

**WESTVIEW SOUTH
COMMUNITY DEVELOPMENT
DISTRICT**

February 8, 2023

BOARD OF SUPERVISORS

**PUBLIC HEARINGS
AND REGULAR
MEETING AGENDA**

WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT

AGENDA
LETTER

Westview South Community Development District
OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W•Boca Raton, Florida 33431
Phone: (561) 571-0010•Toll-free: (877) 276-0889•Fax: (561) 571-0013

February 1, 2023

Board of Supervisors
Westview South Community Development District

Dear Board Members:

The Board of Supervisors of the Westview South Community Development District will hold Public Hearings and a Regular Meeting on February 8, 2023, immediately following the adjournment of the Center Lake Ranch West CDD Board Meeting, scheduled to commence at 1:30 p.m., at the Hampton Inn & Suites Orlando South Lake Buena Vista, 4971 Calypso Cay Way, Kissimmee, Florida 34746. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments
3. Administration of Oath of Office to Supervisors, Heather Isaacs [SEAT 2] and Logan Lantrip [SEAT 4] (*the following will be provided in a separate package*)
 - A. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees
 - B. Membership, Obligations and Responsibilities
 - C. Chapter 190, Florida Statutes
 - D. Financial Disclosure Forms
 - I. Form 1: Statement of Financial Interests
 - II. Form 1X: Amendment to Form 1, Statement of Financial Interests
 - III. Form 1F: Final Statement of Financial Interests
 - E. Form 8B: Memorandum of Voting Conflict
4. Public Hearing Confirming the Intent of the District to Use the Uniform Method of Levy, Collection and Enforcement of Non-Ad Valorem Assessments as Authorized and Permitted by Section 197.3632, Florida Statutes; Expressing the Need for the Levy of Non-Ad Valorem Assessments and Setting Forth the Legal Description of the Real Property Within the District's Jurisdictional Boundaries that May or Shall Be Subject to the Levy of District Non-Ad Valorem Assessments; Providing for Severability; Providing for Conflict and Providing for an Effective Date

ATTENDEES:

Please identify yourself each time you speak to facilitate accurate transcription of meeting minutes.

- A. Affidavit/Proof of Publication
 - B. Consideration of Resolution 2023-27, Expressing its Intent to Utilize the Uniform Method of Levying, Collecting, and Enforcing Non-Ad Valorem Assessments Which May Be Levied by the Westview South Community Development District in Accordance with Section 197.3632, Florida Statutes; Providing a Severability Clause; and Providing an Effective Date
5. Public Hearing to Consider the Adoption of an Assessment Roll and the Imposition of Special Assessments Relating to the Financing and Securing of Certain Public Improvements
- *Hear testimony from the affected property owners as to the propriety and advisability of making the improvements and funding them with special assessments on the property.*
 - *Thereafter, the governing authority shall meet as an equalizing board to hear any and all complaints as to the special assessments on a basis of justice and right.*
- A. Affidavit/Proof of Publication
 - B. Mailed Notice to Property Owner(s)
 - C. Engineer's Report (*for informational purposes*)
 - D. Master Special Assessment Methodology Report (*for informational purposes*)
 - E. Consideration of Resolution 2023-28, Making Certain Findings; Authorizing a Capital Improvement Plan; Adopting an Engineer's Report; Providing an Estimated Cost of Improvements; Adopting an Assessment Report; Equalizing, Approving, Confirming and Levying Debt Assessments; Addressing the Finalization of Special Assessments; Addressing the Payment of Debt Assessments and the Method of Collection; Providing for the Allocation of Debt Assessments and True-Up Payments; Addressing Government Property, and Transfers of Property to Units of Local, State and Federal Government; Authorizing an Assessment Notice; and Providing for Severability, Conflicts and an Effective Date
6. Public Hearing on Adoption of Fiscal Year 2022/2023 Budget
- A. Affidavit of Publication
 - B. Consideration of Resolution 2023-29, Relating to the Annual Appropriations and Adopting the Budget for the Fiscal Year Beginning October 1, 2022 and Ending September 30, 2023; Authorizing Budget Amendments; and Providing an Effective Date

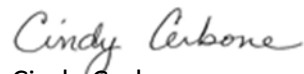
7. Consideration of Resolution 2023-30, Ratifying the Amendment to Resolution 2023-13 to Re-Set the Date of the Public Hearing to Consider and Hear Comment on the Adoption of Rules of Procedure; Providing a Severability Clause; and Providing an Effective Date
8. Consideration of Resolution 2023-07, Designating the Primary Administrative Office and Principal Headquarters of the District and Providing an Effective Date
9. Consideration of Resolution 2023-14, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2022/2023 and Providing for an Effective Date
10. Acceptance of Unaudited Financial Statements as of December 31, 2022
11. Approval of Minutes
 - A. December 8, 2022 Landowners’ Meeting
 - B. December 8, 2022 Organizational Meeting
12. Staff Reports
 - A. District Counsel: *KE Law Group, PLLC*
 - B. District Engineer (Interim): *Atwell, LLC*
 - C. District Manager: *Wrathell, Hunt and Associates, LLC*
 - NEXT MEETING DATE: TBD
 - QUORUM CHECK

SEAT 1	PATRICK “ROB” BONIN	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 2	HEATHER ISAACS	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 3	JOSH KALIN	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 4	LOGAN LANTRIP	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 5	NORA SCHUSTER	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO

13. Board Members’ Comments/Requests
14. Public Comments
15. Adjournment

If you should have any questions or concerns, please do not hesitate to contact me directly at (561) 346-5294.

Sincerely,



Cindy Cerbone
District Manager

FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE

CALL-IN NUMBER: 1-888-354-0094

PARTICIPANT PASSCODE: 801 901 3513

WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT

4A

LOCALiQ

The Gainesville Sun | The Ledger
Daily Commercial | Ocala StarBanner
News Chief | Herald-Tribune

PO Box 631244 Cincinnati, OH 45263-1244

PROOF OF PUBLICATION

Gillyard
Westview South CDD
2300 Glades RD # 410W
Boca Raton FL 33431-8556

STATE OF WISCONSIN, COUNTY OF BROWN

The Ledger-News Chief, a newspaper printed and published in the city of Lakeland, and of general circulation in the County of Polk, State of Florida, and personal knowledge of the facts herein state and that the notice hereto annexed was Published in said newspapers in the issue dated or by publication on the newspaper's website, if authorized, on:

01/12/2023, 01/19/2023, 01/26/2023, 02/02/2023

and that the fees charged are legal.
Sworn to and subscribed before on 02/02/2023

Legal Clerk

Notary, State of WI, County of Brown

My commission expires

Publication Cost: \$1686.08

Order No: 8302725

Customer No: 868127

PO #:

of Copies:

1

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

VICKY FELTY
Notary Public
State of Wisconsin

WESTVIEW SOUTH COMMUNITY DEVELOPMENT DISTRICT NOTICE OF THE DISTRICT'S INTENT TO USE THE UNIFORM METHOD OF COLLECTION OF NON-AD VALOREM SPECIAL ASSESSMENTS

Notice is hereby given that the Westview South Community Development District ("District") intends to use the uniform method of collecting non-ad valorem special assessments to be levied by the District pursuant to Section 197.3632, Florida Statutes. The Board of Supervisors of the District will conduct a public hearing on February 8, 2023 at 2:00 p.m., of the Hampton Inn & Suites Orlando South Lake Buena Vista, 4911 Calypso Cove Way, Kissimmee, FL 34746.

The purpose of the public hearing is to consider the adoption of a resolution authorizing the District to use the uniform method of collecting non-ad valorem special assessments ("Uniform Method") to be levied by the District on properties located on land included within the District. The District may levy non-ad valorem special assessments for the purpose of financing, acquiring, maintaining and/or operating community development facilities, services and improvements within and without the boundaries of the District, which may consist of, among other things, recreational facilities, stormwater management improvements, irrigation, landscape, roadways, and other lawful improvements or services within or without the boundaries of the District.

Owners of the properties to be assessed and other interested parties may appear at the public hearing and be heard regarding the use of the Uniform Method. This hearing is open to the public and will be conducted in accordance with the provisions of Florida law. The public hearing may be continued to a date, time, and location to be specified on the record at the hearing.

There may be occasions when Supervisors or District Staff may participate by speaker telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office, c/o Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010, at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

A person who decides to appeal any decision made at the hearing with respect to any matter considered at the hearing is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

District Manager
1/12, 1/19, 1/26, 2/2/23 8302725

**NOTICE OF THE DISTRICT'S INTENT TO USE THE
UNIFORM METHOD OF COLLECTION OF NON-AD
VALOREM SPECIAL ASSESSMENTS**

Osceola News-Gazette
22 W Monument Ave, Ste 5
(407) 846-7600

I, Pamela Bikowicz, of lawful age, being duly sworn upon oath, deposes and says that I am the Bookkeeper of Osceola News-Gazette, a publication that is a "legal newspaper" as that phrase is defined for the city of Kissimmee, for the County of Osceola, in the state of Florida, that this affidavit is Page 1 of 1 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:

12 Jan 2023

19 Jan 2023

26 Jan 2023

2 Feb 2023

Notice ID: j2TarEqehX34hGn1GN

Notice Name: WESTVIEW SOUTH CDD*UNIFORM METHOD MEETING

PUBLICATION FEE: \$347.69



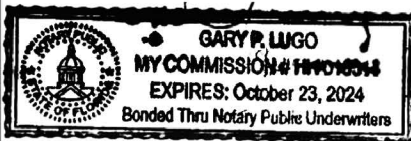
Bookkeeper

VERIFICATION

STATE OF FLORIDA
COUNTY OF OSCEOLA

Signed or attested before me on this

January 09, 2023



Notary Public
My Commission Expires: 10/23/2024

Notice is hereby given that the Westview South Community Development District ("District") intends to use the uniform method of collecting non-ad valorem special assessments to be levied by the District pursuant to Section 197.3632, Florida Statutes. The Board of Supervisors of the District will conduct a public hearing on February 8, 2023 at 2:00 p.m., at the Hampton Inn & Suites Orlando South Lake Buena Vista, 4971 Calypso Cay Way, Kissimmee, FL 34746

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A person who decides to appeal any decision made at the hearing with respect to any matter considered at the hearing is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

District Manager
January 12, 19, 26, 2023
February 2, 2023

WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT

4B

RESOLUTION 2023-27

RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WESTVIEW SOUTH COMMUNITY DEVELOPMENT DISTRICT EXPRESSING ITS INTENT TO UTILIZE THE UNIFORM METHOD OF LEVYING, COLLECTING, AND ENFORCING NON-AD VALOREM ASSESSMENTS WHICH MAY BE LEVIED BY THE WESTVIEW SOUTH COMMUNITY DEVELOPMENT DISTRICT IN ACCORDANCE WITH SECTION 197.3632, FLORIDA STATUTES; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Westview South Community Development District (“District”) was established pursuant to the provisions of Chapter 190, Florida Statutes, which authorizes the District to levy certain assessments which include benefit and maintenance assessments and further authorizes the District to levy special assessments pursuant to Chapter 170, Florida Statutes, for the acquisition, construction, or reconstruction of assessable improvements authorized by Chapter 190, Florida Statutes; and

WHEREAS, the above referenced assessments are non-ad valorem in nature and, therefore, may be collected under the provisions of Section 197.3632, Florida Statutes, in which the State of Florida has provided a uniform method for the levying, collecting, and enforcing such non-ad valorem assessments; and

WHEREAS, pursuant to Section 197.3632, Florida Statutes, the District has caused notice of a public hearing to be advertised weekly in a newspaper of general circulation within Osceola and Polk Counties, Florida, for four (4) consecutive weeks prior to such hearing.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WESTVIEW SOUTH COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. The District upon conducting its public hearing as required by Section 197.3632, Florida Statutes, hereby expresses its intent to use the uniform method of collecting assessments imposed by the District as provided in Chapters 170 and 190, Florida Statutes, each of which are non-ad valorem assessments which may be collected annually pursuant to the provisions of Chapter 190, Florida Statutes, for the purpose of paying principal and interest on any and all of its indebtedness and for the purpose of paying the cost of operating and maintaining its assessable improvements. The legal description of the boundaries of the real property subject to a levy of assessments is attached and made a part of this Resolution as **Exhibit A**. The non-ad valorem assessments and the District’s use of the uniform method of collecting its non-ad valorem assessment(s) may continue in any given year when the Board of Supervisors determines that use of the uniform method for that year is in the best interests of the District.

SECTION 2. The District’s Secretary is authorized to provide the Property Appraiser and Tax Collector of Polk and Osceola Counties, Florida, and the Department of Revenue of the State of Florida with a copy of this Resolution and enter into any agreements with the Property Appraiser and/or Tax Collector necessary to carry out the provisions of this Resolution.

SECTION 3. If any provision of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 4. This Resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 8th day of February, 2023

ATTEST:

**WESTVIEW SOUTH COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: Legal Description

Description Sketch

(Not A Survey)

WESTVIEW CDD SOUTH

DESCRIPTION: A parcel of land lying in Sections 15 and 16, Township 27 South, Range 28 East, Polk County, Florida, and lying in Sections 3, 4, 9 and 10, Township 27 South, Range 28 East, Osceola County, Florida, and being more particularly described as follows:



COMMENCE at the Southeast corner of Section 9, Township 27 South, Range 28 East, thence run S 00°13'37" W, a distance of 803.64 feet to a point on the Northerly Right-of-way line of Cypress Parkway, said point also being the POINT OF BEGINNING; thence run along said Northerly Right-of-way line the following three (3) courses: 1) S 52°28'47" W, a distance of 680.63 feet; 2) Westerly, 2154.51 feet along the arc of a tangent curve to the right having a radius of 2350.00 feet and a central angle of 52°31'47" (chord bearing S 78°44'41" W, 2079.85 feet); 3) N 74°59'27" W, a distance of 1799.99 feet; thence departing said Northerly Right-of-way line, run N 54°07'08" E, a distance of 1647.94 feet; thence northerly, 908.94 feet along the arc of a non-tangent curve to the right having a radius of 2773.10 feet and a central angle of 18°46'47" (chord bearing N 09°22'02" E, 904.88 feet); thence N 18°45'17" E, a distance of 2360.79 feet; thence northerly, 983.39 feet along the arc of a tangent curve to the left having a radius of 1100.00 feet and a central angle of 51°13'19" (chord bearing N 06°51'23" W, 950.97 feet); thence N 32°28'02" W, a distance of 557.54 feet; thence northwesterly, 260.60 feet along the arc of a tangent curve to the left having a radius of 1357.39 feet and a central angle of 11°00'00" (chord bearing N 37°58'02" W, 260.20 feet); thence N 43°28'02" W, a distance of 1020.81 feet; thence northerly, 2823.34 feet along the arc of a tangent curve to the right having a radius of 1984.85 feet and a central angle of 81°30'00" (chord bearing N 02°43'02" W, 2591.26 feet); thence N 38°01'58" E, a distance of 1675.56 feet; thence northeasterly, 618.51 feet along the arc of a tangent curve to the left having a radius of 1225.00 feet and a central angle of 28°55'44" (chord bearing N 23°34'06" E, 611.96 feet); thence S 66°08'13" E, a distance of 124.48 feet; thence S 25°39'19" E, a distance of 112.35 feet; thence S 42°09'48" E, a distance of 76.89 feet; thence S 36°43'48" E, a distance of 100.45 feet; thence S 71°21'45" E, a distance of 96.10 feet; thence S 59°16'20" E, a distance of 71.06 feet; thence N 62°16'50" E, a distance of 65.74 feet; thence N 80°39'24" E, a distance of 107.35 feet; thence N 80°00'58" E, a distance of 76.10 feet; thence N 79°51'39" E, a distance of 82.23 feet; thence N 45°45'03" E, a distance of 92.01 feet; thence N 38°43'50" E, a distance of 51.29 feet; thence N 23°08'19" E, a distance of 93.05 feet; thence N 55°40'09" E, a distance of 100.25 feet; thence N 61°45'23" E, a distance of 96.73 feet; thence N 83°33'19" E, a distance of 68.31 feet; thence S 87°56'12" E, a distance of 49.71 feet; thence S 12°43'22" E, a distance of 35.36 feet; thence S 72°46'38" E, a distance of 11.83 feet; thence N 80°29'24" E, a distance of 69.80 feet; thence N 64°15'22" E, a distance of 71.29 feet; thence N 56°59'59" E, a distance of 95.34 feet; thence S 72°53'10" E, a distance of 127.92 feet; thence S 53°19'39" E, a distance of 168.34 feet; thence S 45°35'16" E, a distance of 112.50 feet; thence S 32°20'29" E, a distance of 41.32 feet; thence S 49°17'50" E, a distance of 116.06 feet; thence S 41°57'42" E, a distance of 131.56 feet;

DESCRIPTION CONTINUED ON SHEET 2..

NOTES:

1) The bearings shown hereon are based on the Northerly Right-of-way line of Cypress Parkway, having a Grid bearing of N 74°59'27" W. The Grid bearings shown hereon refer to the State Plane Coordinate System, North American Datum of 1983 (NAD 83-2007 Adjustment) for the East Zone of Florida.

SEE SHEETS 1-3 FOR DESCRIPTION
 SEE SHEETS 4-5 FOR SKETCH
 SEE SHEETS 6-8 FOR LINE AND CURVE TABLES

PROJECT: DESCRIPTION SKETCH			Prepared For: TAYLOR MORRISON, INC.		
PHASE: WESTVIEW CDD SOUTH			(Not A Survey)		
DRAWN: MRC	DATE: 03/10/22	CHECKED BY: JDF			
REVISIONS					
DATE	DESCRIPTION	DRAWN BY	 GeoPoint Surveying, Inc.		
Judd D. French FLORIDA PROFESSIONAL SURVEYOR & MAPPER NO. LS7095					
			1 of 8		

Description Sketch

(Not A Survey)

..DESCRIPTION CONTINUED FROM SHEET 1

thence S 38°51'15" E, a distance of 84.20 feet; thence S 68°54'58" E, a distance of 357.66 feet; thence S 68°41'34" E, a distance of 295.11 feet; thence S 58°13'20" E, a distance of 131.09 feet; thence S 22°51'35" W, a distance of 119.06 feet; thence S 14°45'39" E, a distance of 71.44 feet; thence S 42°09'58" W, a distance of 47.15 feet; thence S 26°29'37" E, a distance of 89.70 feet; thence S 22°51'36" W, a distance of 136.51 feet; thence S 52°17'01" W, a distance of 85.35 feet; thence S 27°27'32" W, a distance of 109.08 feet; thence S 18°48'25" W, a distance of 74.97 feet; thence S 13°57'58" W, a distance of 102.48 feet; thence S 19°27'40" W, a distance of 98.37 feet; thence S 15°04'57" W, a distance of 100.78 feet; thence S 22°01'26" W, a distance of 89.07 feet; thence S 31°29'14" W, a distance of 46.51 feet; thence S 06°04'34" E, a distance of 46.82 feet; thence S 24°00'46" E, a distance of 66.48 feet; thence S 01°20'20" E, a distance of 152.95 feet; thence S 57°16'21" W, a distance of 13.86 feet; thence S 27°40'45" E, a distance of 65.58 feet; thence S 15°41'10" W, a distance of 120.34 feet; thence S 73°37'31" W, a distance of 26.61 feet; thence S 05°46'35" E, a distance of 33.45 feet; thence S 35°22'40" E, a distance of 47.63 feet; thence S 06°19'23" E, a distance of 76.45 feet; thence S 05°36'20" W, a distance of 70.86 feet; thence S 20°16'11" W, a distance of 62.91 feet; thence S 09°19'52" W, a distance of 52.28 feet; thence S 01°18'22" W, a distance of 40.21 feet; thence S 20°53'06" E, a distance of 59.34 feet; thence S 00°00'00" E, a distance of 30.29 feet; thence N 90°00'00" E, a distance of 22.86 feet; thence S 00°00'00" E, a distance of 221.06 feet; thence N 90°00'00" E, a distance of 100.00 feet; thence S 30°29'37" E, a distance of 1.73 feet; thence southeasterly, 7.56 feet along the arc of a tangent curve to the left having a radius of 25.00 feet and a central angle of 17°18'57" (chord bearing S 39°09'05" E, 7.53 feet); thence S 47°48'34" E, a distance of 17.20 feet; thence southeasterly, 5.75 feet along the arc of a tangent curve to the left having a radius of 25.00 feet and a central angle of 13°11'00" (chord bearing S 54°24'04" E, 5.74 feet); thence S 60°59'34" E, a distance of 12.51 feet; thence S 55°53'54" E, a distance of 14.14 feet; thence S 58°17'52" E, a distance of 18.28 feet; thence easterly, 8.10 feet along the arc of a tangent curve to the left having a radius of 25.00 feet and a central angle of 18°33'58" (chord bearing S 67°34'51" E, 8.07 feet); thence S 76°51'50" E, a distance of 15.32 feet; thence S 85°47'17" E, a distance of 18.48 feet; thence S 89°25'09" E, a distance of 15.87 feet; thence easterly, 2.32 feet along the arc of a tangent curve to the left having a radius of 25.00 feet and a central angle of 05°19'27" (chord bearing N 87°55'07" E, 2.32 feet); thence S 34°20'01" E, a distance of 92.87 feet; thence S 72°57'40" E, a distance of 47.47 feet; thence southerly, 19.68 feet along the arc of a non-tangent curve to the left having a radius of 50.00 feet and a central angle of 22°33'26" (chord bearing S 05°45'37" W, 19.56 feet); thence S 05°31'05" E, a distance of 57.39 feet; thence southeasterly, 32.46 feet along the arc of a tangent curve to the left having a radius of 50.00 feet and a central angle of 37°12'06" (chord bearing S 24°07'08" E, 31.90 feet); thence S 42°43'11" E, a distance of 57.91 feet; thence easterly, 76.75 feet along the arc of a tangent curve to the left having a radius of 50.00 feet and a central angle of 87°56'42" (chord bearing S 86°41'32" E, 69.43 feet); thence easterly, 145.52 feet along the arc of a reverse curve to the right having a radius of 200.00 feet and a central angle of 41°41'23" (chord bearing N 70°10'48" E, 142.34 feet); thence S 88°58'31" E, a distance of 131.62 feet; thence southeasterly, 92.85 feet along the arc of a tangent curve to the right having a radius of 60.00 feet and a central angle of 88°40'09" (chord bearing S 44°38'26" E, 83.86 feet); thence S 00°18'22" E, a distance of 1635.36 feet; thence southeasterly, 93.92 feet along the arc of a tangent curve to the left having a radius of 60.00 feet and a central angle of 89°41'21" (chord bearing S 45°09'02" E, 84.62 feet); thence S 89°52'13" E, a distance of 199.84 feet; to a point on the Westerly Right-of-way line of Poinciana Parkway; thence run along said Westerly Right-of-way line the following nine (9) courses: 1) S 00°00'19" W, a distance of 18.52 feet; 2) S 09°18'09" E, a distance of 890.71 feet; 3) S 09°18'09" E, a distance of 727.36 feet; 4) S 12°52'43" E, a distance of 802.37 feet; 5) S 09°17'26" E, a distance of 246.53 feet; 6) Southerly, 587.45 feet along the arc of a non-tangent curve to the left having a radius of 5131.08 feet and a central angle of 06°33'35" (chord bearing S 11°48'19" E, 587.13 feet); 7) S 15°12'39" E, a distance of 438.78 feet; 8) Southerly, 874.08 feet along the arc of a tangent curve to the right having a radius of 3275.00 feet and a central angle of 15°17'31" (chord bearing S 07°33'53" E, 871.49 feet);

DESCRIPTION CONTINUED ON SHEET 3..

