted Prepayment Amount for Assessed Parcels may be reduced by the amount of the Assessment that has been certified for collection on the forthcoming tax bill with respect to such parcels.

(D) The Assessment Rolls maintained by the Assessment Coordinator shall indicate each Assessed Parcel's current principal balance for the Line Extension Assessments and Capital Facility Assessments, respectively.

(E) The proceeds of any prepayments received by the City pursuant to this Section shall be applied to the repayment of the Obligations or otherwise pay the Line Extension Project Cost and/or CFEC Project Cost.

(F) The amount of all prepayments computed in accordance with this Section 4.04 shall be final and the City shall not be required to refund any portion of a prepayment made hereunder if annual Assessments will not be imposed for the full number of years anticipated at the time of such prepayment or if the Line Extension Project Cost and/or CFEC Project Cost is less than the amount upon which the Adjusted Prepayment Amount was computed.

SECTION 4.05. MANDATORY PREPAYMENT.

(A) The owner of an Assessed Parcel shall immediately pay all future unpaid annual Assessments for such parcel if (1) the Assessed Parcel is to be acquired or otherwise transferred to an entity for which Assessments cannot be collected pursuant to the Uniform Assessment Collection Act (other than the City) through condemnation, negotiated sale or otherwise, or (2) a tax certificate has been issued and remains outstanding in respect of the Assessed Parcel and the City, at its sole option, elects to accelerate the balance of the Assessment not then certified

for collection pursuant to the Uniform Assessment Collection Act. In the case of (1) above, the owner of the Assessed Parcel prior to condemnation, sale or other transfer must notify the City at least 30 days prior to the proposed acquisition or transfer date in order to allow the City sufficient time to determine the final amount due. Failure to provide such notice shall cause an automatic acceleration of such Assessment, the effective due date of which is 10 days prior to the proposed acquisition or transfer date. Notwithstanding any purchase agreement to the contrary, the burden of payment under this section shall be on the seller.

(B) The owner of an Assessed Parcel subject to the Line Extension Assessment and participating in the Hardship Program shall immediately pay all Line Extension Assessments deferred pursuant to the Hardship Program, accrued interest thereon, as well as the Hardship Program administrative cost attributable to such Tax Parcel, upon the occurrence of a mandatory prepayment event, in accordance with City Resolution No. 47-14, as amended and supplemented.

(C) The amount required to prepay the future unpaid annual Line Extension Assessments will be equal to the Adjusted Prepayment Amount calculated pursuant to Section 4.04 hereof. In accordance therewith, to the extent any portion of prior Line Extension Assessment payments attributable to such Tax Parcel were paid for by the City under the Hardship Program, any amounts due to the City under such program shall also be payable at such time.

SECTION 4.06. HARDSHIP DEFERRAL.

(A) In order to provide an additional program for City residents whose total household income is at or below a certain level, as established by the United States government, the City has decided to allow property owners to access the City's Hardship Program which may defer payment of all or a portion of the Assessments until such time as their property is sold, transferred, or refinanced.

(B) The Council hereby finds and determines that the Hardship Program provides a reasonable financing alternative for property owners and that the method of computing, allocating and collecting the administrative charges for such program is fair and reasonable in light of the financing flexibility it offers a participant in such program.

(C) The Assessment Coordinator shall determine whether any property owner wishes to participate in the Hardship Program. As part of the first class mailed notice provided pursuant to Section 2.05 hereof, the Assessment Coordinator shall also provide a general description of the current Hardship Program, including descriptions of the current eligibility criteria, application requirements, review and appeal process, renewal process, prepayment events and administrative charges. An application must be received by the City and approved and/or renewed

each Fiscal Year prior to the deadline specified in such notice in accordance with the Hardship Program.

(D) The portion of the Assessments deferred pursuant to the Hardship Program shall remain outstanding until the deferred amount, accrued interest and the Hardship Program administrative cost is paid in full, in accordance with the Hardship Program. The portion of the Assessments deferred pursuant to the Hardship Program shall constitute a lien equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. The City shall file individual liens in the Official Records for each Tax Parcel subject to the Hardship Program. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until paid.

(E) The City will make an annual contribution for each Fiscal Year a parcel of property remains (1) qualified for the Hardship Program, and (2) current on its annual payment of any non-deferred portion of its Line Extension Assessment. The contribution amount is equal to the difference between (a) the parcel's annual Line Extension Assessment determined normally as provided in Section 3.03 hereof, and (b) the parcel's annual Line Extension Assessment discounted to reflect the deferred payment permitted by the Hardship Program, such deferred amount to be determined in accordance with City Resolution No. 47-14, as amended and supplemented. In the event that a parcel fails to maintain its qualification for the Hardship Program, the Line Extension Assessment for such parcel shall be calculated normally and the deferred amount, accrued interest thereon, plus the Hardship Program administrative cost shall become due and payable in accordance with the Hardship Program.

(F) The contribution by the City as part of the Hardship Program shall come from a source of funds other than Assessment proceeds and is only available for years during which the property remains eligible for participation in the Hardship Program.

SECTION 4.07. INSTITUTIONAL PROPERTY.

(A) Institutional Property parcels provide services and facilities to their owners, occupants, members and the general public that otherwise might be requested or required to be provided by the City. Accordingly, these properties serve a legitimate public purpose and provide a public benefit. In recognition of the public benefit provided, it is fair and reasonable for the City to contribute to the cost of the annual Line Extension Assessment for Institutional Property by assigning the greater of (1) two Equivalent Parcels to each three acres of property, or (2) one Equivalent Parcel, if the City contributes an amount equal to the difference between the normal annual Line Extension Assessment and the annual Line Extension Assessment payable by Institutional Property after taking into account the above formula. The Capital Facility Assessment

attributable to such property shall not be taken into account for purposes of the calculation and will not be subject to contribution by the City. This contribution shall come from a source of funds other than Assessment proceeds and is only available for years during which the property remains Institutional Property.

(B) In order to qualify for such contribution by the City, the Tax Parcel must be classified as Institutional Property by the Property Appraiser.

(C) Tax Parcels that are classified as Institutional Property prior to certification of the Line Extension Assessment Roll to the Tax Collector each year shall have their Parcel Area and Line Extension Assessment computed in accordance with Section 3.03 hereof. The City plans to contribute a portion of each Institutional Property parcel's annual Line Extension Assessment, in accordance with paragraph 4.07(A) above, from funds other than Assessment proceeds for so long as the property qualifies as Institutional Property.

(D) Institutional Property will be removed from this annual assessment contribution program in the event a parcel classified as Institutional Property fails to meet any one of the following requirements:

- (1) to pay the remaining portion of annual Line Extension Assessment;
- (2) the parcel is no longer classified as Institutional Property by the Property Appraiser;
- (3) to respond in a timely manner to the City's reasonable inquiries made to verify the annual status of a parcel as Institutional Property; or
- (4) to cure any other delinquent or defaulted debt otherwise due to the City relating to the property prior to July 1 of each year commencing with July 1, 2024.

In such an event, the Parcel Area shall be calculated normally in accordance with Section 3.03 hereof without the adjustment described in this section. Since the City contributions will only be applicable for years during which the property remains Institutional Property, the Initial Prepayment Amount for the Line Extension Assessments (or the Adjusted Prepayment Amount during the Financing Period) shall not be reduced.

SECTION 4.08. GOVERNMENT PROPERTY. The City intends to pay the Assessment for Government Property due to the problems related to collection under the laws of the State of Florida in order to avoid an inequitable shift of the project cost to the other property owners. However, for Government Property not owned by the City, the City shall seek reimbursement of that cost where applicable and legally permitted.

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ARTICLE V GENERAL PROVISIONS

SECTION 5.01. AUTHORITY AND DIRECTION. The Assessment Coordinator is hereby authorized and directed to take such other action as may be required by the Ordinance or the Uniform Assessment Collection Act for the imposition and collection of the Assessments contemplated hereunder.

SECTION 5.02. ISSUANCE OF OBLIGATIONS.

(A) The City intends to issue one or more series of Obligations during the Financing Period to finance construction of the Irrigation Water Distribution Facilities and/or Capital Facility Improvements. Such Obligations shall be secured in whole or in part by the Assessments contemplated hereunder. The Council hereby finds that this method of funding is fair and reasonable in light of the benefit of providing a long term loan amortization of the Assessment amounts otherwise payable hereunder. As used herein, the terms "Obligations," "Original Obligations" and "Refunding Obligations" shall include any interfund or intrafund loan made by the City to finance or refinance the Irrigation Water Distribution Facilities and/or Capital Facility Improvements.