NOTE:
SEE SHEETS 1-3 FOR DESCRIPTION
SEE SHEETS 4-5 FOR SKETCH
SEE SHEETS 6-8 FOR LINE AND CURVE TABLES

555 Winderly Pl, Suite 120
Maitland, Florida 32751
Phone: (321) 270-0440
Licensed Business No.: LB 7768


GeoPoint
Surveying, Inc.

Description Sketch

(Not A Survey)

..DESCRIPTION CONTINUED FROM SHEET 2

9) S 00°04'52" W, a distance of 361.94 feet a point at the intersection of said Westerly Right-of-way line of Poinciana Parkway and said Northerly Right-of-way line of Cypress Parkway; thence departing said Westerly Right-of-way line of Poinciana Parkway, run along said Northerly Right-of-way line of Cypress Parkway the following three (3) courses: 1) N 89°53'54" W, a distance of 112.69 feet; 2) Westerly, 1741.24 feet along the arc of a non-tangent curve to the left having a radius of 2650.00 feet and a central angle of 37°38'51" (chord bearing S 71°18'13" W, 1710.08 feet); 3) S 52°28'47" W, a distance of 413.82 feet to the POINT OF BEGINNING.

Containing 1015.431 acres, more or less.

NOTE:
SEE SHEETS 1-3 FOR DESCRIPTION
SEE SHEETS 4-5 FOR SKETCH
SEE SHEETS 6-8 FOR LINE AND CURVE TABLES

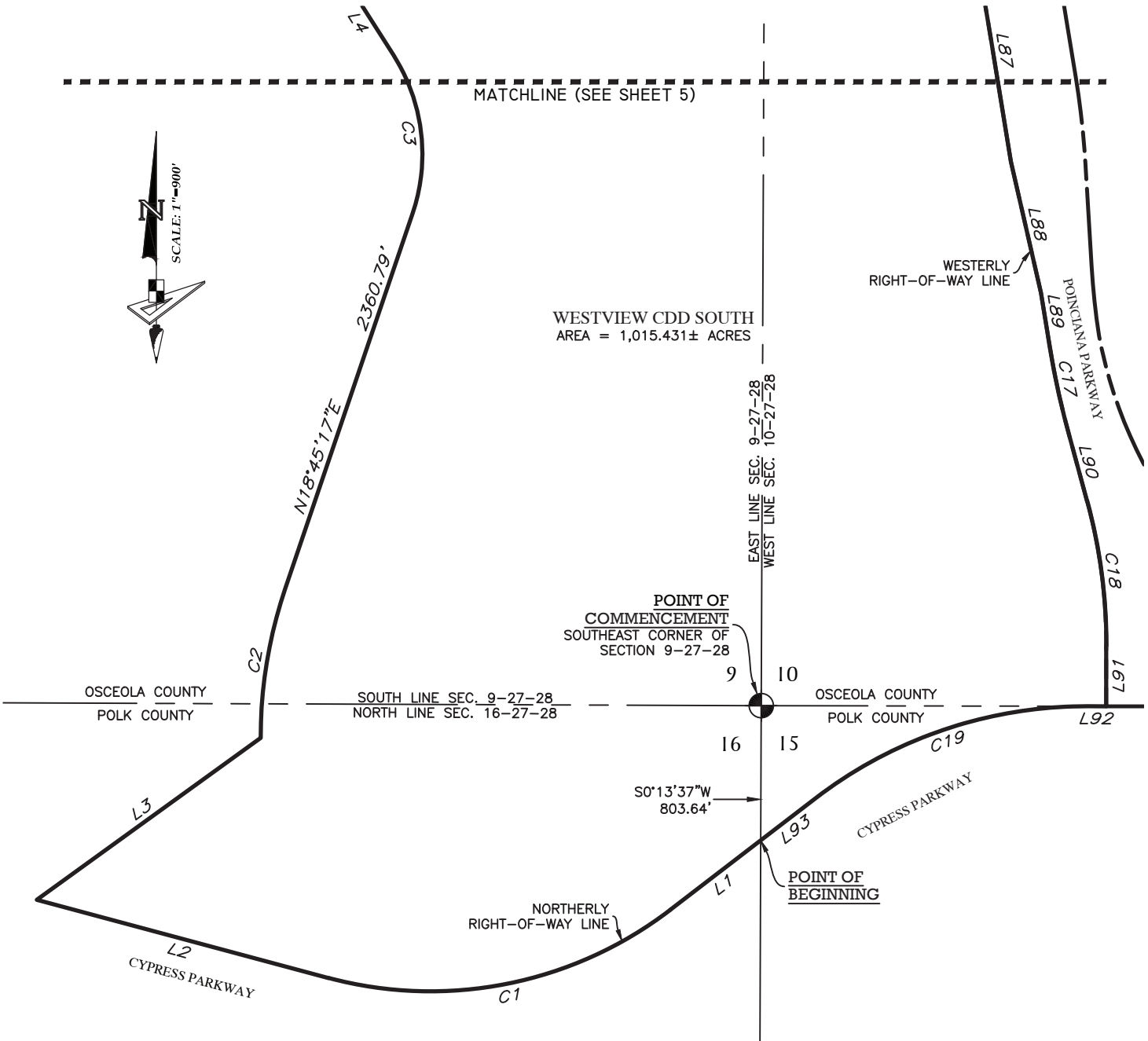
555 Winderly Pl, Suite 120
Maitland, Florida 32751
Phone: (321) 270-0440
Licensed Business No.: LB 7768



GeoPoint
Surveying, Inc.

Description Sketch

(Not A Survey)



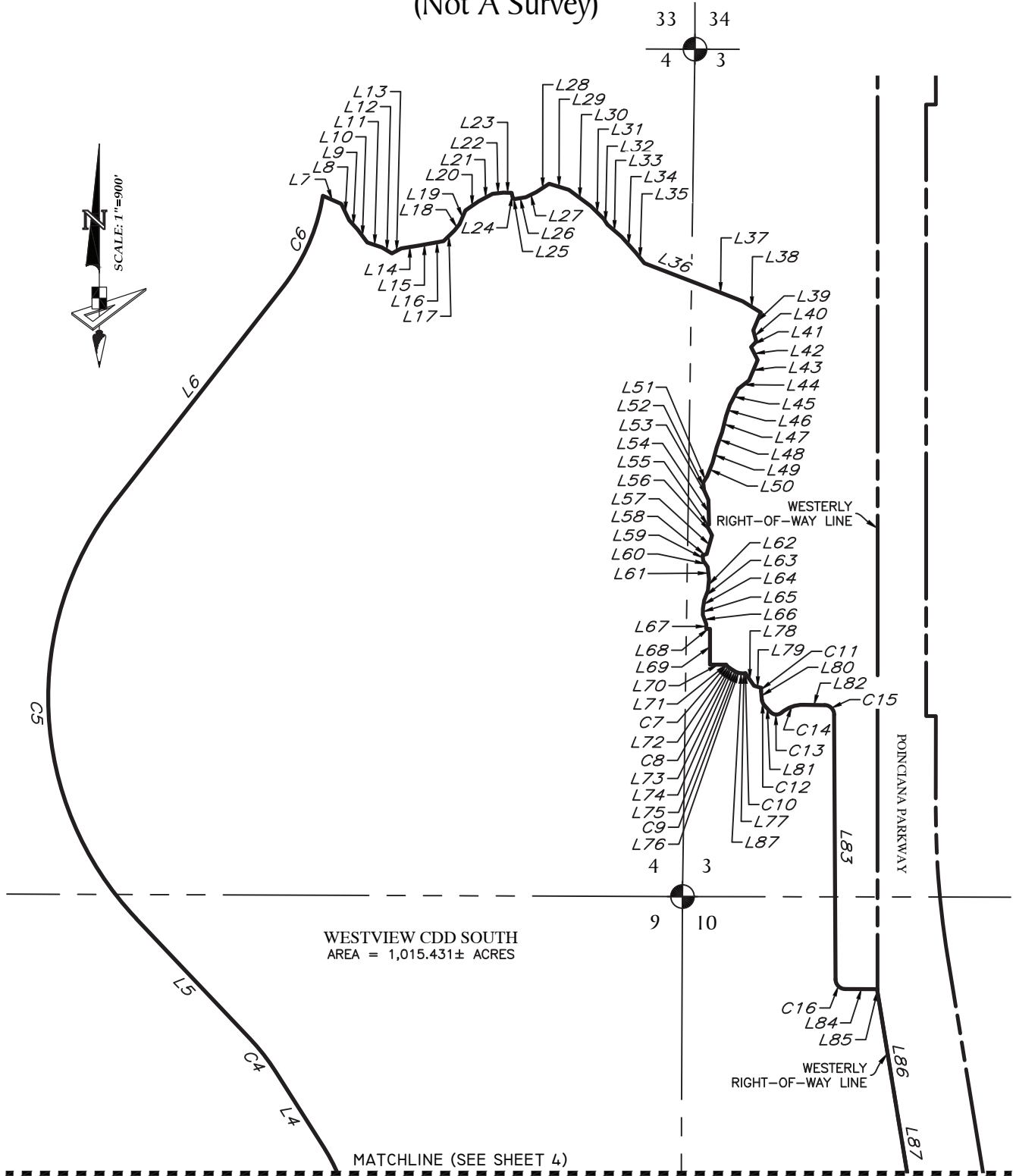
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Description Sketch

(Not A Survey)



WESTVIEW CDD SOUTH
AREA = 1,015.431± ACRES

NOTE:
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555 Winderly Pl, Suite 120
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Description Sketch

(Not A Survey)

LINE DATA TABLE		
NO.	BEARING	LENGTH
L1	S 52°28'47" W	680.63'
L2	N 74°59'27" W	1799.99'
L3	N 54°07'08" E	1647.94'
L4	N 32°28'02" W	557.54'
L5	N 43°28'02" W	1020.81'
L6	N 38°01'58" E	1675.56'
L7	S 66°08'13" E	124.48'
L8	S 25°39'19" E	112.35'
L9	S 42°09'48" E	76.89'
L10	S 36°43'48" E	100.45'
L11	S 71°21'45" E	96.10'
L12	S 59°16'20" E	71.06'
L13	N 62°16'50" E	65.74'
L14	N 80°39'24" E	107.35'
L15	N 80°00'58" E	76.10'
L16	N 79°51'39" E	82.23'
L17	N 45°45'03" E	92.01'
L18	N 38°43'50" E	51.29'
L19	N 23°08'19" E	93.05'
L20	N 55°40'09" E	100.25'
L21	N 61°45'23" E	96.73'
L22	N 83°33'19" E	68.31'
L23	S 87°56'12" E	49.71'
L24	S 12°43'22" E	35.36'
L25	S 72°46'38" E	11.83'

LINE DATA TABLE		
NO.	BEARING	LENGTH
L26	N 80°29'24" E	69.80'
L27	N 64°15'22" E	71.29'
L28	N 56°59'59" E	95.34'
L29	S 72°53'10" E	127.92'
L30	S 53°19'39" E	168.34'
L31	S 45°35'16" E	112.50'
L32	S 32°20'29" E	41.32'
L33	S 49°17'50" E	116.06'
L34	S 41°57'42" E	131.56'
L35	S 38°51'15" E	84.20'
L36	S 68°54'58" E	357.66'
L37	S 68°41'34" E	295.11'
L38	S 58°13'20" E	131.09'
L39	S 22°51'35" W	119.06'
L40	S 14°45'39" E	71.44'
L41	S 42°09'58" W	47.15'
L42	S 26°29'37" E	89.70'
L43	S 22°51'36" W	136.51'
L44	S 52°17'01" W	85.35'
L45	S 27°27'32" W	109.08'
L46	S 18°48'25" W	74.97'
L47	S 13°57'58" W	102.48'
L48	S 19°27'40" W	98.37'
L49	S 15°04'57" W	100.78'
L50	S 22°01'26" W	89.07'

NOTE:
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 SEE SHEETS 6-8 FOR LINE AND CURVE TABLES

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Description Sketch

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LINE DATA TABLE		
NO.	BEARING	LENGTH
L51	S 31°29'14" W	46.51'
L52	S 06°04'34" E	46.82'
L53	S 24°00'46" E	66.48'
L54	S 01°20'20" E	152.95'
L55	S 57°16'21" W	13.86'
L56	S 27°40'45" E	65.58'
L57	S 15°41'10" W	120.34'
L58	S 73°37'31" W	26.61'
L59	S 05°46'35" E	33.45'
L60	S 35°22'40" E	47.63'
L61	S 06°19'23" E	76.45'
L62	S 05°36'20" W	70.86'
L63	S 20°16'11" W	62.91'
L64	S 09°19'52" W	52.28'
L65	S 01°18'22" W	40.21'
L66	S 20°53'06" E	59.34'
L67	S 00°00'00" E	30.29'
L68	N 90°00'00" E	22.86'
L69	S 00°00'00" E	221.06'
L70	N 90°00'00" E	100.00'
L71	S 30°29'37" E	1.73'
L72	S 47°48'34" E	17.20'
L73	S 60°59'34" E	12.51'
L74	S 55°53'54" E	14.14'
L75	S 58°17'52" E	18.28'

LINE DATA TABLE		
NO.	BEARING	LENGTH
L76	S 76°51'50" E	15.32'
L77	S 89°25'09" E	15.87'
L78	S 34°20'01" E	92.87'
L79	S 72°57'40" E	47.47'
L80	S 05°31'05" E	57.39'
L81	S 42°43'11" E	57.91'
L82	S 88°58'31" E	131.62'
L83	S 00°18'22" E	1635.36'
L84	S 89°52'13" E	199.84'
L85	S 00°00'19" W	18.52'
L86	S 09°18'09" E	890.71'
L87	S 09°18'09" E	727.36'
L87	S 85°47'17" E	18.48'
L88	S 12°52'43" E	802.37'
L89	S 09°17'26" E	246.53'
L90	S 15°12'39" E	438.78'
L91	S 00°04'52" W	361.94'
L92	N 89°53'54" W	112.69'
L93	S 52°28'47" W	413.82'

NOTE:
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GeoPoint

Surveying, Inc.

Description Sketch

(Not A Survey)

CURVE DATA TABLE					
NO.	RADIUS	DELTA	ARC	CHORD	BEARING
C1	2350.00'	52°31'47"	2154.51'	2079.85'	S 78°44'41" W
C2	2773.10'	18°46'47"	908.94'	904.88'	N 09°22'02" E
C3	1100.00'	51°13'19"	983.39'	950.97'	N 06°51'23" W
C4	1357.39'	11°00'00"	260.60'	260.20'	N 37°58'02" W
C5	1984.85'	81°30'00"	2823.34'	2591.26'	N 02°43'02" W
C6	1225.00'	28°55'44"	618.51'	611.96'	N 23°34'06" E
C7	25.00'	17°18'57"	7.56'	7.53'	S 39°09'05" E
C8	25.00'	13°11'00"	5.75'	5.74'	S 54°24'04" E
C9	25.00'	18°33'58"	8.10'	8.07'	S 67°34'51" E
C10	25.00'	5°19'27"	2.32'	2.32'	N 87°55'07" E
C11	50.00'	22°33'26"	19.68'	19.56'	S 05°45'37" W
C12	50.00'	37°12'06"	32.46'	31.90'	S 24°07'08" E
C13	50.00'	87°56'42"	76.75'	69.43'	S 86°41'32" E
C14	200.00'	41°41'23"	145.52'	142.34'	N 70°10'48" E
C15	60.00'	88°40'09"	92.85'	83.86'	S 44°38'26" E
C16	60.00'	89°41'21"	93.92'	84.62'	S 45°09'02" E
C17	5131.08'	6°33'35"	587.45'	587.13'	S 11°48'19" E
C18	3275.00'	15°17'31"	874.08'	871.49'	S 07°33'53" E
C19	2650.00'	37°38'51"	1741.24'	1710.08'	S 71°18'13" W

NOTE:
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WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT

5A

LOCALiQ

The Gainesville Sun | The Ledger
Daily Commercial | Ocala StarBanner
News Chief | Herald-Tribune

PO Box 631244 Cincinnati, OH 45263-1244

PROOF OF PUBLICATION

DAPHNE GILLYARD
Westview South CDD
2300 Glades RD # 410W
Boca Raton FL 33431-8556

STATE OF WISCONSIN, COUNTY OF BROWN

The Ledger-News Chief, a newspaper printed and published in the city of Lakeland, and of general circulation in the County of Polk, State of Florida, and personal knowledge of the facts herein state and that the notice hereto annexed was Published in said newspapers in the issue dated or by publication on the newspaper's website, if authorized, on:

01/12/2023, 01/19/2023

and that the fees charged are legal.
Sworn to and subscribed before on 01/19/2023

Legal Clerk

Notary, State of WI, County of Brown

My commission expires

Publication Cost: \$2302.00

Order No: 8304840

of Copies:

Customer No: 891317

-1

PO #:

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VICKY FELTY
Notary Public
State of Wisconsin

6
**PROOF OF
PUBLICATION**
From

**OSCEOLA
NEWS-GAZETTE**

**STATE OF FLORIDA
COUNTY OF OSCEOLA**

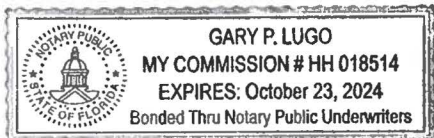
Before me, the undersigned authority,
personally appeared Pamela Bikowicz,
who under oath says that she is the
Business Manager of the
Osceola News-Gazette, a weekly
newspaper published at Kissimmee, in
Osceola County, Florida; that the attached
copy of the advertisement was published
in the regular and entire edition of said
newspaper in the following issues:

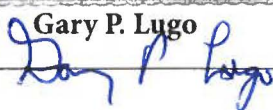
JANUARY 12, 2023

Affiant further says that the
Osceola News-Gazette is a newspaper
published in Kissimmee, in said
Osceola County, Florida, and that
the said newspaper has heretofore
been continuously published in said
Osceola County, Florida, for a period
of one year preceding the first publication
of the attached copy of advertisement;
and affiant further says that she has
neither paid nor promised any person,
firm or corporation any discount, rebate,
commission or refund for the purpose of
securing this advertisement for publication
in the said newspaper.

Sworn and subscribed before me
by Pamela Bikowicz, who is
personally known to me this





Gary P. Lugo


IN THE MATTER OF: FIRST PUBLICATION: 1/12/23

WESTVIEW SOUTH LAST PUBLICATION: 1/12/23
CDD

NOTICE OF
PUBLIC HEARING
IMPOSITION OF
SPECIAL ASSESSMENTS



Make remittance to: Osceola News-Gazette
22 W. Monument Ave., Ste. 5, Kissimmee, FL 34744
Phone: 407-846-7600

Email: glugo@osceolanewsgazette.com
You can also view your Legal Advertising on
www.aroundosceola.com or www.floridapublicnotices.com

St. Cloud

Support cancer survivors at PinkToberfest

By Lisa Goldmacher
St. Cloud Columnist

PinkToberfest 2022, rescheduled from October due to Hurricane Ian, will take place on Jan. 21 from 10 a.m. to 4 p.m. at along the St. Cloud Lakeshore. This event, presented by Pink Heals St. Cloud, Logan Smith and the City of St. Cloud, helps to raise awareness and funds for the St. Cloud Charter of Pink Heals, a non-profit healthcare support group that provides financial

and emotional support for individuals and families battling cancer in St. Cloud.