(B) Notwithstanding anything herein to the contrary, Assessments shall be imposed for each Fiscal Year in which any portion of the Line Extension Obligations or Capital Facility Obligations remain outstanding, the amount of which shall be computed in accordance with Article III hereof.

SECTION 5.03. CREATION OF FUNDS AND ACCOUNTS. If the Obligations constitute only a portion of indebtedness secured by Assessments then outstanding, all proceeds of the Assessments shall be applied by the City to reduce such portion of indebtedness. The City shall maintain such funds and accounts as necessary to avoid an inequitable shift of the financial burden to real property owners in the North 1 West Irrigation Water Improvement Area.

SECTION 5.04. APPLICATION OF ADDITIONAL PROCEEDS. In the event any Tax Parcel (A) is excluded from the Assessment Area, (B) does not have the Assessment otherwise paid for on its behalf, (C) subsequently derives a special, benefit from construction of the Irrigation Water Distribution Facilities, and (D) is charged a Contribution in Aid of Construction fee, Utility Capital Expansion Fee or other similar charge by the City, then such charges once received by the City shall be applied in the following order: (1) the payment of any remaining unfunded Project Costs; (2) the payment of interest due on the Obligations; (3) the payment of principal due on the Obligations; and (4) to any other legally permissible use.

SECTION 5.05. PRIOR RESOLUTIONS. To the extent previously adopted resolutions related to the extension of utilities in the area identified herein as the North 1 West

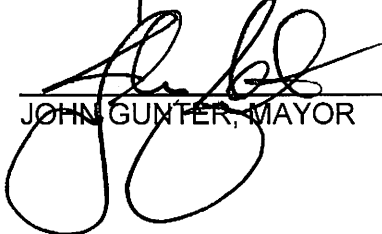
Irrigation Water Improvement Area conflict with the provisions hereof, the provisions of this Resolution shall prevail.

SECTION 5.06. 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 this Resolution shall be in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

SECTION 5.07. CONFLICT. In the event that any portion of this Resolution, or application thereof, conflicts with any State or federal law, such State or federal law shall prevail.

SECTION 5.08. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption by the Cape Coral City Council.

ADOPTED BY THE CITY COUNCIL OF THE CITY OF CAPE CORAL AT ITS REGULAR COUNCIL SESSION THIS 1ST DAY OF February, 2023.

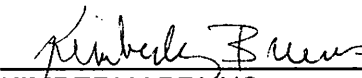

JOHN GUNTER, MAYOR

VOTE OF MAYOR AND COUNCILMEMBERS:

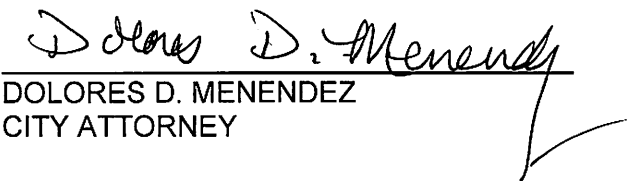
GUNTER aye
STEINKE aye
SHEPPARD aye
HAYDEN aye

CUMMINGS aye
WELSH aye
LONG aye
COSDEN excused

ATTESTED TO AND FILED IN MY OFFICE THIS 8th DAY OF February, 2023.


KIMBERLY BRUNS
CITY CLERK

APPROVED AS TO FORM:


DOLORES D. MENENDEZ
CITY ATTORNEY

APPENDIX A
FORM OF NOTICE TO BE PUBLISHED

To Be Published on or before _____, 2023

[INSERT MAP OF NORTH 1 WEST IRRIGATION WATER IMPROVEMENT AREA]

**NOTICE OF HEARING TO IMPOSE AND
PROVIDE FOR COLLECTION OF SPECIAL ASSESSMENTS
TO FUND IRRIGATION WATER IMPROVEMENTS**

Notice is hereby given that the Council of the City of Cape Coral, Florida, will conduct a public hearing to consider creation of the North 1 West Irrigation Water Improvement Area, as shown above, and to impose special assessments against certain parcels of real property located therein. The hearing will be held at ____ P.M., or as soon thereafter as the matter can be heard, on _____, 2023, in the Council Chambers of City Hall located at 1015 Cultural Park Boulevard, Cape Coral, Florida for the purpose of receiving public comment on the proposed North 1 West Irrigation Water Improvement Area and assessments. In accordance with Section 286.26, Florida Statutes, persons with disabilities needing special accommodations to participate in this hearing should contact the City Clerk 239-574-0411 at least 48 hours prior to the hearing. All affected real property owners have a right to appear at the hearing and to file written objections with the Council within 20 days of this notice. If a person wishes to appeal any decision made by the Council with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is made.

The special assessments have been proposed to fund construction of irrigation water distribution facilities and finance related capital facility expansion charges which pay for irrigation water transmission mains and related pumping facilities. The special assessment for each parcel of real property will be based upon (1) the number of equivalent parcels attributable to such parcel for purposes of the irrigation water distribution facilities (the "line extension assessments"), and (2) the number of dwelling units attributable to such parcel for purposes of the related capital facility expansion charges (the "capital facility assessments"). A more specific description is set forth in the Initial Assessment Resolution adopted by the Council on _____, 2023. Copies of the Initial Assessment Resolution, the plans and specifications for the irrigation water distribution facilities, and the preliminary Assessment Rolls are available for inspection at the City Clerk's office, located at City Hall, 1015 Cultural Park Boulevard, Cape Coral, Florida.

Unless otherwise paid in full, the special assessments will be collected in relatively even annual payments on the ad valorem tax bill, as authorized by Section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the real property which may result in a loss of title. The Council intends to collect the line extension assessments and the capital facility assessments in 30 annual installments, the first of which will be included on the ad valorem tax bill to be mailed in November 2024 (provided, however, affected property owners will have the option to pay over a 20 or 25 year term instead). Future annual assessments may be prepaid in their entirety at the option of the property owner.

If you have any questions, please contact the Financial Services Department at 239-242-3851, Monday through Friday between 7:30 a.m. and 4:30 p.m.

CITY OF CAPE CORAL, FLORIDA

APPENDIX B

FORM OF NOTICE TO BE MAILED

To be mailed between _____, 2023 and _____, 2023

[Date of Mailing]

NORTH 1 WEST POTABLE WATER, WASTEWATER, AND IRRIGATION WATER IMPROVEMENT AREAS

The City of Cape Coral will be extending potable water, wastewater, and/or irrigation water service to your property. To enable the City to recover the costs of this major construction effort, the City may establish special assessments against the real property to be served (both vacant and improved property). When service becomes available, properties containing structures will be required to connect to the potable water and wastewater lines. Connection to irrigation is optional at this time. A Notice of Availability letter will be sent at that time notifying those property owners of the requirement to connect within 180 days. The notification will also outline any additional costs associated with connection. If you no longer own this property, or if you have changed your mailing address, please notify the Lee County Property Appraiser, P.O. Box 1546, Fort Myers, Florida 33902, to ensure accurate, prompt notification by the Tax Collector and the City of Cape Coral.

The special assessments have been proposed to fund construction of potable water, wastewater and irrigation facilities and finance related capital facility expansion charges. The estimated total amounts the City intends to collect via special assessments (from all parcels) are: \$_____ for potable water, \$_____ for wastewater, and \$_____ for irrigation water. The special assessment for each parcel of real property will be based upon (1) the number of "equivalent parcels" attributable to such parcel for the purposes of financing the facilities and (2) the number of "equivalent residential units" ("ERUs") attributable to each parcel for the purposes of the related capital facility expansion charges. The number of equivalent parcels is generally determined by dividing the total area of the parcel by 10,000 square feet. A typical residential building parcel is comprised of 10,000 square feet. The ERU is the standard unit in calculating the expected demand on the utility system relative to a typical dwelling unit. You may receive an adjustment to your assessments if your property is a "hammerhead" parcel (hammerhead shaped lots typically located at the end of cul-de-sacs), or an institutional tax-exempt parcel (those parcels with a Department of Revenue Property Use Classification Code between 70 and 79). A more specific description of the assessment program is set forth in the Initial Assessment Resolutions adopted by the City Council on _____, 2023, as the same may be amended and supplemented from time to time. Copies of the Initial Assessment Resolutions, the plans and specifications for the projects, and the preliminary assessment rolls are available for your review at the City Clerk's Office, 1015 Cultural Park Blvd., Cape Coral, Florida. Information regarding the assessments for your specific property is attached to this letter.