This free family event will include raffles, vendors and a bounce house. The highlight of the event is the Pink Fire Truck Pull Contest. The contest consists of teams of ten competing to pull a pink fire truck at the St. Cloud Lakefront as fast as possible. The fee to enter a team is \$200. The cost to participate as a vendor is \$25. For more

information, contact Shawnta Price at 407-957-7226 or email Shawnta.Price@stcloud.org.

► The Downtown St. Cloud Semi-Annual Sidewalk Sale is this Saturday (Jan. 14) at 9 a.m. This is a great opportunity to grab some end-of-season items on sale from local shops downtown. You can also enjoy some cafes downtown while you shop and support a number of local businesses. ► St. Cloud Chamber

of Commerce's next Coffee Co-op will be on Tuesday, Jan. 17 at 8:30 a.m. at Huntington Learning Center, 4554 13th St. Members and non-members are welcome. Refreshments will be provided by Dunkin' St. Cloud. Register at www.stcloudchamber.com.

► Don't forget to sign up for the 16th annual Redneck Gala! It will be held on Saturday, Jan. 28 from 5-10 p.m. at the Ranch (5452 Jones Road). We're hoping for some

much warmer weather than last year!

This fun filled evening boasts live entertainment from Bryan Jones and the Barstool Prophets. There will also be Redneck games, beer, wine and a steak dinner with all the fixings. The silent auction has never-seen-before items to bid on. The Redneck Gala is a fundraiser to help support the efforts of the St. Cloud Main Street program in their mission for economic development and historic preservation

in Historic Downtown St. Cloud. Tickets are \$60 per person (early bird sale ends Monday, Jan. 16) with corporate tables available. To purchase tickets, go to <https://bit.ly/3Vq0QpB>.

► Guardian Ad Litem Osceola County is collecting new suitcases for children to pack their belongs when they are placed in a home. These suitcases must have wheels and be brand new. Drop off location is the Double J Salon (3684 Old Canoe Creek Road).

NOTICE OF PUBLIC HEARINGS TO CONSIDER THE IMPOSITION OF SPECIAL ASSESSMENTS PURSUANT TO SECTIONS 170.07 AND 197.3632, FLORIDA STATUTES, BY WESTVIEW SOUTH COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF SPECIAL MEETING OF WESTVIEW SOUTH COMMUNITY DEVELOPMENT DISTRICT

In accordance with Chapters 170, 190 and 197, Florida Statutes, the Westview South Community Development District's ("District") Board of Supervisors ("Board") hereby provides notice of the following public hearings and public meeting:

NOTICE OF PUBLIC HEARINGS

DATE:	February 8, 2023
TIME:	2:00 p.m.
LOCATION:	Hampton Inn & Suites Orlando South Lake Buena Vista 4971 Calypso Cay Way Kissimmee, Florida 34746

The purpose of the public hearings announced above is to consider the imposition of special assessments ("Debt Assessments"), and adoption of assessment rolls to secure proposed bonds, on benefited lands within the District, and, to provide for the levy, collection and enforcement of the Debt Assessments. The proposed bonds secured by the Debt Assessments are intended to finance certain public infrastructure improvements, including, but not limited to, stormwater management, water and sewer utilities, landscape, irrigation, lighting, and other infrastructure improvements (together, "Project"), benefitting certain lands within the District. The Project is described in more detail in the Engineer's Report, dated December 2022 ("Engineer's Report"). Specifically, the Project includes will provide public infrastructure benefitting all lands within the District, as identified in the Engineer's Report. The Debt Assessments are proposed to be levied as one or more assessment liens and allocated to the benefitted lands within various assessment areas, as set forth in the Master Special Assessment Methodology Report, dated December 8, 2022 ("Assessment Report"). At the conclusion of the public hearings, the Board will, by resolution, levy and impose assessments as finally approved by the Board. A special meeting of the District will also be held where the Board may consider any other business that may properly come before it.

The proposed District is located entirely within both Osceola County and Polk County, and covers approximately 1,015.431 acres of land, more or less. The site is generally located northwest of the intersection of Poinciana Parkway and Cypress Parkway. A geographic depiction of the District is shown below. All lands within the District are expected to be improved in accordance with the reports identified above.

A description of the property to be assessed and the amount to be assessed to each piece or parcel of property may be ascertained at the "District's Office" located at c/o Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 (877)276-0889. Also, a copy of the agendas and other documents referenced herein may be obtained from the District Office.

Proposed Debt Assessments

The proposed Debt Assessments are in the total principal amount of \$211,425,000 (not including interest or collection costs), and are as follows:

Product Type	Number of Units	Equivalent Residential Unit (ERU)	Maximum Principal Bond Assessments	Maximum Annual Bond Assessments
Townhome	597	0.50	\$50,935.96	\$4,865.07
SF 32'	112	0.65	\$66,216.75	\$6,257.30
SF 40'	112	0.80	\$81,497.54	\$7,701.30
SF 45'	757	0.90	\$91,684.74	\$8,663.96
SF 50'	812	1.00	\$101,871.93	\$9,626.62
SF 60'	101	1.20	\$122,246.31	\$11,551.94

*Amount includes principal only, and not interest or collect costs

**Amount includes estimated 3% County collection costs and 4% early payment discounts

NOTE: ALL OF THE ASSESSMENT FIGURES, INCLUDING BUT NOT LIMITED TO RELATIVE ERU FACTORS AND MAXIMUM ASSESSMENTS ARE SUBJECT TO CHANGE AT THE PUBLIC HEARINGS.

The assessments may be prepaid in whole at any time, or in some instances in part, or may be paid in not more than thirty (30) annual installments subsequent to the issuance of debt to finance the improvements. These annual assessments will be collected on the County tax roll by the Tax Collector. Alternatively, the District may choose to directly collect and enforce these assessments.

The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. The public hearings and meeting may be continued to a date, time, and place to be specified on the record. There may be occasions when staff or board members may participate by speaker telephone. Any person requiring special accommodations because of a disability or physical impairment should contact the District Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

Please note that all affected property owners have the right to appear and comment at the public hearings and meeting, and may also file written objections with the District Office within twenty (20) days of issuance of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

District Manager

RESOLUTION 2023-25

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WESTVIEW SOUTH COMMUNITY DEVELOPMENT DISTRICT DECLARING SPECIAL ASSESSMENTS; DESIGNATING THE NATURE AND LOCATION OF THE PROPOSED IMPROVEMENTS; DECLARING THE TOTAL ESTIMATED COST OF THE IMPROVEMENTS, THE PORTION TO BE PAID BY ASSESSMENTS, AND THE MANNER AND TIMING IN WHICH THE ASSESSMENTS ARE TO BE PAID; DESIGNATING THE LANDS UPON WHICH THE ASSESSMENTS SHALL BE LEVIED; PROVIDING FOR AN

ASSESSMENT PLAT AND A PRELIMINARY ASSESSMENT ROLL; ADDRESSING THE SETTING OF PUBLIC HEARINGS; PROVIDING FOR PUBLICATION OF THIS RESOLUTION; AND ADDRESSING CONFLICTS, SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the Westview South Community Development District ("District") is a local unit of special-purpose government organized and existing under and pursuant to Chapter 190, Florida Statutes; and

WHEREAS, the District is authorized by Chapter 190, Florida Statutes, to finance, fund, plan, establish, acquire, install, equip, operate, extend, construct, or reconstruct roadways, sewer and water distribution systems, stormwater management/earthwork improvements, landscape, irrigation and entry features, conservation and mitigation, street lighting and other infrastructure projects, and services necessitated by the development of, and serving lands within, the District; and

WHEREAS, the District hereby determines to undertake, install, plan, establish, construct or reconstruct, enlarge or extend, equip, acquire, operate, and/or maintain the portion of the infrastructure improvements comprising the District's overall capital improvement plan as described in the Engineer's Report, dated December 2022 ("Project"), which is attached hereto as Exhibit A and incorporated herein by reference; and

WHEREAS, it is in the best interest of the District to pay for all or a portion of the cost of the Project by the levy of special assessments ("Assessments") using the methodology set forth in that Master Special Assessment Methodology Report, dated December 8, 2022, which is attached hereto as Exhibit B, incorporated herein by reference, and on file with the District Manager at c/o Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 ("District Records Office");

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WESTVIEW SOUTH COMMUNITY DEVELOPMENT DISTRICT:

1. **AUTHORITY FOR THIS RESOLUTION; INCORPORATION OF RECITALS.** This Resolution is adopted pursuant to the provisions of Florida law, including without limitation Chapters 170, 190 and 197, Florida Statutes. The recitals stated above are incorporated herein and are adopted by the Board as true and correct statements.

2. **DECLARATION OF ASSESSMENTS.** The Board hereby declares that it has determined to undertake the Project and to defray all or a portion of the cost thereof by the Assessments.

3. **DESIGNATING THE NATURE AND LOCATION OF IMPROVEMENTS.** The nature and general location of and plans and specifications for the Project are described in **Exhibit A**, which is on file at the District Records Office. **Exhibit B** is also on file and available for public inspection at the same location.

4. DECLARING THE TOTAL ESTIMATED COST OF THE IMPROVEMENTS, THE PORTION TO BE PAID BY ASSESSMENTS, AND THE MANNER AND TIMING IN WHICH THE ASSESSMENTS ARE TO BE PAID.

A. The total estimated cost of the Project is **\$154,334,704.70** ("Estimated Cost").

B. The Assessments will defray approximately **\$211,425,000.00**, which is the anticipated maximum par value of any bonds and which includes all or a portion of the Estimated Cost, as well as other financing-related costs, as set forth in **Exhibit B**, and which is in addition to interest and collection costs. On an annual basis, the Assessments will defray no more than **\$18,780,340.10** per year, again as set forth in **Exhibit B**.

C. The manner in which the Assessments shall be apportioned and paid is set forth in **Exhibit B**, as may be modified by supplemental assessment resolutions. The Assessments will constitute a "master" lien, which may be imposed without further public hearing in one or more separate liens each securing a series of bonds, and each as determined by supplemental assessment resolution. With respect to each lien securing a series of bonds, the special assessments shall be paid in not more than (30) thirty yearly installments. The special assessments may be payable at the same time and in the same manner as are ad-valorem taxes and collected pursuant to Chapter 197, Florida Statutes; provided, however, that in the event the uniform non ad-valorem assessment method of collecting the Assessments is not available to the District in any year, or if determined by the District to be in its best interest, the Assessments may be collected as is otherwise permitted by law, including but not limited to by direct bill. The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

5. **DESIGNATING THE LANDS UPON WHICH THE SPECIAL ASSESSMENTS SHALL BE LEVIED.** The Assessments securing the Project shall be levied on the lands within the District, as described in Exhibit B, and as further designated by the assessment plat hereinafter provided for.

6. **ASSESSMENT PLAT.** Pursuant to Section 170.04, Florida Statutes, there is on file, at the District Records Office, an assessment plat showing the area to be assessed with certain plans and specifications describing the Project and the estimated cost of the Project, all of which shall be open to inspection by the public.

7. **PRELIMINARY ASSESSMENT ROLL.** Pursuant to Section 170.06, Florida Statutes, the District Manager has caused to be made a preliminary assessment roll, in accordance with the method of assessment described in Exhibit B hereto, which shows the lots and lands assessed, the amount of benefit to and the assessment against each lot or parcel of land and the number of annual installments into which the assessment may be divided, which assessment roll is hereby adopted and approved as the District's preliminary assessment roll.

8. **PUBLIC HEARINGS DECLARED; DIRECTION TO PROVIDE NOTICE OF THE HEARINGS.** Pursuant to Sections 170.07 and 197.3632(4)(b), Florida Statutes, among other provisions of Florida law, there are hereby declared two public hearings to be held as follows:

DID YOU KNOW?

Safety Tip Week 2: Enable Privacy Settings on all Electronic Devices

Human Trafficking Safety Tip Week 2: Use Discretion on Social Media Sites

Speak with your children and teenagers about posting on social networking sites, to be cautious not to provide unnecessary information regarding daily activities or close friends and family. Human traffickers use online information to build trust via the internet with the intent to commit a sexual offense or abduction.

This is a broad category of online exploitation and includes sextortion, in which a child is being groomed to take sexually explicit images and/or ultimately meet face-to-face with someone for sexual purposes, or to engage in a sexual conversation online or, in some instances, to sell/trade the child's sexual images.

This type of victimization takes place across every platform, social media, messaging apps, gaming platforms. Children and teens may not take the first steps in disclosing to you an uncomfortable online interaction.



JANUARY IS HUMAN TRAFFICKING AWARENESS MONTH

NOTICE OF PUBLIC HEARINGS

DATE: February 8, 2023
 TIME: 2:00 p.m.
 LOCATION: Hampton Inn & Suites Orlando South Lake Buena Vista
 4971 Calypso Cay Way
 Kissimmee, Florida 34746

The purpose of the public hearings is to hear comment and objections to the proposed special assessment program for District improvements as identified in the preliminary assessment roll, a copy of which is on file and as set forth in Exhibit B. Interested parties may appear at that hearing or submit their comments in writing prior to the hearings at the District Records Office.

Notice of said hearings shall be advertised in accordance with Chapters 170, 190 and 197, Florida Statutes, and the District Manager is hereby authorized and directed to place said notice in a newspaper of general circulation within the counties in which the District is located (by two publications one week apart with the first publication at least twenty (20) days prior to the date of the hearing established herein). The District Manager shall file a publisher's affidavit with the District Secretary verifying such publication of notice. The District Manager is further authorized and directed to give thirty (30) days written notice by mail of the time and place of this hearing to the owners of all property to be assessed and include in such notice the amount of the assessment for each such property owner, a description of the areas to be improved and notice that information concerning all assessments may be ascertained at the District Records Office. The District Manager shall file proof of such mailing by affidavit with the District Secretary.

9. PUBLICATION OF RESOLUTION. Pursuant to Section 170.05, Florida Statutes, the District Manager is hereby directed to cause this Resolution to be published twice (once a week for two (2) weeks) in a newspaper of general circulation within the counties in which the District is located and to provide such other notice as may be required by law or desired in the best interests of the District.

10. CONFLICTS. All resolutions or parts thereof in conflict herewith are, to the extent of such conflict, superseded and repealed.

11. SEVERABILITY. If any section or part of a section of this resolution be declared invalid or unconstitutional, the validity, force, and effect of any other section or part of a section of this resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a section of this resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.

12. EFFECTIVE DATE. This Resolution shall become effective upon its adoption.

PASSED AND ADOPTED this 8th day of December, 2022.

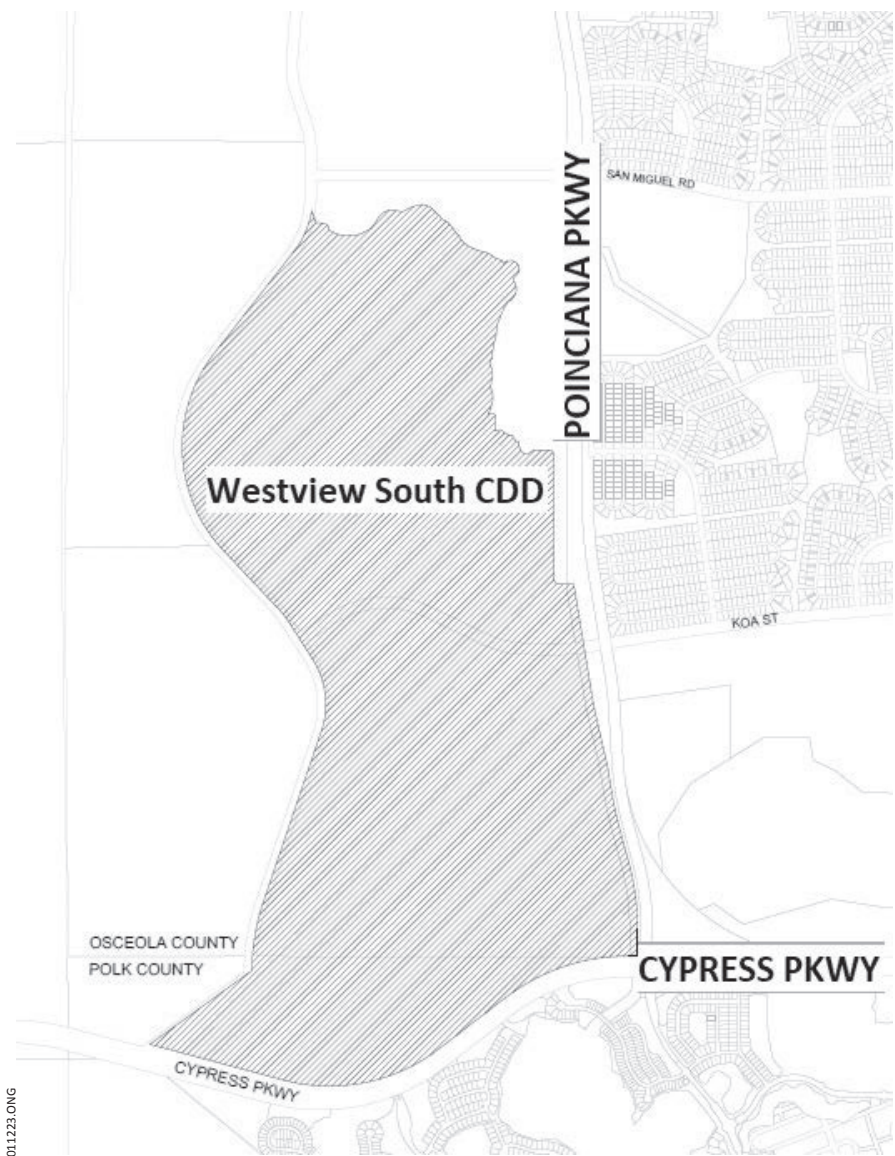
ATTEST: WESTVIEW SOUTH
 COMMUNITY DEVELOPMENT DISTRICT

/s/ Cindy Cerbone
 Secretary/Assistant Secretary

/s/ Josh Kalin
 Chairman

Exhibit A: Engineer's Report, dated December 2022

Exhibit B: Master Special Assessment Methodology Report, dated December 8, 2022



Focus on mental health as a New Year's Resolution

By Stan Popovich

People who are stressed out by their life events should make it a priority to get help and take care of their mental health as a new year's resolution. Getting professional help for dealing with your persistent fears and anxieties is the single most important step in managing your mental health.

With this in mind, here are a few reasons why getting help for your mental health problems is so important.

You will get tips on handling your mental health issues: Getting professional help can lead to additional insights and suggestions to manage your stress and anxiety problems. A professional counselor can give you many ideas on how you can successfully manage your fears and anxieties. This is important in getting your life back on track.

Get access to different resources: Most counselors and psychologists know of ways to get rid of your fears. They can recommend certain treatments that will improve your situation. The only way you can get access to these treatments is if you talk to a counselor. Ask your primary care physician if he or she knows anyone that can be of assistance.

You can't manage your anxieties all by yourself: Your fears, anxieties, and depression can be difficult to manage and more than likely you will need some direction. Many people think that they can overcome their mental health problems on their own. This is a mistake. A person should seek assistance to start the recovery process.

You will improve: As you work with a professional, you will improve on your skill sets in managing your fears. You will be able to overcome your anxieties over time which will benefit you later on in your life. Knowing how to boost your mental health will get your life back on track and will make you much happier.

Once you decide to make it a priority to manage your mental health, the next step is to find a mental health counselor. Here are a few suggestions on how to find someone who can help you.

Talk to your doctor or primary care physician: Your medical or family doctor is a great source in finding a therapist. Explain to your doctor your problems and he or she can point you in the right direction in seeking the proper treatment. Your primary care physician may even know of some low-cost services that you

can use to your advantage. Ask your friends and relatives for advice: Use your network of friends and relatives to see if they know of any reputable counselors that are nearby. Many churches and nonprofit agencies offer a variety of mental health programs in your area. Asking the people who attend these groups may be aware of some programs.

Join a local mental health support group: Go to a support group in your area and ask if anyone knows of a therapist that can help you with your mental health issues. Many people who are active in these groups will be able to give you some names of people in the area that can help you out. In addition, the people in these groups will be able to relate to your situation.

Finally, it is important to apply the techniques you learned from your counselor and others in your daily living. The key is to take things one day at a time. It takes practice in order to manage the stress and anxieties in your life. The key is to be patient and not to get frustrated and give up.

Stan Popovich is the author of the popular managing fear book, "A Layman's Guide to Managing Fear." For more information and free mental health advice, visit www.managingfear.com.

FDLE Commissioner warns about dangers of fentanyl

Staff Report

Last week, Florida Department of Law Enforcement Commissioner Mark Glass released the Florida Medical Examiners Drugs in Deceased Persons report.

The report is online at <https://www.fdle.state.fl.us/MEC/Publications-and-Forms>.

Following publication, he released a statement, noting Florida's Medical Examiners determined nearly 6,000 people statewide died with some connection to fentanyl in 2021.

"It is by far the most lethal drug in Florida killing across all ages and communities, with most victims between the ages of 35 and 50," Glass said. "We know that illegal fentanyl is being manufactured in Mexico and smuggled across our southern border into our country and our state. Fentanyl is cheap, odorless and tasteless, but is more potent than heroin."

He noted that Mexican cartels have begun mixing fentanyl into a variety of drugs for other useful

purposes, including Adderall, Xanax and other counterfeit prescription pills, as well as mixing it with heroin and cocaine.

"Many victims aren't even aware they've taken fentanyl. And DEA lab testing shows that six out of 10 fentanyl-laced fake prescription pills contain a potentially lethal dose of fentanyl," Glass said.

As part of the "One Pill Can Kill!" campaign, Floridians are encouraged to only get prescription drugs from a pharmacy, and go on the theory that no pill purchased online is safe. Parents should talk to their children and make sure they understand the dangers.

This year, in partnership with the Florida Highway Patrol and local law enforcement agencies throughout Florida, FDLE conducted several criminal interdictions. In these statewide operations, more than 60 suspects were arrested on drug charges and more than \$600,000 worth of illicit drugs were seized.

"We will continue these interdictions. Florida is

also educating our young people through the First Lady's campaign, 'The

"Many victims aren't even aware they've taken fentanyl. And DEA lab testing shows that six out of 10 fentanyl-laced fake prescription pills contain a potentially lethal dose of fentanyl."

— MARK GLASS,
 FL Dept. of Law Enforcement
 Commissioner

Facts. Your Future' which is reinventing the way substance abuse prevention is taught in our schools," Glass said. "It's not 'Just Say No' — it's 'Just Say No and Here's Why.'"

And for those who need help with substance abuse or know someone who does, Florida's Hope for Healing program can help navigate the many ways Floridians can access help. Learn more at Hope for Healing Florida (www.hopeforhealingfl.com/).

NEWS

Continued from Page 4

to the class and William Rivers, the honorary members (Brenda Hailey, Angela Howard, Ralph Tisdale, Harvieta Phillips, and Latrice Lewis) were recognized, and meet, greet, and eat were the highlights of the evening.

Saturday was T-Shirt Extravaganza Day, and two gatherings of fun and

games were the focus of the afternoon and evening. The hilarity and enjoyment of the games had all attendees in laughter.

Sunday was the last day of the reunion that included the discussion of how the class dealt with COVID-19 and adjustments to the challenges endured. Blessings were the total

response of the discussion with each attendee expressing how God blessed them this year.

"It was another blast with the class, and as we look forward to next year, we will continue to be loyal and keep the memory of Kissimmee High School in our hearts," Class President Diane McCullum Tisdale said.

WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT

5B


STATE OF FLORIDA)
COUNTY OF PALM BEACH)

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, this day personally appeared Jonah Reuther, who by me first being duly sworn and deposed says:

1. I am over eighteen (18) years of age and am competent to testify as to the matters contained herein. I have personal knowledge of the matters stated herein.
2. I, Jonah Reuther, am employed by Wrathell, Hunt and Associates, LLC, and, in the course of that employment, serve as Assessment Roll Coordinator for the Westview South Community Development District.
3. Among other things, my duties include preparing and transmitting correspondence relating to the Westview South Community Development District.
4. I do hereby certify that on January 9, 2023 and in the regular course of business, I caused the letter, in the form attached hereto as Exhibit A, to be sent notifying affected landowners in the Westview South Community Development District of their rights under Chapters 170, 190 and 197, *Florida Statutes*, with respect to the District's anticipated imposition of assessments.
5. I have personal knowledge of having sent the letters to the addressees, and those records are kept in the course of the regular business activity for my office.

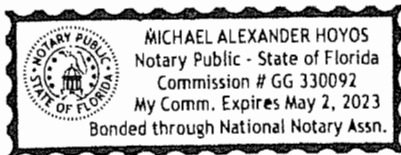
FURTHER AFFIANT SAYETH NOT.

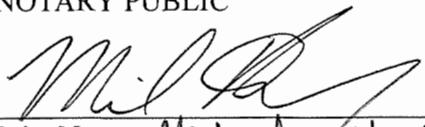


Jonah Reuther

SWORN TO (OR AFFIRMED) AND SUBSCRIBED before me by means of physical presence or online notarization, this 9th day of January, 2023, by Jonah Reuther, for Wrathell, Hunt and Associates, LLC, who is personally known to me or [] has provided _____ as identification, and who did ___ / did not ___ take an oath.

NOTARY PUBLIC





Print Name: Michael Hoyos
Notary Public, State of Florida
Commission No.: GG 330092
My Commission Expires: May 2, 2023

EXHIBIT A: Mailed Notice

EXHIBIT A

1. The first part of the document is a list of the names of the members of the committee who were appointed to study the problem of the shortage of housing in the city of New York.

2. The second part of the document is a list of the names of the members of the committee who were appointed to study the problem of the shortage of housing in the city of New York.

3. The third part of the document is a list of the names of the members of the committee who were appointed to study the problem of the shortage of housing in the city of New York.

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2600 LAKE LUCIEN DR STE 350
MAITLAND, FL 32751



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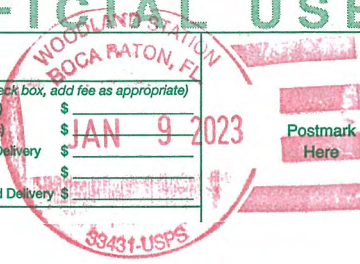
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Postage	\$	
Total Post	\$	



Postmark Here

LT WESTVIEW LLC
4900 N SCOTTSDALE RD STE 2200
SCOTTSDALE, AZ 85251

Westview South
Community Development District
OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W•Boca Raton, Florida 33431
Phone: (561) 571-0010•Toll-free: (877) 276-0889•Fax: (561) 571-0013

January 9, 2022

Via First Class U.S. Mail

AVATAR PROPERTIES INC
2600 LAKE LUCIEN DR STE 350
MAITLAND, FL 32751

RE: *Westview South Community Development District (“District”)*
Notice of Hearings on Debt Assessments
See attached Legal Description

Dear Property Owner:

In accordance with Chapters 170, 190 and 197, Florida Statutes, the District’s Board of Supervisors (“**Board**”) hereby provides notice of the following public hearings, and public meeting:

NOTICE OF PUBLIC HEARINGS

DATE:	February 8, 2023
TIME:	2:00 p.m.
LOCATION:	Hampton Inn & Suites Orlando South Lake Buena Vista 4971 Calypso Cay Way Kissimmee, Florida 34746

The purpose of the public hearings announced above is to consider the imposition of special assessments (“**Debt Assessments**”), and adoption of assessment rolls to secure proposed bonds, on benefited lands within the District, and, to provide for the levy, collection and enforcement of the Debt Assessments. The proposed bonds secured by the Debt Assessments are intended to finance certain public infrastructure improvements, including, but not limited to, stormwater management, water and sewer utilities, landscape, irrigation, lighting, and other infrastructure improvements (together, “**Project**”), benefitting certain lands within the District. The Project is described in more detail in the *Engineer’s Report*, dated December 2022 (“**Engineer’s Report**”). Specifically, the Project includes a Capital Improvement Plan to provide public infrastructure benefitting all lands within the District, as identified in the Engineer’s Report. The Debt Assessments are proposed to be levied as one or more assessment liens and allocated to the benefitted lands within various assessment areas, as set forth in the *Master Special Assessment Methodology Report*, dated December 8, 2022 (“**Assessment Report**”). Copies of the Engineer’s Report and Assessment Report are attached hereto. As required by Chapters 170, 190 and 197, *Florida Statutes*, the Assessment Report, together with the Engineer’s Report, describe in more detail the purpose of the Debt Assessments; the total amount to be levied against each parcel of land within the District; the units of measurement to be applied against each parcel to determine the Debt Assessments; the number of such units contained within each parcel; and the total revenue the District will collect by the Debt Assessments. At the conclusion of the public hearings, the Board will, by resolution, levy and impose assessments as finally approved by the Board. A special meeting of the District will also be held where the Board may consider any other business that may properly come before it. NOTE: ALL OF THE ASSESSMENT FIGURES, INCLUDING BUT NOT LIMITED TO RELATIVE ERU FACTORS AND MAXIMUM ASSESSMENTS ARE SUBJECT TO CHANGE AT THE PUBLIC HEARINGS.

The Debt Assessments constitute a lien against benefitted property located within the District just as do each year's property taxes. For the Debt Assessments, the District may elect to have the County Tax Collector(s) collect the assessments, or alternatively may collect the assessments by sending out an annual bill. For delinquent assessments that were initially directly billed by the District, the District may initiate a foreclosure action or may place the delinquent assessments on the next year's county tax bill. IT IS IMPORTANT TO PAY YOUR ASSESSMENT BECAUSE FAILURE TO PAY WILL CAUSE A TAX CERTIFICATE TO BE ISSUED AGAINST THE PROPERTY WHICH MAY RESULT IN LOSS OF TITLE, OR FOR DIRECT BILLED ASSESSMENTS, MAY RESULT IN A FORECLOSURE ACTION, WHICH ALSO MAY RESULT IN A LOSS OF TITLE. The District's decision to collect assessments on the tax roll or by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

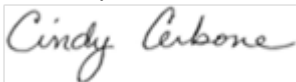
The proposed District is located entirely within both Osceola County and Polk County, and covers approximately 1,015.431 acres of land, more or less. The site is generally located northwest of the intersection of Poinciana Parkway and Cypress Parkway. All lands within the District are expected to be improved in accordance with the reports identified above. A geographic description of the property to be assessed and the amount to be assessed to each piece or parcel of property may be ascertained at the "**District's Office**" located at c/o Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 (877)276-0889. Also, a copy of the agendas and other documents referenced herein may be obtained from the District Office.

The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. The public hearings and meeting may be continued to a date, time, and place to be specified on the record. There may be occasions when staff or board members may participate by speaker telephone. Any person requiring special accommodations because of a disability or physical impairment should contact the District Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

Please note that all affected property owners have the right to appear and comment at the public hearings and meeting, and may also file written objections with the District Office within twenty (20) days of issuance of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

If you have any questions, please do not hesitate to contact the District Office.

Sincerely,



Cindy Cerbone
District Manager

ATTACHMENTS: Engineer's Report and Assessment Report (with Legal Descriptions of Lands)

Westview South
Community Development District
OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W•Boca Raton, Florida 33431
Phone: (561) 571-0010•Toll-free: (877) 276-0889•Fax: (561) 571-0013

January 9, 2022

Via First Class U.S. Mail

LT WESTVIEW LLC
4900 N SCOTTSDALE RD STE 2200
SCOTTSDALE, AZ 85251

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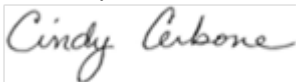
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If you have any questions, please do not hesitate to contact the District Office.

Sincerely,



Cindy Cerbone
District Manager

ATTACHMENTS: Engineer's Report and Assessment Report (with Legal Descriptions of Lands)

ENGINEER'S REPORT

PREPARED FOR:

BOARD OF SUPERVISORS
WESTVIEW SOUTH COMMUNITY DEVELOPMENT DISTRICT

ENGINEER:

December 2022

WESTVIEW SOUTH COMMUNITY DEVELOPMENT DISTRICT

ENGINEER'S REPORT

1. INTRODUCTION

The purpose of this report is to provide a description of the capital improvement plan ("CIP"), and estimated costs of the CIP, for the Westview South Community Development District.

2. GENERAL SITE DESCRIPTION

The proposed District is located entirely within both Osceola County and Polk County, and covers approximately 1,015.431 acres of land, more or less. The site is generally located northwest of the intersection of Poinciana Parkway and Cypress Parkway.

3. PROPOSED CAPITAL IMPROVEMENT PLAN

The CIP is intended to provide public infrastructure improvements for the lands within the District, which are planned for 2,465 residential units. The following table shows the planned product types and land uses for the District:

PRODUCT TYPES

Product Type	Total Units
Townhomes	597
32 Ft Lots	112
40 Ft Lots	112
45 Ft Lots	757
50 Ft Lots	812
60 Ft Lots	101
TOTAL	2,491

The CIP infrastructure includes:

Roadway Improvements:

The CIP includes subdivision roads within the District. Generally, all internal neighborhood roads will be 2-lane un-divided roads. The spine roads, Water mark Blvd and Koa Street, will be 4-lane divided with periodic roundabouts. Such roads include the roadway asphalt, base, and subgrade, roadway curb and gutter, striping and signage and sidewalks within rights-of-way abutting non-lot lands. Sidewalks abutting lots will be constructed by the homebuilders. All roads will be designed in accordance with applicable County standards.

All internal roadways may be financed by the District, and dedicated to the applicable County for ownership, operation, and maintenance. Alternatively, the developer may elect to finance the internal roads, gate them, and turn them over to a homeowners association for ownership,

operation and maintenance (in such an event, the District would be limited to financing only utilities, conservation/mitigation and stormwater improvements behind such gated areas).

Stormwater Management System:

The stormwater collection and outfall system is a combination of roadway curbs, curb inlets, pipe, control structures and open lakes designed to treat and attenuate stormwater runoff from District lands. The stormwater system will be designed consistent with the criteria established by the SFWMD and the applicable County for stormwater/floodplain management systems. The District will finance, own, operate and maintain the stormwater system, with the exception that the applicable County will own, operate and maintain the inlets and storm sewer systems within applicable County right-of-way.

NOTE: No private earthwork is included in the CIP. Accordingly, the District will not fund any costs of mass grading of lots or the cost of transporting fill to private lots.

Water, Wastewater and Reclaim Utilities:

As part of the CIP, the District intends to construct and/or acquire water, wastewater and reclaim infrastructure. In particular, the on-site water supply improvements include water mains that will be located within right-of-ways and used for potable water service and fire protection.

Wastewater improvements for the project will include an onsite gravity collection system, offsite and onsite forcemain and onsite lift stations.

Similarly, the reclaim water distribution system will be constructed to provide service for irrigation throughout the community.

The water and reclaim distribution and wastewater collection systems for all phases will be completed by the District and then dedicated to the Toho Water Authority for operation and maintenance.

Hardscape, Landscape, and Irrigation:

The District will construct and/or install landscaping, irrigation and hardscaping within District common areas and right-of-ways. Each County and Toho Water Authority have distinct design criteria requirements for planting and irrigation design. Therefore, this project will at a minimum meet those requirements but in most cases exceed the requirements with enhancements for the benefit of the community.

All such landscaping, irrigation and hardscaping will be owned, maintained and funded by the District. Such infrastructure, to the extent that it is located in right-of-ways owned by the applicable County will be maintained pursuant to a right-of-way agreement to be entered into with the applicable County.

Street Lights / Undergrounding of Electrical Utility Lines

The District intends to lease street lights through an agreement with Duke Energy in which case the District would fund the street lights through an annual operations and maintenance assessment. As such, street lights are not included as part of the CIP.

The CIP does however include the incremental cost of undergrounding electrical utility lines within right-of-way utility easements throughout the community. Any lines and transformers located in such areas would be owned by Duke Energy and not paid for by the District as part of the CIP.

Recreational Amenities:

In conjunction with the construction of the CIP, the District intends to construct parks, trails and other passive amenities. These improvements will be funded, owned and maintained by the District. All such improvements will be open to the general public.

The developer may also privately construct and finance an amenity clubhouse and other amenity facilities. All such improvements will be considered common elements for the exclusive benefit of the District landowners.

Environmental Conservation/Mitigation

The District will be responsible for the design, permitting, construction, maintenance, and government reporting of any on-site environmental conservation areas. The initial installation costs are minimal, but the improvements are included within the CIP.

Professional Services

The CIP also includes various professional services. These include: (i) engineering, surveying and architectural fees, (ii) permitting and plan review costs, and (iii) development/construction management services fees that are required for the design, permitting, construction, and maintenance acceptance of the public improvements and community facilities.

Off-Site Improvements

Offsite improvements will consist of roadway and utility extension to serve the community. The following offsite improvements are proposed:

- Cypress Parkway widening to accommodate right and left turn lanes into Lassiter Way and Watermark Blvd.
- Extension of a 12-inch water main across Cypress Parkway to provide a point of connection at Lassiter Way.
- Extension of a 12-inch water main across Cypress Parkway to provide a point of connection at Watermark Blvd.
- Extension of a 24-inch reuse main west from the intersection of Cypress Parkway and Solivita Blvd up to Watermark Blvd.
- Extension of a 16-water main west from the intersection of New Castle Rd and Koa Street to existing terminus of Koa Street, west of Poinciana Parkway.

- Extension of a 16-inch reuse main from the current terminus of Koa Street east to the point of connection to the existing 12-inch reuse main located east of Poinciana Parkway on Koa Street.
- Extension of a 16-inch force main from the current terminus of Koa Street east to the point of connection to the existing 24-inch force main located east of Poinciana Parkway on Koa Street.

NOTE: In the event that impact fee credits are generated from any roadway, utilities or other improvements funded by the District, any such credits, if any, will be the subject of a separate agreement between the applicable developer and the District. Pursuant to such an agreement, and without intending to alter the terms of such an agreement, the applicable developer may elect to retain such credits if the developer provides consideration equal to the market value of the credits in the form of work product, improvements and/or land (based on the lesser of appraised value or the developer's cost basis as it relates to land), or in the form of a cash paydown of certain debt assessments or a reduction in the acquisition cost to the District equal to the value of the credits.

4. PERMITTING/CONSTRUCTION COMMENCEMENT

All necessary permits for the construction of the CIP have either been obtained or are currently under review by respective governmental authorities, and include the following:

Agency	Permit Description	Permit Status
Osceola County	Westview Pod B Spine Road	Approved
Osceola County	Westview Pod A Spine Road	Approved
Osceola County	Westview Pod B Neighborhoods 2A and 2b Phase 1	Under review
Osceola County	Westview Pod B Neighborhood 2B Phases 2 and 3	To be submitted
Osceola County	Westview Pod B Neighborhood 3	Under review
Osceola County	Westview Pod B Neighborhood 4	To be submitted
Osceola County	Westview Pod B Neighborhood 5, Phase 1	Under review
Osceola County	Westview Pod B Neighborhood 5, Phases 2, 3 and 4	To be submitted
Osceola County	Westview Pod B Neighborhood 5 Amenity	To be submitted
Osceola County	Westview Pod B Community Park	To be submitted
Polk County	Neighborhood 1 Phase 1	Approved
Polk County	Neighborhood 1 Phases 2 and 3	Under review
SFWMD	Westview Pod A (Neighborhood 1)	Approved
SFWMD	Westview Pod B	Under review
Toho Water Authority	Westview Pod A Neighborhood 1 Phase 1	Approved
Toho Water Authority	Westview Pod A Spine Road	Approved

Toho Water Authority	Westview Pod A Neighborhood 1 Phases 2 and 3	Under review
Toho Water Authority	Westview Pod B Neighborhoods 2A and 2b Phase 1	Under Review
Toho Water Authority	Westview Pod B Neighborhood 2B Phases 2 and 3	To be submitted
Toho Water Authority	Westview Pod B Neighborhood 3	Under review
Toho Water Authority	Westview Pod B Neighborhood 4	To be submitted
Toho Water Authority	Westview Pod B Neighborhood 5, Phase 1	Under review
Toho Water Authority	Westview Pod B Neighborhood 5, Phases 2, 3 and 4	To be submitted
Toho Water Authority	Westview Pod B Neighborhood 5 Amenity	To be submitted
Toho Water Authority	Westview Pod B Community Park	To be submitted
FDEP Water & Wastewater	Westview Pod A Neighborhood 1 Phase 1	Approved
FDEP Water & Wastewater	Westview Pod B Spine Road	To be submitted
FDEP Water & Wastewater	Westview Pod B Neighborhoods 2A and 2b Phase 1	To be submitted
FDEP Water & Wastewater	Westview Pod B Neighborhood 2B Phases 2 and 3	To be submitted
FDEP Water & Wastewater	Westview Pod B Neighborhood 3	To be submitted
FDEP Water & Wastewater	Westview Pod B Neighborhood 4	To be submitted
FDEP Water & Wastewater	Westview Pod B Neighborhood 5, Phase 1	To be submitted
FDEP Water & Wastewater	Westview Pod B Neighborhood 5, Phase 2, 3 and 4	To be submitted
FDEP Water & Wastewater	Westview Pod B Neighborhood 5 Amenity	To be submitted
FDEP Water & Wastewater	Westview Pod B Community Park	To be submitted
FEMA	CLOMR for Westview Pod A	Under review
FEMA	LOMR-F for Westview Pod A	To be submitted

5. OPINION OF PROBABLE CONSTRUCTION COSTS

The table below presents, among other things, the cost estimate for the CIP. It is our professional opinion that the costs set forth below are reasonable and consistent with market pricing.

COST ESTIMATE

Improvement	TOTAL CIP Estimated Cost	O&M Entity
Stormwater System	\$46,965,100	CDD
Roadways		
Pod A Neighborhood	N/A	Developer Financed / HOA Own & Maintain
Pod A Main Road	535,000	CDD/HOA
Pod A Spine Road	393,300	Osceola County
Pod B Neighborhoods 2-4	9,693,440	Osceola County
Pod B Neighborhood 5	N/A	Developer Financed / HOA Own & Maintain
Pod B Spine Road	5,343,710	Osceola County
Water, Reuse, Wastewater	51,973,800	Toho Water Authority
Incremental Cost of Undergrounding of Electric Conduit	900,000	CDD
Landscape/Hardscape/Irrigation	14,936,800	CDD
Amenities	N/A	Developer Financed/ HOA Own & Maintain
Conservation/Mitigation	150,000	CDD
Off-Site Improvements	3,856,890	County/Toho Water Authority
Professional Fees	5,556,237	CDD
Contingency	14,030,427.70	As above
TOTAL	\$154,334,704.70	

1. The probable costs estimated herein do not include anticipated carrying cost, interest reserves or other anticipated CDD expenditures that may be incurred.
2. Roadway, landscape/hardscape/irrigation, and amenities improvements, if behind hard-gates, will not be part of the CIP.
3. The developer reserves the right to finance any of the improvements outlined above, and have such improvements owned and maintained by a property owner's or homeowner's association (in which case such items would not be part of the CIP), the District or a third-party.
4. A third-party, or an applicable property owner's or homeowner's association may elect to maintain any District-owned improvements, subject to the terms of an agreement with the District.