The City intends to issue debt to finance the costs of the utility expansion project. Assessments are being imposed prior to completion of the project and prior to obtaining financing in order to reduce costs. The assessment amounts stated in this notice are estimated at a maximum rate and may actually be lower when finally imposed. If the assessments are imposed, there will be three payment options available: (1) complete payoff prior to _____, 2023 without incurring interest due to permanent financing (the "Initial Prepayment Option"), (2) complete payoff prior to _____, 20__ (the "Interim Prepayment Option"), and (3) annual installments of principal and interest over a term not to exceed 30 years (the "Amortized Payment Option"). Property owners may elect annual installment terms of 20 or 25 years at their option; if no such election is made, the default collection term will be 30 years. As part of the Amortized Payment Option, the City has established a Hardship Program for those who qualify for such option (see enclosed brochure).

City Council will hold a final public hearing at _____ p.m., or as soon thereafter as the matter can be heard, on _____, 2023, in the Council Chambers of City Hall located at 1015 Cultural Park Boulevard, Cape Coral, Florida, regarding the proposed assessments. You are invited to attend and participate in the public hearing or to file written comments with the City Clerk's Office prior to or during the hearing. If you decide to appeal any decision made by the City Council with respect to any matter considered at the hearing, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made.

In accordance with Section 286.26, Florida Statutes, persons with disabilities needing special accommodations to participate in this hearing should contact the City Clerk 239-574-0411 at least 48 hours prior to the hearing.

The City of Cape Coral will hold an open house informational meeting for all North 1 West property owners where city staff will discuss and answer questions about the construction schedules, the assessment program and payment options. The meeting will be held on March 8, 2023, from 5:00 p.m. to 8:00 p.m. at City of Cape Coral Council Chambers, 1015 Cultural Park Blvd, Cape Coral, FL. If you plan on attending the meeting, please bring this assessment notice with you.

PLEASE NOTE: YOU WILL NOT RECEIVE A SEPARATE NOTICE OF CITY COUNCIL APPROVAL FOR THIS PROJECT NOR WILL YOU RECEIVE A SEPARATE INVOICE OR ANY OTHER

NOTIFICATION REGARDING THE ASSESSMENTS OR THE PREPAYMENT AMOUNTS. THE AMORTIZED PAYMENT OPTION IS THE DEFAULT FINANCING PLAN.

Please do not send payment now, as City Council will be voting to impose the assessments on _____, **2023**. Once the City completes construction, the City intends to refund the amount, if any, by which the estimated prepayment amount paid exceeds the actual costs determined after construction is complete (pursuant to the conditions and terms contained in the Initial Assessment Resolutions). *Such refund will be given to the then current owner of the tax parcel.*

- 1. INITIAL PREPAYMENT OPTION (OPTION #1):** You may elect to prepay any or all of your assessments in full and avoid the additional costs the City incurs when obtaining temporary and permanent financing for the project. Please see the attached parcel information sheet for the Initial Prepayment Amounts associated with your parcel if you elect the Initial Prepayment Option.

If the assessments are approved by City Council, then the **Initial Prepayment Period will be from _____, 2023 through _____, 2023. No Initial Prepayment Amounts will be accepted after _____, 2023 (except for those sent by mail and postmarked by _____, 2023).**

- 2. INTERIM PREPAYMENT OPTION (OPTION #2):** You may elect to prepay any or all of your assessments in full and avoid the additional costs the City incurs when obtaining permanent financing for the project. Please see the attached parcel information sheet for the Interim Prepayment Amounts associated with your parcel if you elect the Interim Prepayment Option.

If the assessments are approved by City Council, then the **Interim Prepayment Period will be from _____, 2023 through _____, 20___. No Interim Prepayment Amounts will be accepted after _____, 20__ (except for those sent by mail and postmarked by _____, 20__).**

- 3. AMORTIZED PAYMENT OPTION (OPTION #3):** This is the default financing plan if you do not otherwise elect to prepay under the Initial Prepayment Option or Interim Prepayment Option. As part of the Amortized Payment Option, the City is also offering the Hardship Program for those that qualify for such option (see enclosed brochure).