6. CONCLUSIONS

The CIP will be designed in accordance with current governmental regulations and requirements. The CIP will serve its intended function so long as the construction is in substantial compliance with the design.

It is further our opinion that:

- the estimated cost to the CIP as set forth herein is reasonable based on prices currently being experienced in the area in which the District is located, and is not greater than the lesser of the actual cost of construction or the fair market value of such infrastructure;
- All of the improvements comprising the CIP are required by applicable development approvals issued pursuant to Section 380.06, Florida Statutes;
- the CIP is feasible to construct, there are no technical reasons existing at this time that would prevent the implementation of the CIP, and it is reasonable to assume that all necessary regulatory approvals will be obtained in due course;
- The District will pay the lesser of the actual cost of the improvements or fair market value; and
- the assessable property within the District will receive a special benefit from the CIP that is at least equal to such costs.

Also, the CIP will constitute a system of improvements that will provide benefits, both general, and special and peculiar, to all lands within the District. The general public, property owners, and property outside the District will benefit from the provisions of the District’s CIP; however, these are incidental to the District’s CIP, which is designed solely to provide special benefits peculiar to property within the District. Special and peculiar benefits accrue to property within the District and enables properties within its boundaries to be developed.

The professional service for establishing the Construction Cost Estimate is consistent with the degree of care and skill exercised by members of the same profession under similar circumstances. The CIP will be owned by the District or other governmental units and such CIP is intended to be available and will reasonably be available for use by the general public (either by being part of a system of improvements that is available to the general public or is otherwise available to the general public) including nonresidents of the District. All of the CIP is or will be located on lands owned or to be owned by the District or another governmental entity or on perpetual easements in favor of the District or other governmental entity. The CIP, and any cost estimates set forth herein, do not include any earthwork, grading or other improvements on private lots or property.

Please note that the CIP as presented herein is based on current plans and market conditions which are subject to change. Accordingly, the CIP, as used herein, refers to sufficient public infrastructure of the kinds described herein (i.e., stormwater/floodplain management, sanitary sewer, potable water, etc.) to support the development and sale of the planned residential units in the District, which (subject to true-up determinations) number and type of units may be changed with the development of the site. Stated differently, during development and implementation of the public infrastructure improvements as described for the District, it may be necessary to make modifications and/or deviations for the plans, and the District expressly reserves the right to do so.

 _____, P.E. Date
 FL License No. _____

WESTVIEW SOUTH COMMUNITY DEVELOPMENT DISTRICT

Master Special Assessment Methodology Report

December 8, 2022



Provided by:

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Table of Contents

1.0	Introduction	
1.1	Purpose	1
1.2	Scope of the Report	1
1.3	Special Benefits and General Benefits	1
1.4	Organization of the Report	2
2.0	Development Program	
2.1	Overview	2
2.2	The Development Program	2
3.0	The Capital Improvement Plan	
3.1	Overview	3
3.2	The CIP	3
4.0	Financing Program	
4.1	Overview	3
4.2	Types of Bonds Proposed	4
5.0	Assessment Methodology	
5.1	Overview	5
5.2	Benefit Allocation	5
5.3	Assigning Debt	6
5.4	Lienability Test: Special and Peculiar Benefit to the Property	7
5.5	Lienability Test: Reasonable and Fair Apportionment of the Duty to Pay	8
5.6	True-Up Mechanism	8
5.7	Assessment Roll	10
5.8	Additional Items Regarding Bond Assessment Imposition and Allocation	10
6.0	Additional Stipulations	
6.1	Overview	11
7.0	Appendix	
	Table 1	13
	Table 2	13
	Table 3	14
	Table 4	14
	Table 5	15

1.0 Introduction

1.1 Purpose

This Master Special Assessment Methodology Report (the "Report") was developed to provide a financing plan and a special assessment methodology for the Westview South Community Development District (the "District"), located in both Osceola County and Polk County, Florida, as related to funding the costs of public infrastructure improvements (the "Capital Improvement Plan" or "CIP") contemplated to be provided by the District.

1.2 Scope of the Report

This Report presents the projections for financing the District's Capital Improvement Plan described in the Engineer's Report developed by Atwell, LLC (the "District Engineer") and dated December 2022 (the "Engineer's Report"), as well as describes the method for the allocation of special benefits and the apportionment of special assessment debt resulting from the provision and funding of the CIP.

1.3 Special Benefits and General Benefits

The public infrastructure improvements undertaken and funded by the District as part of the CIP create special and peculiar benefits, different in kind and degree general and incidental benefits to the public at large. However, as discussed within this Report, these general benefits are incidental in nature and are readily distinguishable from the special and peculiar benefits which accrue to property within the District. The District's CIP enables properties within its boundaries to be developed.

There is no doubt that the general public and property owners of property outside the District will benefit from the provision of the CIP. However, these benefits are only incidental since the CIP is designed solely to provide special benefits peculiar to property within the District. Properties outside the District are not directly served by the CIP and do not depend upon the CIP to obtain or to maintain their development entitlements. This fact alone clearly distinguishes the special benefits which District properties receive compared to those lying outside of the District's boundaries.

The CIP will provide public infrastructure improvements which are all necessary in order to make the lands within the District developable and saleable. The installation of such improvements will cause the

value of the developable and saleable lands within the District to increase by more than the sum of the financed cost of the individual components of the CIP. Even though the exact value of the benefits provided by the CIP is hard to estimate at this point, it is nevertheless greater than the costs associated with providing the same.

1.4 Organization of the Report

Section Two describes the development program as proposed by the Developer, as defined below.

Section Three provides a summary of the CIP as determined by the District Engineer.

Section Four discusses the financing program for the District.

Section Five introduces the special assessment methodology for the District.

2.0 Development Program

2.1 Overview

The District will serve the Westview South development, a master planned residential development located in both unincorporated Osceola County and Polk County, Florida. The land within the District consists of approximately 1,015.431 +/- acres and is generally located northwest of the intersection of Poinciana Parkway and Cypress Parkway.

2.2 The Development Program

The development of Westview South is anticipated to be conducted by LT Westview, LLC or an affiliated entity (the "Developer"). Based upon the information provided by the Developer and the District Engineer, the current development plan envisions a total of 2,491 residential dwelling units developed over a multi-year period in one or more development phases, although unit numbers, land use types and phasing may change throughout the development period. Of the 2,491 total units, the 597 Townhome lots will be located in unincorporated Polk County, while the remaining 1,894 single family units will be located in unincorporated Osceola County. Table 1 in the *Appendix* illustrates the development plan for Westview South.

3.0 The Capital Improvement Plan

3.1 Overview

The public infrastructure costs to be funded by the District are described by the District Engineer in the Engineer's Report. Only public infrastructure that may qualify for bond financing by the District under Chapter 190, Florida Statutes and under the Internal Revenue Code of 1986, as amended, was included in these estimates.

3.2 The CIP

The public infrastructure improvements which are part of the CIP and are needed to serve the Development are projected to consist of improvements which will serve all of the lands in the District. The District, however, reserves the right to create distinct assessment areas to coincide with the phases of development. The CIP will consist of stormwater system, Pod A main road, Pod A spine road, Pod B neighborhoods 2-4, Pod B spine road, water, reuse, wastewater, incremental cost of undergrounding electric conduit, landscape/ hardscape/ irrigation, conservation/mitigation, and off-site improvements, the costs of which, along with contingencies and professional services, were estimated by the District Engineer at \$154,334,705.

The public infrastructure improvements that comprise the CIP will serve and provide benefit to all land uses in the District and will comprise an interrelated system of improvements, which means all of improvements will serve the entire District and improvements will be interrelated such that they will reinforce one another.

Table 2 in the *Appendix* illustrates the specific components of the CIP.

4.0 Financing Program

4.1 Overview

As noted above, the District is embarking on a program of capital improvements which will facilitate the development of lands within the District. Generally, construction of public improvements is either funded by the Developer and then acquired by the District or funded directly by the District. As of the time of writing of this Report, the

District will most likely acquire completed improvements from the Developer, although the District maintains the complete flexibility to either acquire the public infrastructure from the Developer or construct it, or even partly acquire it and partly construct it.

Even though the actual financing plan may change to include multiple series of bonds, it is likely that in order to fully fund costs of the CIP as described in *Section 3.2* in one financing transaction, the District would have to issue approximately \$211,425,000 in par amount of special assessment bonds (the "Bonds").

Please note that the purpose of this Report is to allocate the benefit of the CIP to the various land uses in the District and based on such benefit allocation to apportion the maximum debt necessary to fund the CIP. The discussion of the structure and size of the indebtedness is based on various estimates and is subject to change.

4.2 Types of Bonds Proposed

The proposed financing plan for the District provides for the issuance of the Bonds in the approximate principal amount of \$211,425,000 to finance approximately \$154,334,705 in CIP costs. The Bonds as projected under this financing plan would be structured to be amortized in 30 annual installments following a 24-month capitalized interest period. Interest payments on the Bonds would be made every May 1 and November 1, and principal payments on the Bonds would be made either on May 1 or on November 1.

In order to finance the improvement and other costs, the District would need to borrow more funds and incur indebtedness in the total amount of approximately \$211,425,000. The difference is comprised of debt service reserve, capitalized interest, underwriter's discount and costs of issuance. Preliminary sources and uses of funding for the Bonds are presented in Table 3 in the *Appendix*.

Please note that the structure of the Bonds as presented in this Report is preliminary and may change due to changes in the development program, market conditions, timing of infrastructure installation as well as for other reasons. The District maintains complete flexibility as to the structure of the Bonds and reserves the right to modify it as necessary.

5.0 Assessment Methodology

5.1 Overview

The issuance of the Bonds provides the District with funds necessary to construct/acquire the infrastructure improvements which are part of the CIP outlined in *Section 3.2* and described in more detail by the District Engineer in the Engineer's Report. These improvements lead to special and general benefits, with special benefits accruing to the assessable properties within the boundaries of the District and general benefits accruing to areas outside the District but being only incidental in nature. The debt incurred in financing the public infrastructure will be secured by assessing properties that derive special and peculiar benefits from the CIP. All properties that receive special benefits from the CIP will be assessed for their fair share of the debt issued in order to finance all or a portion of the CIP.

5.2 Benefit Allocation

The most current development plan envisions the development of 2,491 residential dwelling units, although, unit numbers and land use types may change throughout the development period.

The public infrastructure improvements that comprise the CIP will serve and provide benefit to all land uses in the District and will comprise an interrelated system of improvements, which means all of improvements will serve the entire District and improvements will be interrelated such that they will reinforce one another.

By allowing for the land in the District to be developable, both the public infrastructure improvements that comprise the CIP and their combined benefit will be greater than the sum of their individual benefits. All of the land uses within the District will benefit from each infrastructure improvement category, as the improvements provide basic infrastructure to all land within the District and benefit all land within the District as an integrated system of improvements.

As stated previously, the public infrastructure improvements included in the CIP have a logical connection to the special and peculiar benefits received by the land within the District, as without such improvements, the development of the properties within the District would not be possible. Based upon the connection between the improvements and the special and peculiar benefits to the land within the District, the District can assign or allocate a portion of the District's debt through the imposition of non-ad valorem assessments, to the land receiving such special and peculiar benefits. Even though these special and peculiar benefits are real

and ascertainable, the precise amount of the benefit cannot yet be calculated with mathematical certainty. However, such benefit is more valuable than the cost of, or the actual non-ad valorem assessment amount levied on that parcel.

The benefit associated with the CIP of the District is proposed to be allocated to the different unit types within the District in proportion to the density of development and intensity of use of the infrastructure as measured by a standard unit called an Equivalent Residential Unit ("ERU"). Table 4 in the *Appendix* illustrates the ERU weights that are proposed to be assigned to the unit types contemplated to be developed within the District based on the relative density of development and the intensity of use of master infrastructure, the total ERU counts for each unit type, and the share of the benefit received by each unit type.

The rationale behind different ERU weights is supported by the fact that generally and on average smaller units, such as townhomes, will use and benefit from the District's improvements less than larger units, such as single-family units, as for instance, generally and on average smaller units or units produce less storm water runoff, may produce fewer vehicular trips, and may need less water/sewer capacity than larger units. Additionally, the value of the larger units is likely to appreciate by more in terms of dollars than that of the smaller units as a result of the implementation of the CIP. As the exact amount of the benefit and appreciation is not possible to be calculated at this time, the use of ERU measures serves as a reasonable approximation of the relative amount of benefit received by the different unit types from the District's improvements.

Table 5 in the *Appendix* presents the apportionment of the assessment associated with funding the District's CIP (the "Bond Assessments") in accordance with the ERU benefit allocation method presented in Table 4. Table 5 also presents the annual levels of the projected annual debt service assessments per unit.

5.3 Assigning Debt

The Bond Assessments associated with repayment of the Bonds will initially be levied on all of the gross acres of land in the District. Consequently, the Bond Assessments will initially be levied on approximately 1,015.431 +/- gross acres on an equal pro-rata gross acre basis and thus the total bonded debt in the amount of \$211,425,000 will be preliminarily levied on approximately 1,015.431 +/- gross acres at a rate of \$208,212.08 per acre.

As the land is platted, the Bond Assessments will be allocated to each platted parcel on a first platted-first assigned basis based on the planned use for that platted parcel as reflected in Table 5 in the *Appendix*. Such allocation of Bond Assessments to platted parcels will reduce the amount of Bond Assessments levied on unplatted gross acres within the District.

Further, to the extent that any residential land which has not been platted is sold to another developer or builder, the Bond Assessments will be assigned to such parcel at the time of the sale based upon the development rights associated with such parcel that are transferred from seller to buyer. The District shall provide an estoppel or similar document to the buyer evidencing the amount of Bond Assessments transferred at sale.

5.4 Lienability Test: Special and Peculiar Benefit to the Property

As first discussed in *Section 1.3*, Special Benefits and General Benefits, public infrastructure improvements undertaken by the District create special and peculiar benefits to certain properties within the District. The District's improvements benefit assessable properties within the District and accrue to all such assessable properties on an ERU basis.

Public infrastructure improvements undertaken by the District can be shown to be creating special and peculiar benefits to the property within the District. The special and peculiar benefits resulting from each improvement include, but are not limited to:

- a. added use of the property;
- b. added enjoyment of the property;
- c. decreased insurance premiums;
- d. increased marketability and value of the property.

The public infrastructure improvements which are part of the CIP make the land in the District developable and saleable and when implemented jointly as parts of the CIP, provide special and peculiar benefits which are greater than the benefits of any single category of improvements. These special and peculiar benefits are real and ascertainable, but not yet capable of being calculated and assessed in terms of numerical value; however, such benefits are more valuable than either the cost of, or the actual assessment levied for, the improvement or debt allocated to the parcel of land.

5.5 Lienability Test: Reasonable and Fair Apportionment of the Duty to Pay

A reasonable estimate of the proportion of special and peculiar benefits received from the improvements is delineated in Table 4 (expressed as ERU factors) in the *Appendix*.

The apportionment of the Bond Assessments is fair and reasonable because it was conducted on the basis of consistent application of the methodology described in *Section 5.2* across all assessable property within the District according to reasonable estimates of the special and peculiar benefits derived from the CIP by different unit types.

5.6 True-Up Mechanism

The District's assessment program is predicated on the development of lots in a manner sufficient to include all of the planned Equivalent Residential Units ("ERUs") as set forth in Table 1 in the Appendix ("Development Plan"). At such time as lands are to be platted (or re-platted) or site plans are to be approved (or re-approved), the plat or site plan (either, herein, "Proposed Plat") shall be presented to the District for a "true-up" review as follows:

- a. If a Proposed Plat results in the same amount of ERUs (and thus Debt Assessments) able to be imposed on the "Remaining Unplatted Lands" (i.e., those remaining unplatted lands after the Proposed Plat is recorded) as compared to what was originally contemplated under the Development Plan, then the District shall allocate the Debt Assessments to the product types being platted and the remaining property in accordance with this Report, and cause the Debt Assessments to be recorded in the District's Improvement Lien Book.
- b. If a Proposed Plat results in a greater amount of ERUs (and thus Debt Assessments) able to be imposed on the Remaining Unplatted Lands as compared to what was originally contemplated under the Development Plan, then the District may undertake a pro rata reduction of Debt Assessments for all assessed properties within the Property, or may otherwise address such net decrease as permitted by law.
- c. If a Proposed Plat results in a lower amount of ERUs (and thus Debt Assessments) able to be imposed on the Remaining Unplatted Lands as compared to what was originally contemplated under the Development Plan, then the District shall require the

landowner(s) of the lands encompassed by the Proposed Plat to pay a “True-Up Payment” equal to the difference between: (i) the Debt Assessments originally contemplated to be imposed on the lands subject to the Proposed Plat, and (ii) the Debt Assessments able to be imposed on the lands subject to the Proposed Plat, after the Proposed Plat (plus applicable interest, collection costs, penalties, etc.).¹

With respect to the foregoing true-up analysis, the District’s Assessment Consultant, in consultation with the District Engineer, District Counsel and District Bond Counsel, shall determine in his or her sole discretion what amount of ERUs (and thus Debt Assessments) are able to be imposed on the Remaining Unplatted Lands, taking into account a Proposed Plat, by reviewing: a) the original, overall development plan showing the number and type of units reasonably planned for the development, b) the revised, overall development plan showing the number and type of units reasonably planned for the development, c) proof of the amount of entitlements for the Remaining Unplatted Lands, d) evidence of allowable zoning conditions that would enable those entitlements to be placed in accordance with the revised development plan, and e) documentation that shows the feasibility of implementing the proposed development plan. Prior to any decision by the District not to impose a true-up payment, a supplemental methodology shall be produced demonstrating that there will be sufficient assessments to pay debt service on the applicable series of bonds and the District will conduct new proceedings under Chapters 170, 190 and 197, Florida Statutes upon the advice of District Counsel.

Any True-Up Payment shall become due and payable that tax year by the landowner of the lands subject to the Proposed Plat, shall be in addition to the regular assessment installment payable for such lands, and shall constitute part of the debt assessment liens imposed against the Proposed Plat property until paid. A True-Up Payment shall include accrued interest on the applicable bond series to the interest payment date that occurs at least 45 days after the True-Up Payment (or the second succeeding interest payment date if such True-Up Payment is made within forty-five (45) calendar days before an interest payment date (or such other time as set forth in the supplemental indentures for the applicable bond series)).

¹ For example, if the first platting includes 597 Townhomes, 112 Single Family 32’ lots, 112 Single Family 40’ lots, 757 Single Family 45’ lots, 792 Single Family 50’ lots, and 101 Single Family 60’ lots, which equates to a total allocation of \$209,387,561.43 in Bond Assessments, then the remaining unplatted land would be required to absorb 20 Single Family 50’ lots, which equates to \$2,037,438.57 in Bond Assessments. If the remaining unplatted land would only be able to absorb 10 instead of 20 Single Family 50’ lots or \$1,018,719.28 in Bond Assessments, then a true-up, payable by the owner of the unplatted land, would be due in the amount of \$1,018,719.28 in Bond Assessments plus applicable accrued interest to the extent described in this Section.

All Debt Assessments levied run with the land, and such assessment liens include any True-Up Payments. The District will not release any liens on property for which True-Up Payments are due, until provision for such payment has been satisfactorily made. Further, upon the District's review of the final plat for the developable acres, any unallocated Debt Assessments shall become due and payable and must be paid prior to the District's approval of that plat. This true-up process applies for both plats and/or re-plats.

Such review shall be limited solely to the function and the enforcement of the District's assessment liens and/or true-up agreements. Nothing herein shall in any way operate to or be construed as providing any other plat approval or disapproval powers to the District. For further detail on the true-up process, please refer to the True-Up Agreement and applicable assessment resolution(s).

5.7 Assessment Roll

The Bond Assessments of \$211,425,000 are proposed to be levied over the area described in Exhibit "A". Excluding any capitalized interest period, debt service assessments shall be paid in thirty (30) annual principal installments.

5.8 Additional Items Regarding Bond Assessment Imposition and Allocation

This master assessment allocation methodology is intended to establish the necessary benefit and fair and reasonable allocation findings for a master assessment lien, which may give rise to one or more individual assessment liens relating to individual bond issuances necessary to fund all or a portion of the project(s) referenced herein comprising the CIP. All such liens shall be within the benefit limits established herein and using the allocation methodology described herein, and shall be described in one or more supplemental reports.

As noted herein, the CIP functions as a system of improvements. Among other implications, this means that proceeds from any particular bond issuance can be used to fund improvements within any benefitted property or designated assessment area within the District, regardless of where the Bond Assessments are levied, provided that Bond Assessments are fairly and reasonably allocated across all benefitted properties.

As set forth in any supplemental report, and for any particular bond issuance, the Developer may opt to "buy down" the Bond

Assessments on particular product types and/or lands using a contribution of cash, infrastructure or other consideration, and in order for Bond Assessments to reach certain target levels. Note that any “true-up,” as described herein, may require a payment to satisfy “true-up” obligations as well as additional contributions to maintain such target assessment levels. Any amounts contributed by the Developer to pay down Bond Assessment will not be eligible for “deferred costs,” if any are provided for in connection with any particular bond issuance.

No Bond Assessments are allocated herein to any public or private amenities or other common areas planned for the development. Such amenities and common areas will be owned and operated by the District and/or master homeowners’ association. If owned by a homeowners’ association, the amenities will be considered a common element for the exclusive benefit of property owners. Alternatively, if owned by the District, the amenities will be available for use by the public, subject to the District’s rules and policies. Accordingly, any benefit to the amenities and common areas flows directly to the benefit of all property in the District. As such, no Bond Assessments will be assigned to the amenities and common areas.

In the event that the CIP is not completed, required contributions are not made, additional benefitted lands are added to the District and/or assessment area(s), or under certain other circumstances, the District may elect to reallocate the Bond Assessments, and the District expressly reserves the right to do so, provided however that any such reallocation shall not be construed to relieve any party of contractual or other obligations to the District.

6.0 Additional Stipulations

6.1 Overview

Wrathell, Hunt and Associates, LLC was retained by the District to prepare a methodology to fairly allocate the special assessments related to the District’s CIP. Certain financing, development and engineering data was provided by members of District Staff and/or the Developer. The allocation methodology described herein was based on information provided by those professionals. Wrathell, Hunt and Associates, LLC makes no representations regarding said information transactions beyond restatement of the factual information necessary for compilation of this report. For additional information on the Bond structure and related items, please refer to the Offering Statement associated with this transaction.

Wrathell, Hunt and Associates, LLC does not represent the District as a Municipal Advisor or Securities Broker nor is Wrathell, Hunt and Associates, LLC registered to provide such services as described in Section 15B of the Securities and Exchange Act of 1934, as amended. Similarly, Wrathell, Hunt and Associates, LLC does not provide the District with financial advisory services or offer investment advice in any form.

7.0 Appendix

Table 1

Westview South Community Development District

Development Plan

Product Type	Units in Osceola County	Units in Polk County	Total Number of Units
Townhome	0	597	597
SF 32'	112	0	112
SF 40'	112	0	112
SF 45'	757	0	757
SF 50'	812	0	812
SF 60'	101	0	101
Total			2,491

Table 2

Westview South Community Development District

Project Costs

Improvement	Total Costs
Stormwater System	\$46,965,100
Pod A Main Road	\$535,000
Pod A Spine Road	\$393,300
Pod B Neighborhoods 2-4	\$9,693,440
Pod B Spine Road	\$5,343,710
Water, Reuse, Wastewater	\$51,973,800
Incremental Cost of Undergrounding Electric Conduit	\$900,000
Landscape/ Hardscape/ Irrigation	\$14,936,800
Conservation/ Mitigation	\$150,000
Off-site Improvements	\$3,856,890
Professional Fees	\$5,556,237
Contingency	\$14,030,428
Total	\$154,334,705

Table 3

Westview South

Community Development District

Preliminary Sources and Uses of Funds

Sources

Bond Proceeds:	
Par Amount	\$211,425,000.00
Total Sources	\$211,425,000.00

Uses

Project Fund Deposits:	
Project Fund	\$154,334,704.70
Other Fund Deposits:	
Debt Service Reserve Fund	\$18,780,340.10
Capitalized Interest Fund	\$33,828,000.00
Delivery Date Expenses:	
Costs of Issuance	\$4,478,500.00
Rounding	\$3,455.20
Total Uses	\$211,425,000.00

Table 4

Westview South

Community Development District

Benefit Allocation

Product Type	Total Number of Units	ERU Weight	Total ERU
Townhome	597	0.50	298.50
SF 32'	112	0.65	72.80
SF 40'	112	0.80	89.60
SF 45'	757	0.90	681.30
SF 50'	812	1.00	812.00
SF 60'	101	1.20	121.20
Total	2,491		2,075.40

Table 5

Westview South

Community Development District

Bond Assessments Apportionment

Product Type	Total Number of Units	Total Cost Allocation*	Total Bond Assessments Apportionment	Bond Assessments Apportionment per Unit	Annual Debt Service Payment per Unit**
Townhome	597	\$22,197,604.97	\$30,408,770.60	\$50,935.96	\$4,865.07
SF 32'	112	\$5,413,687.24	\$7,416,276.38	\$66,216.75	\$6,257.30
SF 40'	112	\$6,662,999.68	\$9,127,724.78	\$81,497.54	\$7,701.30
SF 45'	757	\$50,664,081.29	\$69,405,344.75	\$91,684.74	\$8,663.96
SF 50'	812	\$60,383,434.62	\$82,720,005.78	\$101,871.93	\$9,626.62
SF 60'	101	\$9,012,896.89	\$12,346,877.71	\$122,246.31	\$11,551.94
Total	2,491	\$154,334,704.70	\$211,425,000.00		

* Please note that cost allocations to units herein are based on the ERU benefit allocation illustrated in Table 4

** Includes county collection costs estimated at 2% for Osceola County and 3% for Polk County (subject to change) and an early collection discount allowance estimated at 4% (subject to change)

WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT

5C

ENGINEER'S REPORT

PREPARED FOR:

BOARD OF SUPERVISORS
WESTVIEW SOUTH COMMUNITY DEVELOPMENT DISTRICT

ENGINEER:

December 2022

WESTVIEW SOUTH COMMUNITY DEVELOPMENT DISTRICT

ENGINEER'S REPORT

1. INTRODUCTION

The purpose of this report is to provide a description of the capital improvement plan ("CIP"), and estimated costs of the CIP, for the Westview South Community Development District.

2. GENERAL SITE DESCRIPTION

The proposed District is located entirely within both Osceola County and Polk County, and covers approximately 1,015.431 acres of land, more or less. The site is generally located northwest of the intersection of Poinciana Parkway and Cypress Parkway.

3. PROPOSED CAPITAL IMPROVEMENT PLAN

The CIP is intended to provide public infrastructure improvements for the lands within the District, which are planned for 2,465 residential units. The following table shows the planned product types and land uses for the District:

PRODUCT TYPES

Product Type	Total Units
Townhomes	597
32 Ft Lots	112
40 Ft Lots	112
45 Ft Lots	757
50 Ft Lots	812
60 Ft Lots	101
TOTAL	2,491

The CIP infrastructure includes:

Roadway Improvements:

The CIP includes subdivision roads within the District. Generally, all internal neighborhood roads will be 2-lane un-divided roads. The spine roads, Water mark Blvd and Koa Street, will be 4-lane divided with periodic roundabouts. Such roads include the roadway asphalt, base, and subgrade, roadway curb and gutter, striping and signage and sidewalks within rights-of-way abutting non-lot lands. Sidewalks abutting lots will be constructed by the homebuilders. All roads will be designed in accordance with applicable County standards.

All internal roadways may be financed by the District, and dedicated to the applicable County for ownership, operation, and maintenance. Alternatively, the developer may elect to finance the internal roads, gate them, and turn them over to a homeowners association for ownership,

operation and maintenance (in such an event, the District would be limited to financing only utilities, conservation/mitigation and stormwater improvements behind such gated areas).

Stormwater Management System:

The stormwater collection and outfall system is a combination of roadway curbs, curb inlets, pipe, control structures and open lakes designed to treat and attenuate stormwater runoff from District lands. The stormwater system will be designed consistent with the criteria established by the SFWMD and the applicable County for stormwater/floodplain management systems. The District will finance, own, operate and maintain the stormwater system, with the exception that the applicable County will own, operate and maintain the inlets and storm sewer systems within applicable County right-of-way.

NOTE: No private earthwork is included in the CIP. Accordingly, the District will not fund any costs of mass grading of lots or the cost of transporting fill to private lots.

Water, Wastewater and Reclaim Utilities:

As part of the CIP, the District intends to construct and/or acquire water, wastewater and reclaim infrastructure. In particular, the on-site water supply improvements include water mains that will be located within right-of-ways and used for potable water service and fire protection.

Wastewater improvements for the project will include an onsite gravity collection system, offsite and onsite forcemain and onsite lift stations.

Similarly, the reclaim water distribution system will be constructed to provide service for irrigation throughout the community.

The water and reclaim distribution and wastewater collection systems for all phases will be completed by the District and then dedicated to the Toho Water Authority for operation and maintenance.

Hardscape, Landscape, and Irrigation:

The District will construct and/or install landscaping, irrigation and hardscaping within District common areas and right-of-ways. Each County and Toho Water Authority have distinct design criteria requirements for planting and irrigation design. Therefore, this project will at a minimum meet those requirements but in most cases exceed the requirements with enhancements for the benefit of the community.

All such landscaping, irrigation and hardscaping will be owned, maintained and funded by the District. Such infrastructure, to the extent that it is located in right-of-ways owned by the applicable County will be maintained pursuant to a right-of-way agreement to be entered into with the applicable County.

Street Lights / Undergrounding of Electrical Utility Lines

The District intends to lease street lights through an agreement with Duke Energy in which case the District would fund the street lights through an annual operations and maintenance assessment. As such, street lights are not included as part of the CIP.

The CIP does however include the incremental cost of undergrounding electrical utility lines within right-of-way utility easements throughout the community. Any lines and transformers located in such areas would be owned by Duke Energy and not paid for by the District as part of the CIP.

Recreational Amenities:

In conjunction with the construction of the CIP, the District intends to construct parks, trails and other passive amenities. These improvements will be funded, owned and maintained by the District. All such improvements will be open to the general public.

The developer may also privately construct and finance an amenity clubhouse and other amenity facilities. All such improvements will be considered common elements for the exclusive benefit of the District landowners.

Environmental Conservation/Mitigation

The District will be responsible for the design, permitting, construction, maintenance, and government reporting of any on-site environmental conservation areas. The initial installation costs are minimal, but the improvements are included within the CIP.

Professional Services

The CIP also includes various professional services. These include: (i) engineering, surveying and architectural fees, (ii) permitting and plan review costs, and (iii) development/construction management services fees that are required for the design, permitting, construction, and maintenance acceptance of the public improvements and community facilities.

Off-Site Improvements

Offsite improvements will consist of roadway and utility extension to serve the community. The following offsite improvements are proposed:

- Cypress Parkway widening to accommodate right and left turn lanes into Lassiter Way and Watermark Blvd.
- Extension of a 12-inch water main across Cypress Parkway to provide a point of connection at Lassiter Way.
- Extension of a 12-inch water main across Cypress Parkway to provide a point of connection at Watermark Blvd.
- Extension of a 24-inch reuse main west from the intersection of Cypress Parkway and Solivita Blvd up to Watermark Blvd.
- Extension of a 16-water main west from the intersection of New Castle Rd and Koa Street to existing terminus of Koa Street, west of Poinciana Parkway.

- Extension of a 16-inch reuse main from the current terminus of Koa Street east to the point of connection to the existing 12-inch reuse main located east of Poinciana Parkway on Koa Street.
- Extension of a 16-inch force main from the current terminus of Koa Street east to the point of connection to the existing 24-inch force main located east of Poinciana Parkway on Koa Street.

NOTE: In the event that impact fee credits are generated from any roadway, utilities or other improvements funded by the District, any such credits, if any, will be the subject of a separate agreement between the applicable developer and the District. Pursuant to such an agreement, and without intending to alter the terms of such an agreement, the applicable developer may elect to retain such credits if the developer provides consideration equal to the market value of the credits in the form of work product, improvements and/or land (based on the lesser of appraised value or the developer’s cost basis as it relates to land), or in the form of a cash paydown of certain debt assessments or a reduction in the acquisition cost to the District equal to the value of the credits.

4. PERMITTING/CONSTRUCTION COMMENCEMENT

All necessary permits for the construction of the CIP have either been obtained or are currently under review by respective governmental authorities, and include the following:

Agency	Permit Description	Permit Status
Osceola County	Westview Pod B Spine Road	Approved
Osceola County	Westview Pod A Spine Road	Approved
Osceola County	Westview Pod B Neighborhoods 2A and 2b Phase 1	Under review
Osceola County	Westview Pod B Neighborhood 2B Phases 2 and 3	To be submitted
Osceola County	Westview Pod B Neighborhood 3	Under review
Osceola County	Westview Pod B Neighborhood 4	To be submitted
Osceola County	Westview Pod B Neighborhood 5, Phase 1	Under review
Osceola County	Westview Pod B Neighborhood 5, Phases 2, 3 and 4	To be submitted
Osceola County	Westview Pod B Neighborhood 5 Amenity	To be submitted
Osceola County	Westview Pod B Community Park	To be submitted
Polk County	Neighborhood 1 Phase 1	Approved
Polk County	Neighborhood 1 Phases 2 and 3	Under review
SFWMD	Westview Pod A (Neighborhood 1)	Approved
SFWMD	Westview Pod B	Under review
Toho Water Authority	Westview Pod A Neighborhood 1 Phase 1	Approved
Toho Water Authority	Westview Pod A Spine Road	Approved

Toho Water Authority	Westview Pod A Neighborhood 1 Phases 2 and 3	Under review
Toho Water Authority	Westview Pod B Neighborhoods 2A and 2b Phase 1	Under Review
Toho Water Authority	Westview Pod B Neighborhood 2B Phases 2 and 3	To be submitted
Toho Water Authority	Westview Pod B Neighborhood 3	Under review
Toho Water Authority	Westview Pod B Neighborhood 4	To be submitted
Toho Water Authority	Westview Pod B Neighborhood 5, Phase 1	Under review
Toho Water Authority	Westview Pod B Neighborhood 5, Phases 2, 3 and 4	To be submitted
Toho Water Authority	Westview Pod B Neighborhood 5 Amenity	To be submitted
Toho Water Authority	Westview Pod B Community Park	To be submitted
FDEP Water & Wastewater	Westview Pod A Neighborhood 1 Phase 1	Approved
FDEP Water & Wastewater	Westview Pod B Spine Road	To be submitted
FDEP Water & Wastewater	Westview Pod B Neighborhoods 2A and 2b Phase 1	To be submitted
FDEP Water & Wastewater	Westview Pod B Neighborhood 2B Phases 2 and 3	To be submitted
FDEP Water & Wastewater	Westview Pod B Neighborhood 3	To be submitted
FDEP Water & Wastewater	Westview Pod B Neighborhood 4	To be submitted
FDEP Water & Wastewater	Westview Pod B Neighborhood 5, Phase 1	To be submitted
FDEP Water & Wastewater	Westview Pod B Neighborhood 5, Phase 2, 3 and 4	To be submitted
FDEP Water & Wastewater	Westview Pod B Neighborhood 5 Amenity	To be submitted
FDEP Water & Wastewater	Westview Pod B Community Park	To be submitted
FEMA	CLOMR for Westview Pod A	Under review
FEMA	LOMR-F for Westview Pod A	To be submitted

5. OPINION OF PROBABLE CONSTRUCTION COSTS

The table below presents, among other things, the cost estimate for the CIP. It is our professional opinion that the costs set forth below are reasonable and consistent with market pricing.

COST ESTIMATE

Improvement	TOTAL CIP Estimated Cost	O&M Entity
Stormwater System	\$46,965,100	CDD
Roadways		
Pod A Neighborhood	N/A	Developer Financed / HOA Own & Maintain
Pod A Main Road	535,000	CDD/HOA
Pod A Spine Road	393,300	Osceola County
Pod B Neighborhoods 2-4	9,693,440	Osceola County
Pod B Neighborhood 5	N/A	Developer Financed / HOA Own & Maintain
Pod B Spine Road	5,343,710	Osceola County
Water, Reuse, Wastewater	51,973,800	Toho Water Authority
Incremental Cost of Undergrounding of Electric Conduit	900,000	CDD
Landscape/Hardscape/Irrigation	14,936,800	CDD
Amenities	N/A	Developer Financed/ HOA Own & Maintain
Conservation/Mitigation	150,000	CDD
Off-Site Improvements	3,856,890	County/Toho Water Authority
Professional Fees	5,556,237	CDD
Contingency	14,030,427.70	As above
TOTAL	\$154,334,704.70	

1. The probable costs estimated herein do not include anticipated carrying cost, interest reserves or other anticipated CDD expenditures that may be incurred.
2. Roadway, landscape/hardscape/irrigation, and amenities improvements, if behind hard-gates, will not be part of the CIP.
3. The developer reserves the right to finance any of the improvements outlined above, and have such improvements owned and maintained by a property owner's or homeowner's association (in which case such items would not be part of the CIP), the District or a third-party.
4. A third-party, or an applicable property owner's or homeowner's association may elect to maintain any District-owned improvements, subject to the terms of an agreement with the District.

6. CONCLUSIONS

The CIP will be designed in accordance with current governmental regulations and requirements. The CIP will serve its intended function so long as the construction is in substantial compliance with the design.

It is further our opinion that:

- the estimated cost to the CIP as set forth herein is reasonable based on prices currently being experienced in the area in which the District is located, and is not greater than the lesser of the actual cost of construction or the fair market value of such infrastructure;
- All of the improvements comprising the CIP are required by applicable development approvals issued pursuant to Section 380.06, Florida Statutes;
- the CIP is feasible to construct, there are no technical reasons existing at this time that would prevent the implementation of the CIP, and it is reasonable to assume that all necessary regulatory approvals will be obtained in due course;
- The District will pay the lesser of the actual cost of the improvements or fair market value; and
- the assessable property within the District will receive a special benefit from the CIP that is at least equal to such costs.

Also, the CIP will constitute a system of improvements that will provide benefits, both general, and special and peculiar, to all lands within the District. The general public, property owners, and property outside the District will benefit from the provisions of the District’s CIP; however, these are incidental to the District’s CIP, which is designed solely to provide special benefits peculiar to property within the District. Special and peculiar benefits accrue to property within the District and enables properties within its boundaries to be developed.

The professional service for establishing the Construction Cost Estimate is consistent with the degree of care and skill exercised by members of the same profession under similar circumstances. The CIP will be owned by the District or other governmental units and such CIP is intended to be available and will reasonably be available for use by the general public (either by being part of a system of improvements that is available to the general public or is otherwise available to the general public) including nonresidents of the District. All of the CIP is or will be located on lands owned or to be owned by the District or another governmental entity or on perpetual easements in favor of the District or other governmental entity. The CIP, and any cost estimates set forth herein, do not include any earthwork, grading or other improvements on private lots or property.

Please note that the CIP as presented herein is based on current plans and market conditions which are subject to change. Accordingly, the CIP, as used herein, refers to sufficient public infrastructure of the kinds described herein (i.e., stormwater/floodplain management, sanitary sewer, potable water, etc.) to support the development and sale of the planned residential units in the District, which (subject to true-up determinations) number and type of units may be changed with the development of the site. Stated differently, during development and implementation of the public infrastructure improvements as described for the District, it may be necessary to make modifications and/or deviations for the plans, and the District expressly reserves the right to do so.

 _____, P.E. Date
 FL License No. _____

WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT

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WESTVIEW SOUTH COMMUNITY DEVELOPMENT DISTRICT

Master Special Assessment Methodology Report

December 8, 2022



Provided by:

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Table of Contents

1.0	Introduction	
1.1	Purpose	1
1.2	Scope of the Report	1
1.3	Special Benefits and General Benefits	1
1.4	Organization of the Report	2
2.0	Development Program	
2.1	Overview	2
2.2	The Development Program	2
3.0	The Capital Improvement Plan	
3.1	Overview	3
3.2	The CIP	3
4.0	Financing Program	
4.1	Overview	3
4.2	Types of Bonds Proposed	4
5.0	Assessment Methodology	
5.1	Overview	5
5.2	Benefit Allocation	5
5.3	Assigning Debt	6
5.4	Lienability Test: Special and Peculiar Benefit to the Property	7
5.5	Lienability Test: Reasonable and Fair Apportionment of the Duty to Pay	8
5.6	True-Up Mechanism	8
5.7	Assessment Roll	10
5.8	Additional Items Regarding Bond Assessment Imposition and Allocation	10
6.0	Additional Stipulations	
6.1	Overview	11
7.0	Appendix	
	Table 1	13
	Table 2	13
	Table 3	14
	Table 4	14
	Table 5	15

1.0 Introduction

1.1 Purpose

This Master Special Assessment Methodology Report (the "Report") was developed to provide a financing plan and a special assessment methodology for the Westview South Community Development District (the "District"), located in both Osceola County and Polk County, Florida, as related to funding the costs of public infrastructure improvements (the "Capital Improvement Plan" or "CIP") contemplated to be provided by the District.

1.2 Scope of the Report

This Report presents the projections for financing the District's Capital Improvement Plan described in the Engineer's Report developed by Atwell, LLC (the "District Engineer") and dated December 2022 (the "Engineer's Report"), as well as describes the method for the allocation of special benefits and the apportionment of special assessment debt resulting from the provision and funding of the CIP.

1.3 Special Benefits and General Benefits

The public infrastructure improvements undertaken and funded by the District as part of the CIP create special and peculiar benefits, different in kind and degree general and incidental benefits to the public at large. However, as discussed within this Report, these general benefits are incidental in nature and are readily distinguishable from the special and peculiar benefits which accrue to property within the District. The District's CIP enables properties within its boundaries to be developed.

There is no doubt that the general public and property owners of property outside the District will benefit from the provision of the CIP. However, these benefits are only incidental since the CIP is designed solely to provide special benefits peculiar to property within the District. Properties outside the District are not directly served by the CIP and do not depend upon the CIP to obtain or to maintain their development entitlements. This fact alone clearly distinguishes the special benefits which District properties receive compared to those lying outside of the District's boundaries.