Under the Amortized Payment Option, the City intends to bill and collect the annual payment amounts on your ad valorem (property) tax bill, commencing with the tax bill mailed in **NOVEMBER 2024**. The Line Extension Assessment and Capital Facility Assessment shall be payable over 30 years (unless you elect a 20 or 25 year term by returning the enclosed form). The amounts that will appear on your tax bill (in the non-ad valorem section) include your share of the principal, interest, financing costs (debt issuance costs and capitalized interest), collection costs and fees associated with billing on the ad valorem (property) tax bill. Please see the attached parcel information sheet for the estimated maximum annual assessment payments associated with your parcel. *Failure to pay your tax bill, which will include your assessments, will cause a tax certificate to be issued against your property, which may result in a loss of title.*

Under this financing plan, you may prepay any of the remaining assessment components at any time (referred to as the Adjusted Prepayment Amounts), but may not make partial payments. The remaining assessment includes the principal balance due, as well as accrued interest, and is adjusted annually.

After _____, 20__, the revised Adjusted Prepayment Amount plus the annual installment due on the next tax bill will be due in order to pay the assessment in full. Keep in mind that any annual amounts already forwarded to the Tax Collector for collection will continue to be due and payable to the Tax Collector even if you have not yet received your tax bill.

If you elect to prepay during either the Initial Prepayment period (Option #1) or the Interim Prepayment period (Option #2), make the check payable to the City of Cape Coral. Please tear off and include the payment coupon(s) provided with this letter for each assessment you are prepaying.

If you elect Amortized Payment Option (Option #3) and wish to pay over 20 or 25 years instead of 30, please return the enclosed form indicating your preferred term. Do not include any payment at this time. If you do not return the form, the annual installment term will be 30 years.

Questions regarding your assessments and the process for collection may be directed to the City of Cape Coral Financial Services Department at 239-242-3851.

**FINANCIAL SERVICES DEPARTMENT
CITY OF CAPE CORAL, FLORIDA**

[Insert Parcel-Specific Data and Payment Option Summaries]

[Insert Hardship Program Information]

APPENDIX C

DESCRIPTION OF NORTH 1 WEST IRRIGATION WATER IMPROVEMENT AREA

APPENDIX D

NORTH 1 WEST IRRIGATION UTILITY EXTENSION PROJECT AREA SUMMARY

NORTH 1 West

Irrigation Utility Extension

PROJECT AREA SUMMARY

Transmission vs. Collection/Distribution Methodology
Capital Facility Expansion Charge Calculations
Institutional Calculations
Boundary Methodology

December 15, 2022

Prepared By:

Financial Services Department
Holly Goyette, Assessment & Billing Manager

IRRIGATION TRANSMISSION VS. COLLECTION and DISTRIBUTION METHODOLOGY

The City's Utilities Extension Team has reviewed past assessments, Master Plan criteria, and conducted an engineering review to determine the costs associated with transmission and the costs associated with collection and distribution. Property owners will be assessed only for those costs associated with collection and distribution.

Irrigation

Irrigation transmission mains generally provide for the transfer of large volumes of irrigation between different assessment areas of the City.

The 8-inch diameter and smaller irrigation mains will be part of the irrigation distribution system. Blow-offs, irrigation services, and other such items that directly benefit the end user and are not needed for the transfer of large volumes of irrigation water will also be considered part of the irrigation distribution system. The 10-inch and larger mains and related appurtenances will be considered part of the transmission system.

For the North 1 West project it has been determined that all 8-inch diameter and smaller irrigation mains will be assessed under the Irrigation Distribution System and all 10-inch diameter and larger irrigation mains will be included under the Irrigation Transmission System.

NORTH 1 West
SEWER UTILITY EXTENSION
CAPITAL FACILITY EXPANSION CHARGE CALCULATIONS

Previously, Capital Facility Charges (as such term is used in Chapter 2, Article II, Division 2 of the City Code) were collected from the property owner upon connection to the utility system, or upon issuance of a building permit. Prior to the Southwest 6&7 UEP, a policy decision by the City approved the collection of similar costs as a separate component of the typical utility line extension assessments (referred to as "Capital Facility Expansion Charges" or "CFECs") to reduce the immediate cost of connecting to the City's utility system and provide the ability to amortize the cost over several years.

Since the City currently utilizes a different methodology than land area for determining a parcel's share of costs attributable to the City's plant facilities for the treatment of wastewater / irrigation water and the production and treatment of potable water (based on the number of Dwelling Units attributable to each parcel) that methodology will be used to calculate the Capital Facility Expansion Charges attributable to each parcel.