The CIP will provide public infrastructure improvements which are all necessary in order to make the lands within the District developable and saleable. The installation of such improvements will cause the

value of the developable and saleable lands within the District to increase by more than the sum of the financed cost of the individual components of the CIP. Even though the exact value of the benefits provided by the CIP is hard to estimate at this point, it is nevertheless greater than the costs associated with providing the same.

1.4 Organization of the Report

Section Two describes the development program as proposed by the Developer, as defined below.

Section Three provides a summary of the CIP as determined by the District Engineer.

Section Four discusses the financing program for the District.

Section Five introduces the special assessment methodology for the District.

2.0 Development Program

2.1 Overview

The District will serve the Westview South development, a master planned residential development located in both unincorporated Osceola County and Polk County, Florida. The land within the District consists of approximately 1,015.431 +/- acres and is generally located northwest of the intersection of Poinciana Parkway and Cypress Parkway.

2.2 The Development Program

The development of Westview South is anticipated to be conducted by LT Westview, LLC or an affiliated entity (the "Developer"). Based upon the information provided by the Developer and the District Engineer, the current development plan envisions a total of 2,491 residential dwelling units developed over a multi-year period in one or more development phases, although unit numbers, land use types and phasing may change throughout the development period. Of the 2,491 total units, the 597 Townhome lots will be located in unincorporated Polk County, while the remaining 1,894 single family units will be located in unincorporated Osceola County. Table 1 in the *Appendix* illustrates the development plan for Westview South.

3.0 The Capital Improvement Plan

3.1 Overview

The public infrastructure costs to be funded by the District are described by the District Engineer in the Engineer's Report. Only public infrastructure that may qualify for bond financing by the District under Chapter 190, Florida Statutes and under the Internal Revenue Code of 1986, as amended, was included in these estimates.

3.2 The CIP

The public infrastructure improvements which are part of the CIP and are needed to serve the Development are projected to consist of improvements which will serve all of the lands in the District. The District, however, reserves the right to create distinct assessment areas to coincide with the phases of development. The CIP will consist of stormwater system, Pod A main road, Pod A spine road, Pod B neighborhoods 2-4, Pod B spine road, water, reuse, wastewater, incremental cost of undergrounding electric conduit, landscape/ hardscape/ irrigation, conservation/mitigation, and off-site improvements, the costs of which, along with contingencies and professional services, were estimated by the District Engineer at \$154,334,705.

The public infrastructure improvements that comprise the CIP will serve and provide benefit to all land uses in the District and will comprise an interrelated system of improvements, which means all of improvements will serve the entire District and improvements will be interrelated such that they will reinforce one another.

Table 2 in the *Appendix* illustrates the specific components of the CIP.

4.0 Financing Program

4.1 Overview

As noted above, the District is embarking on a program of capital improvements which will facilitate the development of lands within the District. Generally, construction of public improvements is either funded by the Developer and then acquired by the District or funded directly by the District. As of the time of writing of this Report, the

District will most likely acquire completed improvements from the Developer, although the District maintains the complete flexibility to either acquire the public infrastructure from the Developer or construct it, or even partly acquire it and partly construct it.

Even though the actual financing plan may change to include multiple series of bonds, it is likely that in order to fully fund costs of the CIP as described in *Section 3.2* in one financing transaction, the District would have to issue approximately \$211,425,000 in par amount of special assessment bonds (the "Bonds").

Please note that the purpose of this Report is to allocate the benefit of the CIP to the various land uses in the District and based on such benefit allocation to apportion the maximum debt necessary to fund the CIP. The discussion of the structure and size of the indebtedness is based on various estimates and is subject to change.

4.2 Types of Bonds Proposed

The proposed financing plan for the District provides for the issuance of the Bonds in the approximate principal amount of \$211,425,000 to finance approximately \$154,334,705 in CIP costs. The Bonds as projected under this financing plan would be structured to be amortized in 30 annual installments following a 24-month capitalized interest period. Interest payments on the Bonds would be made every May 1 and November 1, and principal payments on the Bonds would be made either on May 1 or on November 1.

In order to finance the improvement and other costs, the District would need to borrow more funds and incur indebtedness in the total amount of approximately \$211,425,000. The difference is comprised of debt service reserve, capitalized interest, underwriter's discount and costs of issuance. Preliminary sources and uses of funding for the Bonds are presented in Table 3 in the *Appendix*.

Please note that the structure of the Bonds as presented in this Report is preliminary and may change due to changes in the development program, market conditions, timing of infrastructure installation as well as for other reasons. The District maintains complete flexibility as to the structure of the Bonds and reserves the right to modify it as necessary.

5.0 Assessment Methodology

5.1 Overview

The issuance of the Bonds provides the District with funds necessary to construct/acquire the infrastructure improvements which are part of the CIP outlined in *Section 3.2* and described in more detail by the District Engineer in the Engineer's Report. These improvements lead to special and general benefits, with special benefits accruing to the assessable properties within the boundaries of the District and general benefits accruing to areas outside the District but being only incidental in nature. The debt incurred in financing the public infrastructure will be secured by assessing properties that derive special and peculiar benefits from the CIP. All properties that receive special benefits from the CIP will be assessed for their fair share of the debt issued in order to finance all or a portion of the CIP.

5.2 Benefit Allocation

The most current development plan envisions the development of 2,491 residential dwelling units, although, unit numbers and land use types may change throughout the development period.

The public infrastructure improvements that comprise the CIP will serve and provide benefit to all land uses in the District and will comprise an interrelated system of improvements, which means all of improvements will serve the entire District and improvements will be interrelated such that they will reinforce one another.

By allowing for the land in the District to be developable, both the public infrastructure improvements that comprise the CIP and their combined benefit will be greater than the sum of their individual benefits. All of the land uses within the District will benefit from each infrastructure improvement category, as the improvements provide basic infrastructure to all land within the District and benefit all land within the District as an integrated system of improvements.

As stated previously, the public infrastructure improvements included in the CIP have a logical connection to the special and peculiar benefits received by the land within the District, as without such improvements, the development of the properties within the District would not be possible. Based upon the connection between the improvements and the special and peculiar benefits to the land within the District, the District can assign or allocate a portion of the District's debt through the imposition of non-ad valorem assessments, to the land receiving such special and peculiar benefits. Even though these special and peculiar benefits are real

and ascertainable, the precise amount of the benefit cannot yet be calculated with mathematical certainty. However, such benefit is more valuable than the cost of, or the actual non-ad valorem assessment amount levied on that parcel.

The benefit associated with the CIP of the District is proposed to be allocated to the different unit types within the District in proportion to the density of development and intensity of use of the infrastructure as measured by a standard unit called an Equivalent Residential Unit ("ERU"). Table 4 in the *Appendix* illustrates the ERU weights that are proposed to be assigned to the unit types contemplated to be developed within the District based on the relative density of development and the intensity of use of master infrastructure, the total ERU counts for each unit type, and the share of the benefit received by each unit type.

The rationale behind different ERU weights is supported by the fact that generally and on average smaller units, such as townhomes, will use and benefit from the District's improvements less than larger units, such as single-family units, as for instance, generally and on average smaller units or units produce less storm water runoff, may produce fewer vehicular trips, and may need less water/sewer capacity than larger units. Additionally, the value of the larger units is likely to appreciate by more in terms of dollars than that of the smaller units as a result of the implementation of the CIP. As the exact amount of the benefit and appreciation is not possible to be calculated at this time, the use of ERU measures serves as a reasonable approximation of the relative amount of benefit received by the different unit types from the District's improvements.

Table 5 in the *Appendix* presents the apportionment of the assessment associated with funding the District's CIP (the "Bond Assessments") in accordance with the ERU benefit allocation method presented in Table 4. Table 5 also presents the annual levels of the projected annual debt service assessments per unit.

5.3 Assigning Debt

The Bond Assessments associated with repayment of the Bonds will initially be levied on all of the gross acres of land in the District. Consequently, the Bond Assessments will initially be levied on approximately 1,015.431 +/- gross acres on an equal pro-rata gross acre basis and thus the total bonded debt in the amount of \$211,425,000 will be preliminarily levied on approximately 1,015.431 +/- gross acres at a rate of \$208,212.08 per acre.

As the land is platted, the Bond Assessments will be allocated to each platted parcel on a first platted-first assigned basis based on the planned use for that platted parcel as reflected in Table 5 in the *Appendix*. Such allocation of Bond Assessments to platted parcels will reduce the amount of Bond Assessments levied on unplatted gross acres within the District.

Further, to the extent that any residential land which has not been platted is sold to another developer or builder, the Bond Assessments will be assigned to such parcel at the time of the sale based upon the development rights associated with such parcel that are transferred from seller to buyer. The District shall provide an estoppel or similar document to the buyer evidencing the amount of Bond Assessments transferred at sale.

5.4 Lienability Test: Special and Peculiar Benefit to the Property

As first discussed in *Section 1.3*, Special Benefits and General Benefits, public infrastructure improvements undertaken by the District create special and peculiar benefits to certain properties within the District. The District's improvements benefit assessable properties within the District and accrue to all such assessable properties on an ERU basis.

Public infrastructure improvements undertaken by the District can be shown to be creating special and peculiar benefits to the property within the District. The special and peculiar benefits resulting from each improvement include, but are not limited to:

- a. added use of the property;
- b. added enjoyment of the property;
- c. decreased insurance premiums;
- d. increased marketability and value of the property.

The public infrastructure improvements which are part of the CIP make the land in the District developable and saleable and when implemented jointly as parts of the CIP, provide special and peculiar benefits which are greater than the benefits of any single category of improvements. These special and peculiar benefits are real and ascertainable, but not yet capable of being calculated and assessed in terms of numerical value; however, such benefits are more valuable than either the cost of, or the actual assessment levied for, the improvement or debt allocated to the parcel of land.

5.5 Lienability Test: Reasonable and Fair Apportionment of the Duty to Pay

A reasonable estimate of the proportion of special and peculiar benefits received from the improvements is delineated in Table 4 (expressed as ERU factors) in the *Appendix*.

The apportionment of the Bond Assessments is fair and reasonable because it was conducted on the basis of consistent application of the methodology described in *Section 5.2* across all assessable property within the District according to reasonable estimates of the special and peculiar benefits derived from the CIP by different unit types.

5.6 True-Up Mechanism

The District's assessment program is predicated on the development of lots in a manner sufficient to include all of the planned Equivalent Residential Units ("ERUs") as set forth in Table 1 in the Appendix ("Development Plan"). At such time as lands are to be platted (or re-platted) or site plans are to be approved (or re-approved), the plat or site plan (either, herein, "Proposed Plat") shall be presented to the District for a "true-up" review as follows:

a. If a Proposed Plat results in the same amount of ERUs (and thus Debt Assessments) able to be imposed on the "Remaining Unplatted Lands" (i.e., those remaining unplatted lands after the Proposed Plat is recorded) as compared to what was originally contemplated under the Development Plan, then the District shall allocate the Debt Assessments to the product types being platted and the remaining property in accordance with this Report, and cause the Debt Assessments to be recorded in the District's Improvement Lien Book.

b. If a Proposed Plat results in a greater amount of ERUs (and thus Debt Assessments) able to be imposed on the Remaining Unplatted Lands as compared to what was originally contemplated under the Development Plan, then the District may undertake a pro rata reduction of Debt Assessments for all assessed properties within the Property, or may otherwise address such net decrease as permitted by law.

c. If a Proposed Plat results in a lower amount of ERUs (and thus Debt Assessments) able to be imposed on the Remaining Unplatted Lands as compared to what was originally contemplated under the Development Plan, then the District shall require the

landowner(s) of the lands encompassed by the Proposed Plat to pay a “True-Up Payment” equal to the difference between: (i) the Debt Assessments originally contemplated to be imposed on the lands subject to the Proposed Plat, and (ii) the Debt Assessments able to be imposed on the lands subject to the Proposed Plat, after the Proposed Plat (plus applicable interest, collection costs, penalties, etc.).¹

With respect to the foregoing true-up analysis, the District’s Assessment Consultant, in consultation with the District Engineer, District Counsel and District Bond Counsel, shall determine in his or her sole discretion what amount of ERUs (and thus Debt Assessments) are able to be imposed on the Remaining Unplatted Lands, taking into account a Proposed Plat, by reviewing: a) the original, overall development plan showing the number and type of units reasonably planned for the development, b) the revised, overall development plan showing the number and type of units reasonably planned for the development, c) proof of the amount of entitlements for the Remaining Unplatted Lands, d) evidence of allowable zoning conditions that would enable those entitlements to be placed in accordance with the revised development plan, and e) documentation that shows the feasibility of implementing the proposed development plan. Prior to any decision by the District not to impose a true-up payment, a supplemental methodology shall be produced demonstrating that there will be sufficient assessments to pay debt service on the applicable series of bonds and the District will conduct new proceedings under Chapters 170, 190 and 197, Florida Statutes upon the advice of District Counsel.

Any True-Up Payment shall become due and payable that tax year by the landowner of the lands subject to the Proposed Plat, shall be in addition to the regular assessment installment payable for such lands, and shall constitute part of the debt assessment liens imposed against the Proposed Plat property until paid. A True-Up Payment shall include accrued interest on the applicable bond series to the interest payment date that occurs at least 45 days after the True-Up Payment (or the second succeeding interest payment date if such True-Up Payment is made within forty-five (45) calendar days before an interest payment date (or such other time as set forth in the supplemental indentures for the applicable bond series)).

¹ For example, if the first platting includes 597 Townhomes, 112 Single Family 32’ lots, 112 Single Family 40’ lots, 757 Single Family 45’ lots, 792 Single Family 50’ lots, and 101 Single Family 60’ lots, which equates to a total allocation of \$209,387,561.43 in Bond Assessments, then the remaining unplatted land would be required to absorb 20 Single Family 50’ lots, which equates to \$2,037,438.57 in Bond Assessments. If the remaining unplatted land would only be able to absorb 10 instead of 20 Single Family 50’ lots or \$1,018,719.28 in Bond Assessments, then a true-up, payable by the owner of the unplatted land, would be due in the amount of \$1,018,719.28 in Bond Assessments plus applicable accrued interest to the extent described in this Section.

All Debt Assessments levied run with the land, and such assessment liens include any True-Up Payments. The District will not release any liens on property for which True-Up Payments are due, until provision for such payment has been satisfactorily made. Further, upon the District's review of the final plat for the developable acres, any unallocated Debt Assessments shall become due and payable and must be paid prior to the District's approval of that plat. This true-up process applies for both plats and/or re-plats.

Such review shall be limited solely to the function and the enforcement of the District's assessment liens and/or true-up agreements. Nothing herein shall in any way operate to or be construed as providing any other plat approval or disapproval powers to the District. For further detail on the true-up process, please refer to the True-Up Agreement and applicable assessment resolution(s).

5.7 Assessment Roll

The Bond Assessments of \$211,425,000 are proposed to be levied over the area described in Exhibit "A". Excluding any capitalized interest period, debt service assessments shall be paid in thirty (30) annual principal installments.

5.8 Additional Items Regarding Bond Assessment Imposition and Allocation

This master assessment allocation methodology is intended to establish the necessary benefit and fair and reasonable allocation findings for a master assessment lien, which may give rise to one or more individual assessment liens relating to individual bond issuances necessary to fund all or a portion of the project(s) referenced herein comprising the CIP. All such liens shall be within the benefit limits established herein and using the allocation methodology described herein, and shall be described in one or more supplemental reports.

As noted herein, the CIP functions as a system of improvements. Among other implications, this means that proceeds from any particular bond issuance can be used to fund improvements within any benefitted property or designated assessment area within the District, regardless of where the Bond Assessments are levied, provided that Bond Assessments are fairly and reasonably allocated across all benefitted properties.

As set forth in any supplemental report, and for any particular bond issuance, the Developer may opt to "buy down" the Bond

Assessments on particular product types and/or lands using a contribution of cash, infrastructure or other consideration, and in order for Bond Assessments to reach certain target levels. Note that any “true-up,” as described herein, may require a payment to satisfy “true-up” obligations as well as additional contributions to maintain such target assessment levels. Any amounts contributed by the Developer to pay down Bond Assessment will not be eligible for “deferred costs,” if any are provided for in connection with any particular bond issuance.

No Bond Assessments are allocated herein to any public or private amenities or other common areas planned for the development. Such amenities and common areas will be owned and operated by the District and/or master homeowners’ association. If owned by a homeowners’ association, the amenities will be considered a common element for the exclusive benefit of property owners. Alternatively, if owned by the District, the amenities will be available for use by the public, subject to the District’s rules and policies. Accordingly, any benefit to the amenities and common areas flows directly to the benefit of all property in the District. As such, no Bond Assessments will be assigned to the amenities and common areas.

In the event that the CIP is not completed, required contributions are not made, additional benefitted lands are added to the District and/or assessment area(s), or under certain other circumstances, the District may elect to reallocate the Bond Assessments, and the District expressly reserves the right to do so, provided however that any such reallocation shall not be construed to relieve any party of contractual or other obligations to the District.

6.0 Additional Stipulations

6.1 Overview

Wrathell, Hunt and Associates, LLC was retained by the District to prepare a methodology to fairly allocate the special assessments related to the District’s CIP. Certain financing, development and engineering data was provided by members of District Staff and/or the Developer. The allocation methodology described herein was based on information provided by those professionals. Wrathell, Hunt and Associates, LLC makes no representations regarding said information transactions beyond restatement of the factual information necessary for compilation of this report. For additional information on the Bond structure and related items, please refer to the Offering Statement associated with this transaction.

Wrathell, Hunt and Associates, LLC does not represent the District as a Municipal Advisor or Securities Broker nor is Wrathell, Hunt and Associates, LLC registered to provide such services as described in Section 15B of the Securities and Exchange Act of 1934, as amended. Similarly, Wrathell, Hunt and Associates, LLC does not provide the District with financial advisory services or offer investment advice in any form.

7.0 Appendix

Table 1

Westview South Community Development District

Development Plan

Product Type	Units in Osceola County	Units in Polk County	Total Number of Units
Townhome	0	597	597
SF 32'	112	0	112
SF 40'	112	0	112
SF 45'	757	0	757
SF 50'	812	0	812
SF 60'	101	0	101
Total			2,491

Table 2

Westview South Community Development District

Project Costs

Improvement	Total Costs
Stormwater System	\$46,965,100
Pod A Main Road	\$535,000
Pod A Spine Road	\$393,300
Pod B Neighborhoods 2-4	\$9,693,440
Pod B Spine Road	\$5,343,710
Water, Reuse, Wastewater	\$51,973,800
Incremental Cost of Undergrounding Electric Conduit	\$900,000
Landscape/ Hardscape/ Irrigation	\$14,936,800
Conservation/ Mitigation	\$150,000
Off-site Improvements	\$3,856,890
Professional Fees	\$5,556,237
Contingency	\$14,030,428
Total	\$154,334,705

Table 3

Westview South

Community Development District

Preliminary Sources and Uses of Funds

Sources

Bond Proceeds:	
Par Amount	\$211,425,000.00
Total Sources	\$211,425,000.00

Uses

Project Fund Deposits:	
Project Fund	\$154,334,704.70
Other Fund Deposits:	
Debt Service Reserve Fund	\$18,780,340.10
Capitalized Interest Fund	\$33,828,000.00
Delivery Date Expenses:	
Costs of Issuance	\$4,478,500.00
Rounding	\$3,455.20
Total Uses	\$211,425,000.00

Table 4

Westview South

Community Development District

Benefit Allocation

Product Type	Total Number of Units	ERU Weight	Total ERU
Townhome	597	0.50	298.50
SF 32'	112	0.65	72.80
SF 40'	112	0.80	89.60
SF 45'	757	0.90	681.30
SF 50'	812	1.00	812.00
SF 60'	101	1.20	121.20
Total	2,491		2,075.40

Table 5

Westview South

Community Development District

Bond Assessments Apportionment

Product Type	Total Number of Units	Total Cost Allocation*	Total Bond Assessments Apportionment	Bond Assessments Apportionment per Unit	Annual Debt Service Payment per Unit**
Townhome	597	\$22,197,604.97	\$30,408,770.60	\$50,935.96	\$4,865.07
SF 32'	112	\$5,413,687.24	\$7,416,276.38	\$66,216.75	\$6,257.30
SF 40'	112	\$6,662,999.68	\$9,127,724.78	\$81,497.54	\$7,701.30
SF 45'	757	\$50,664,081.29	\$69,405,344.75	\$91,684.74	\$8,663.96
SF 50'	812	\$60,383,434.62	\$82,720,005.78	\$101,871.93	\$9,626.62
SF 60'	101	\$9,012,896.89	\$12,346,877.71	\$122,246.31	\$11,551.94
Total	2,491	\$154,334,704.70	\$211,425,000.00		

* Please note that cost allocations to units herein are based on the ERU benefit allocation illustrated in Table 4

** Includes county collection costs estimated at 2% for Osceola County and 3% for Polk County (subject to change) and an early collection discount allowance estimated at 4% (subject to change)

WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT

5 E

RESOLUTION 2023-28

[MASTER DEBT ASSESSMENT RESOLUTION]

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WESTVIEW SOUTH COMMUNITY DEVELOPMENT DISTRICT MAKING CERTAIN FINDINGS; AUTHORIZING A CAPITAL IMPROVEMENT PLAN; ADOPTING AN ENGINEER’S REPORT; PROVIDING AN ESTIMATED COST OF IMPROVEMENTS; ADOPTING AN ASSESSMENT REPORT; EQUALIZING, APPROVING, CONFIRMING AND LEVYING DEBT ASSESSMENTS; ADDRESSING THE FINALIZATION OF SPECIAL ASSESSMENTS; ADDRESSING THE PAYMENT OF DEBT ASSESSMENTS AND THE METHOD OF COLLECTION; PROVIDING FOR THE ALLOCATION OF DEBT ASSESSMENTS AND TRUE-UP PAYMENTS; ADDRESSING GOVERNMENT PROPERTY, AND TRANSFERS OF PROPERTY TO UNITS OF LOCAL, STATE AND FEDERAL GOVERNMENT; AUTHORIZING AN ASSESSMENT NOTICE; AND PROVIDING FOR SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE.