To provide a consistent unit of measure throughout the North 1 West Improvement Area, all descriptions of Tax Parcels in the North 1 West Improvement Area shall be expressed in terms of "Equivalent Residential Units" or "ERUs" for purposes of that portion of the assessment attributable to the Capital Facility Expansion Charges.

One Equivalent Residential Unit (1.0 ERU) will be imposed against all unimproved properties within the North 1 West Utility Extension Area, regardless of type or size. Improved properties will be converted to ERU's based upon the number and size of existing water meters. If no meters exist, .69 ERUs multiplied by the number of units for multifamily, or one ERU for all other property types will be assigned.

Properties assessed a Capital Facility Expansion Charge and requiring additional ERUs either at the time of development or connection, shall receive a credit for the amount of ERUs assessed, and will only be charged for the additional ERUs required, at the rates in effect at that time.

NORTH 1 West *SEWER UTILITY EXTENSION* **INSTITUTIONAL CALCULATIONS**

Institutional parcels provide facilities to their owners, occupants, members and/or the general public that otherwise might be requested or required to be provided by the City. Accordingly, these parcels serve a legitimate public purpose and provide a public benefit. In recognition of the public benefit provided, it is fair and reasonable for the City to contribute to the annual assessment for an institutional property by assigning the greater of (1) two equivalent parcels to each three acres of property, or (2) an equivalent Parcel, in each case only if the City contributes an amount equal to the difference between the normal annual assessment and the reduced annual assessment payable by the institutional property. This contribution shall come from a source of funds other than assessment proceeds and is only available for years during which the property remains institutional property.

Five parcels in the North 1 West project area qualify for the institutional contribution:

014423C2024510250	014423C3024260590	014423C3024270350	314324C102167
314324C3021110210			

014423C2024510250 014423C3024260590 014423C3024270350 314324C102167

014423C2024510250 014423C3024260590 014423C3024270350 314324C102167

014423C2024510250 014423C3024260590 014423C3024270350 314324C102167

NORTH 1 West
SEWER UTILITY EXTENSION
BOUNDARY METHODOLOGY

General Considerations

A Preliminary North 1 West Assessment Roll and map of the project area was prepared by the City and forwarded to Bryant Miller Olive, the City's assessment counsel, for review. There is a separate roll for each utility.

A parcel is a tract of land or one or more lots or portions of lots that are contiguous and under single ownership and to which the Lee County Property Appraiser has assigned a distinct ad valorem property tax identification number (STRAP number).

Parcels are included on the assessment roll if the entire frontage on one side of the parcel abuts the utility line. Parcels that do not abut the utility line are excluded. An exception to this policy occurs when the parcel is at the end of a utility line that will never be extended further. Parcels are considered served only when the entire parcel frontage abuts the utility line. Parcels with only partial abutment are not considered served. For parcels with partial abutment to be considered served, they must extend the utility line until the entire parcel frontage abuts the line. This extension is at their expense and in addition to any City fees. Exceptions to this policy may occur when the parcel is at the end of the utility line that will never be extended further. In those instances, it is not reasonable for the City to require the line be extended to the entire frontage.

Equivalent Parcels

The Improvement Area contains many rectangular platted lots 5,000 square feet in area that measure 40 feet by 125 feet. At least two of these lots (10,000 square feet in area) are generally required for the construction of a single-family residence. To provide a consistent unit of measure throughout the assessment area, a tax parcel comprising 10,000 square feet in area shall be considered an "equivalent parcel" and all descriptions of parcel area for tax parcels in the assessment area shall be expressed in terms of "equivalent parcels". Equivalent parcels are rounded to the nearest tenth.

Condominiums

For parcels containing condominiums, the City has historically assessed the land area assigned to the parcel by dividing it equally among the number of condos. For example, a parcel 30,000 square feet containing 12 condos would result in each of the 12 condos assessed 2,500 square feet. In dividing the area equally, the area assigned to each condo is rounded to the nearest hundredth of a square foot and the equivalent parcels calculated for that condo will also be rounded to the nearest hundredth. Each condo owner is billed separately. This method allows each condo owner to pay in full or elect payment over time without the adverse effect that could occur if the Condo Association were responsible and members within the Condo Association did not pay their share as required or pay their share in a timely manner.

North 1 West Project Area

The North 1 West utility extension project is a potable water, irrigation water, and sanitary sewer extension project. Some parcels may already have water service and will only be assessed for sewer and/or irrigation.

The North 1 Improvement Area generally consists of an area beginning at a point at the intersection of Santa Barbara Blvd and Hermosa Canal, northerly along Santa Barbara Blvd N to Diplomat Pkwy, easterly along Diplomat Pkwy to Andalusia Blvd. Continue north along Andalusia Blvd to the intersection of Kismet Pkwy East. Continue easterly along Kismet Pkwy East to Del Prado. The west side of the project area is bounded by Del Prado Blvd North. Continue southerly along the west side of Del Prado Blvd to Lake Zurich. Westerly along the Balmoral Canal, southerly along the Fairmont Canal, westerly along the Hermosa Canal and terminating at the intersection of the Hermosa Canal and Santa Barbara Blvd North.

Parcels not included in the North 1 West project areas are either already served or will be served in a future utility extension project.

IRRIGATION

The following parcels are excluded as they are dedicated utility infrastructure sites consisting of City lift stations, master pump stations and canal pump stations.

STRAPS:

014423C1024410230	064424C2020800240	314324C1021710170	314324C2021240370
014423C2024550590	314324C4021440450		

The following parcels are excluded as they are City well sites.

STRAPS:

314324C1021610350	314324C2021550270	314324C2021550290	314324C3021240140
314324C2021250110			

The following parcels are excluded as they are City Right of Way.

STRAPS:

314324C2021370230	314324C2021530330	314324C2021530470
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The following parcels are City property. The City will either pay the annual installment for the assessments, or the prepayment amount.

STRAPS:

014423C1024200000	314324C2021250020	314324C3021240100	314324C3021390170
014423C1024410450	314324C2021360070	314324C3021240120	314324C4020970410
014423C2021003000	314324C2021550350	314324C3021240320	314324C4021070010
064424C2020900310	314324C3021190360	314324C3021240350	314324C4021110010
314324C1021610070			

The following parcels are government owned property. The City will either pay the annual installment for the assessments, or the prepayment amount.

STRAP:

064424C2020880000	314324C4021120000
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The following parcels are excluded as they are part of Festival Park.

STRAPS:

314324C1021490660	314324C1021560230	314324C1021580290	314324C2021520230
314324C1021500010	314324C1021560250	314324C1021580310	314324C2021520250
314324C1021500030	314324C1021560280	314324C1021590010	314324C2021520270
314324C1021500060	314324C1021560310	314324C1021590030	314324C2021520290
314324C1021500080	314324C1021570010	314324C1021590050	314324C2021520310
314324C1021500100	314324C1021570040	314324C1021590080	314324C2021520340
314324C1021500120	314324C1021570060	314324C1021590110	314324C2021530010
314324C1021500140	314324C1021570090	314324C1021590220	314324C2021530020
314324C1021500160	314324C1021570110	314324C1021590250	314324C2021550010
314324C1021500180	314324C1021570190	314324C1021590270	314324C2021550630
314324C1021500200	314324C1021570210	314324C1021590290	314324C2021560130
314324C1021500230	314324C1021570230	314324C1021590310	314324C2021560150
314324C1021500250	314324C1021570250	314324C1021600000	314324C2021560170
314324C1021500270	314324C1021570270	314324C1021610370	314324C2021560190
314324C1021500290	314324C1021570290	314324C1021610390	314324C2021570130
314324C1021500310	314324C1021570310	314324C1021610410	314324C2021570150
314324C1021500330	314324C1021580010	314324C2021520010	314324C2021570170
314324C1021500350	314324C1021580030	314324C2021520030	314324C2021580130
314324C1021510000	314324C1021580050	314324C2021520050	314324C2021580150
314324C1021560010	314324C1021580070	314324C2021520070	314324C2021580170
314324C1021560030	314324C1021580090	314324C2021520090	314324C2021580190

314324C1021560050	314324C1021580110	314324C2021520120	314324C2021590130
314324C1021560070	314324C1021580210	314324C2021520150	314324C2021590150
314324C1021560090	314324C1021580230	314324C2021520180	314324C2021590170
314324C1021560110	314324C1021580250	314324C2021520210	314324C2021590190
314324C1021560210	314324C1021580270		