WHEREAS, the Westview South Community Development District (“**District**”) is a local unit of special-purpose government established pursuant to the Uniform Community Development District Act of 1980, Chapter 190, *Florida Statutes*, as amended (“**Act**”); and

WHEREAS, the District has previously indicated its intention to construct certain types of improvements and to finance such improvements through the issuance of bonds, notes or other specific financing mechanisms, which bonds, notes or other specific financing mechanisms would be repaid by the imposition of special assessments on benefited property within the District; and

WHEREAS, the District’s Board of Supervisors (“**Board**”) has noticed and conducted a public hearing pursuant to Chapters 170, 190 and 197, *Florida Statutes*, relating to the imposition, levy, collection and enforcement of such assessments, and now desires to adopt a resolution imposing and levying such assessments as set forth herein.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WESTVIEW SOUTH COMMUNITY DEVELOPMENT DISTRICT AS FOLLOWS:

1. **AUTHORITY.** This Resolution is adopted pursuant to Chapters 170, 190 and 197, *Florida Statutes*, including without limitation, Section 170.08, *Florida Statutes*. The recitals stated above are incorporated herein; are adopted by the Board as true and correct statements; and are further declared to be findings made and determined by the Board.

2. **FINDINGS.** The Board further finds and determines as follows:

The Capital Improvement Plan

- a. The District is authorized by Chapter 190, *Florida Statutes*, to finance, fund, plan, establish, acquire, install, equip, operate, extend, construct, or reconstruct roadways, sewer and water distribution systems, stormwater management/earthwork improvements, landscape, irrigation and entry features, conservation and mitigation, street lighting and other infrastructure projects and services necessitated by the development of, and serving lands within, the District; and
- b. On December 8, 2022, and pursuant to Section 170.03, *Florida Statutes*, among other laws, the Board adopted Resolution 2022-25 ("**Declaring Resolution**"), and in doing so determined to undertake a capital improvement plan to undertake, install, plan, establish, construct or reconstruct, enlarge or extend, equip, acquire, operate and/or maintain the District's infrastructure improvements planned for the District's capital improvement plan ("**Project**"); and
- c. The Project is described in the Declaring Resolution and the *Engineer's Report*, dated December 2022 ("**Engineer's Report**," attached hereto as **Exhibit A** and incorporated herein by this reference), and the plans and specifications for the Project are on file in the offices of the District Manager at c/o Wrathell Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 ("**District Records Office**"); and

The Debt Assessment Process

- d. Also as part of the Declaring Resolution, the Board expressed an intention to issue bonds, notes or other specific financing mechanisms to provide a portion of the funds needed for the Project, and further declared its intention to defray the whole or any part of the expense of the Project by levying special assessments ("**Debt Assessments**") on specially benefited property within all of the District ("**Assessment Area**"); and
- e. The Declaring Resolution was adopted in compliance with the requirements of Section 170.03, *Florida Statutes*, and prior to the time it was adopted, the requirements of Section 170.04, *Florida Statutes*, had been met; and
- f. As directed by the Declaring Resolution, said Declaring Resolution was published as required by Section 170.05, *Florida Statutes*, and a copy of the publisher's affidavit of publication is on file with the Secretary of the District; and
- g. As directed by the Declaring Resolution, the Board caused to be made a preliminary assessment roll as required by Section 170.06, *Florida Statutes*; and

- h. As required by Section 170.07, *Florida Statutes*, and as part of the Declaring Resolution, the Board fixed the time and place of a public hearing at which owners of the property to be assessed and other persons interested therein could appear before the Board and be heard as to (i) the propriety and advisability of making the improvements, (ii) the cost thereof, (iii) the manner of payment therefore, and (iv) the amount thereof to be assessed against each specially benefited property or parcel, and the Board further authorized publication of notice of such public hearing and individual mailed notice of such public hearing in accordance with Chapters 170, 190, and 197, *Florida Statutes*; and
- i. Notice of the scheduled public hearing was given by publication and also by mail as required by Sections 170.07 and 197.3632, *Florida Statutes*, and affidavits as to such publication and mailings are on file in the office of the Secretary of the District; and
- j. On February 8, 2023, and at the time and place specified in the Declaring Resolution, the Board conducted such public hearing and heard and considered all complaints and testimony as to the matters described above; the Board further met as an “Equalization Board;” and the Board has made such modifications in the preliminary assessment roll as it deems necessary, just and right in the making of the final assessment roll; and

Equalization Board Additional Findings

- k. Having considered the estimated costs of the Project, the estimated financing costs and all comments and evidence presented at such public hearing, the Board further finds and determines that:
 - i. It is necessary to the public health, safety and welfare and in the best interests of the District that: (1) the District provide the Project as set forth in the Engineer’s Report; (2) the cost of such Project be assessed against the lands specially benefited by such Project, and within the Assessment Area; and (3) the District issue bonds, notes or other specific financing mechanisms to provide funds for such purposes pending the receipt of such Debt Assessments; and
 - ii. The provision of said Project, the levying of the Debt Assessments, and the sale and issuance of such bonds, notes, or other specific financing mechanisms serve a proper, essential, and valid public purpose and are in the best interests of the District, its landowners and residents; and
 - iii. The estimated costs of the Project are as specified in the Engineer’s Report and Assessment Report (defined below), and the amount of such costs is reasonable and proper; and

- iv. It is reasonable, proper, just and right to assess the cost of such Project against the properties specially benefited thereby in the Assessment Area, using the method determined by the Board and set forth in the *Master Special Assessment Methodology Report*, dated December 8, 2022 (“**Assessment Report**,” attached hereto as **Exhibit B** and incorporated herein by this reference), which results in the Debt Assessments set forth on the final assessment roll; and
- v. The Project benefits all developable property within the Assessment Area; and
- vi. Accordingly, the Debt Assessments as set forth in the Assessment Report constitute a special benefit to all parcels of real property listed on said final assessment roll, and the benefit, in the case of each such parcel, will be equal to or in excess of the Debt Assessments imposed thereon, as set forth in **Exhibit B**; and
- vii. All developable property within the Assessment Area is deemed to be benefited by the Project, and the Debt Assessments will be allocated in accordance with the Assessment Report at **Exhibit B**; and
- viii. The Debt Assessments are fairly and reasonably allocated across the benefitted property, as set forth in **Exhibit B**; and
- ix. It is in the best interests of the District that the Debt Assessments be paid and collected as herein provided; and
- x. In order to provide funds with which to pay the costs of the Project which are to be assessed against the benefitted properties, pending the collection of the Debt Assessments, it is necessary for the District to issue revenue bonds, notes or other specific financing mechanisms, including refunding bonds (together, “**Bonds**”).

3. **AUTHORIZATION FOR PROJECT; ADOPTION OF ENGINEER’S REPORT.** The Engineer’s Report identifies and describes the infrastructure improvements to be financed in part with the Bonds and sets forth the costs of the Project. The District hereby confirms that the Project serves a proper, essential, and valid public purpose. The use of the Engineer’s Report in connection with the sale of the Bonds is hereby authorized, approved and ratified, and the proper officers, employees and/or agents of the District are hereby authorized and directed to take such further action as may be necessary or desirable to cause the same to be made.

4. **ESTIMATED COST OF IMPROVEMENTS.** The total estimated costs of the Project and the costs to be paid by the Debt Assessments on all specially benefited property are set forth in **Exhibits A and B**, respectively, hereto.

5. **ADOPTION OF ASSESSMENT REPORT.** The Assessment Report setting forth the allocation of Debt Assessments to the benefitted lands within the Assessment Area is hereby approved, adopted, and confirmed. The District ratifies its use in connection with the sale of the Bonds.

6. **EQUALIZATION, APPROVAL, CONFIRMATION AND LEVY OF DEBT ASSESSMENTS.** The Debt Assessments imposed on the parcels specially benefited by the Project within the Assessment Area, all as specified in the final assessment roll set forth in **Exhibit B**, attached hereto, are hereby equalized, approved, confirmed and levied. Immediately following the adoption of this Resolution, the lien of Debt Assessments as reflected in **Exhibit B**, attached hereto, shall be recorded by the Secretary of the District in the District's "**Improvement Lien Book**." The Debt Assessments against each respective parcel shown on such final assessment roll and interest, costs, and penalties thereon, as hereafter provided, shall be and shall remain a legal, valid and binding first lien on such parcel, coequal with the lien of all state, county, district, municipal or other governmental taxes and superior in dignity to all other liens, titles, and claims.

- a. **Supplemental Assessment Resolutions for Bonds.** The lien for the Debt Assessments established hereunder shall be inchoate until the District issues Bonds. In connection with the issuance of any particular series of the Bonds, the District may adopt, without the need for further public hearing, a supplemental assessment resolution establishing specific Debt Assessments, in one or more separately enforceable Debt Assessment liens, securing such Bonds. Such subsequent resolutions shall be adopted at a noticed meeting of the District, and shall set forth the actual amounts financed, costs of issuance, expected costs of collection, and the total amount of the assessments pledged to that issue, which amount shall be consistent with the lien imposed by this Resolution. Among other things, the supplemental assessment resolutions may provide for the issuance of multiple series of Bonds each secured by one or more different assessment areas within the Assessment Area.
- b. **Adjustments to Debt Assessments.** The District may, by subsequent resolution, adjust the acreage assigned to particular parcel identification numbers listed on the final assessment roll to reflect accurate apportionment of acreage amongst individual parcel identification numbers. The District may make any other such acreage and boundary adjustments to parcels listed on the final assessment roll as may be necessary and in the best interests of the District, as determined by the Board by subsequent resolution. Any such adjustment in the assessment roll shall be consistent with the requirements of law.
- c. **Contributions.** In connection with the issuance of a series of the Bonds, the project developer may request that any related Debt Assessments be reduced for certain product types. To accomplish any such requested reduction, and pursuant to the terms of an applicable acquisition agreement, and this resolution, the developer will agree to provide a contribution of infrastructure, work product, or

land based on appraised value, comprising a portion of the Project and to meet the minimum requirements set forth in the Assessment Report, if any. Any such contributions shall not be eligible for payment under the Bonds.

- d. **Impact Fee Credits.** The District may or may not be entitled to impact fee credits as a result of the development of the Project, based on applicable laws and/or agreements governing impact fee credits. Unless otherwise addressed by supplemental assessment resolution, the proceeds from any impact fee credits received may be used in the District's sole discretion as an offset for any acquisition of any portion of the Project (e.g., land based on appraised value, infrastructure and/or work product), for completion of the Project, or otherwise used against the outstanding indebtedness of any debt issuance that funded the improvement giving rise to the credits.

7. **FINALIZATION OF DEBT ASSESSMENTS.** When a project has been constructed or otherwise provided to the satisfaction of the Board, the Board shall adopt a resolution accepting the same and determining the actual costs (including financing costs) thereof, as required by Sections 170.08 and 170.09, *Florida Statutes*. Pursuant to Section 170.08, *Florida Statutes*, the District shall credit to each Debt Assessment the difference, if any, between the Debt Assessment as hereby made, approved and confirmed and the actual costs incurred in completing the applicable project. In making such credits, no credit shall be given for bond, note or other specific financing mechanism costs, capitalized interest, funded reserves or bond or other discounts. Such credits, if any, shall be entered in the Improvement Lien Book.

8. **PAYMENT OF DEBT ASSESSMENTS AND METHOD OF COLLECTION.**

- a. **Payment.** The Debt Assessments, as further set forth in each supplemental assessment resolution, and securing the issuance of each series of the Bonds, may be paid in not more than thirty (30) yearly installments of principal and interest – beginning upon the issuance of the particular series of the Bonds (and after taking into account any capitalized interest periods), provided, however, that the Board shall at any time make such adjustments by resolution, and at a noticed meeting of the Board, to that payment schedule as may be necessary and in the best interests of the District to account for changes in long and short term debt as actually issued by the District.
- b. **Prepayment.** Subject to the provisions of any supplemental assessment resolution, any owner of property subject to the Debt Assessments may, at its option, pre-pay the entire amount of the Debt Assessment any time, or a portion of the amount of the Debt Assessment up to two times, plus accrued interest to the next succeeding interest payment date (or the second succeeding interest payment date if such prepayment is made within forty-five (45) calendar days before an interest payment date (or such other time as set forth in the supplemental indenture for the applicable series of bonds secured by the Debt

Assessments in question)), attributable to the property subject to Debt Assessments owned by such owner. Prepayment of Debt Assessments does not entitle the property owner to any discounts for early payment. If authorized by a supplemental assessment resolution, the District may grant a discount equal to all or a part of the payee's proportionate share of the cost of the Project consisting of bond financing costs, such as capitalized interest, funded reserves, and bond discount included in the estimated cost of the Project, upon payment in full of any Debt Assessment during such period prior to the time such financing costs are incurred as may be specified by the District.

- c. **Uniform Method; Alternatives.** The District may elect to use the method of collecting Debt Assessments authorized by Sections 197.3632 and 197.3635, *Florida Statutes* ("**Uniform Method**"). The District has heretofore taken all required actions to comply with Sections 197.3632 and 197.3635, *Florida Statutes*. Such Debt Assessments may be subject to all of the collection provisions of Chapter 197, *Florida Statutes*. Notwithstanding the above, in the event the Uniform Method of collecting its Debt Assessments is not available to the District in any year, or if determined by the District to be in its best interests, and subject to the terms of any applicable trust indenture, the Debt Assessments may be collected as is otherwise permitted by law. In particular, the District may, in its sole discretion, collect Debt Assessments by directly billing landowners and enforcing said collection in any manner authorized by law. Any prejudgment interest on delinquent assessments that are directly billed shall accrue at the applicable rate of any bonds or other debt instruments secured by the Debt Assessments. The decision to collect Debt Assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect Debt Assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.
- d. **Uniform Method Agreements Authorized.** For each year the District uses the Uniform Method, the District shall enter into an agreement with the County Tax Collector who may notify each owner of a lot or parcel within the District of the amount of the special assessment, including interest thereon, in the manner provided in Section 197.3635, *Florida Statutes*.
- e. **Re-amortization.** Any particular lien of the Debt Assessments shall be subject to re-amortization where the applicable series of Bonds is subject to re-amortization pursuant to the applicable trust indenture and where the context allows.

9. ALLOCATION OF DEBT ASSESSMENTS; APPLICATION OF TRUE-UP PAYMENTS.

- a. At such time as parcels of land, or portions thereof, are included in a plat or site plan, it shall be an express condition of the lien established by this Resolution that, prior to County approval, any and all plats or site plans for any portion of the lands within the District, as the District's boundaries may be amended from time to time, shall be presented to the District Manager for review. As parcels of land, or portions thereof, are included in a plat or site plan, the District Manager shall review the plat or site plan and cause the Debt Assessments securing each series of Bonds to be reallocated to the units being included in the plat or site plan and the remaining property in accordance with **Exhibit B**, and cause such reallocation to be recorded in the District's Improvement Lien Book.
- b. Pursuant to the Assessment Report, attached hereto as **Exhibit B**, and which terms are incorporated herein, there may be required from time to time certain true-up payments. When a plat or site plan is presented to the District, the District Manager shall review the plat or site plan to determine whether, taking into account the plat or site plan, there is a net shortfall in the overall principal amount of assessments reasonably able to be assigned to benefitted lands within the Assessment Area. Such determination shall be made based on the language in this Resolution and/or the tests or other methods set forth in **Exhibit B** (if any), or any tests or methods set forth in a supplemental assessment resolution and corresponding assessment report. If the overall principal amount of assessments reasonably cannot be assigned, or is not reasonably expected to be assigned, as set forth in more detail in and subject to the terms of **Exhibit B** (or any supplemental resolution and report, as applicable), to the platted and site planned lands as well as the undeveloped lands, then a debt reduction payment ("**True-Up Payment**") in the amount of such shortfall shall become due and payable that tax year by the landowner(s) of record of the land subject to the proposed plat or site plan and of the remaining undeveloped lands, in addition to any regular assessment installment. The District's review shall be limited solely to this function and the enforcement of the lien established by this Resolution. In the event a True-Up Payment is due and unpaid, the lien established herein for the True-Up Payment amount shall remain in place until such time as the True-Up Payment is made. The District shall record all True-Up Payments in its Improvement Lien Book.
- c. The foregoing is based on the District's understanding that the community would be developed with the type and number of units set forth in **Exhibit B**, on the developable acres. However, more than the stated number of units may be developed. In no event shall the District collect Debt Assessments pursuant to this Resolution in excess of the total debt service related to the Project, including all costs of financing and interest. The District recognizes that such things as regulatory requirements and market conditions may affect the timing and scope of the development in the District. If the strict application of the true-up methodology to any assessment reallocation pursuant to this paragraph would

result in Debt Assessments collected in excess of the District's total debt service obligations for the Project, the Board shall by resolution take appropriate action to equitably reallocate the Debt Assessments.

- d. As set forth in any supplemental assessment resolution and/or supplemental assessment report for a specific series of Bonds, the District may assign a specific debt service assessment lien comprising a portion of the Debt Assessments to an assessment area comprised of specific unplatted lands which are less than all of the unplatted lands in the Assessment Area, and, accordingly, any related true-up determinations may be limited to determining whether the planned units for such specified lands in the assessment area have been and/or will be developed.

10. GOVERNMENT PROPERTY; TRANSFERS OF PROPERTY TO UNITS OF LOCAL, STATE, AND FEDERAL GOVERNMENT. Real property owned by units of local, state, and federal governments, or similarly exempt entities, shall not be subject to the Debt Assessments without specific consent thereto. If at any time, any real property on which Debt Assessments are imposed by this Resolution is sold or otherwise transferred to a unit of local, state, or federal government (without consent of such governmental unit to the imposition of Debt Assessments thereon), or similarly exempt entity, all future unpaid Debt Assessments for such tax parcel shall become due and payable immediately prior to such transfer without any further action of the District.

11. ASSESSMENT NOTICE. The District's Secretary is hereby directed to record a general Notice of Assessments in the Official Records of the County in which the District is located, which shall be updated from time to time in a manner consistent with changes in the boundaries of the District.

12. SEVERABILITY. If any section or part of a section of this Resolution is declared invalid or unconstitutional, the validity, force and effect of any other section or part of a section of this Resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a section of this Resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.

13. CONFLICTS. All resolutions or parts thereof in conflict herewith are, to the extent of such conflict, superseded and repealed.

14. EFFECTIVE DATE. This Resolution shall become effective upon its adoption.

[CONTINUED ON NEXT PAGE]

APPROVED AND ADOPTED THIS 8th DAY OF FEBRUARY 2023.

ATTEST:

**WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: *Engineer's Report*, dated December 2022

Exhibit B: *Master Special Assessment Methodology Report*, dated December 8, 2022

Exhibit A: *Engineer's Report*, dated December 2022

Exhibit B: *Master Special Assessment Methodology Report*, dated December 8, 2022

WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT

6A



Miscellaneous Notices

Published in The Ledger on January 20, 2023

Location

Polk County,

Notice Text

WESTVIEW SOUTH COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2022/2023 BUDGET; AND NOTICE OF REGULAR BOARD OF SUPERVISORS MEETING.

The Board of Supervisors (Board) of the Westview South Community Development District (District), will hold a public hearing on February 8, 2023 at 2:00 p.m., at the Hampton Inn & Suites Orlando South Lake Buena Vista, 4971 Calypso Cay Way, Kissimmee, FL 34746 for the purpose of hearing comments and objections on the adoption of the proposed budget (Proposed Budget) of the District for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (Fiscal Year 2022/2023). A regular board meeting of the District will also be held at that time where the Board may consider any other business that may properly come before it. A copy of the agenda and Proposed Budget may be obtained by contacting the offices of the District Manager, Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010, during normal business hours.

The public hearing and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. The public hearing and meeting may be continued to a date, time, and place to be specified on the record at the meeting. There may be occasions when Board Supervisors or District Staff may participate by speaker telephone.

Any person requiring special accommodations at this hearing and meeting because of a disability or physical impairment should contact the District Manager s Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager s Office.

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearing or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

District Manager

1/20/23, 1/27/23 8332616

Miscellaneous Notices



Published in The Ledger on January 27, 2023

Location

Polk County,

Notice Text

WESTVIEW SOUTH COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2022/2023 BUDGET; AND NOTICE OF REGULAR BOARD OF SUPERVISORS MEETING.

The Board of Supervisors (Board) of the Westview South Community Development District (District), will hold a public hearing on February 8, 2023 at 2:00 p.m., at the Hampton Inn & Suites Orlando South Lake Buena Vista, 4971 Calypso Cay Way, Kissimmee, FL 34746 for the purpose of hearing comments and objections on the adoption of the proposed budget (Proposed Budget) of the District for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (Fiscal Year 2022/2023). A regular board meeting of the District will also be held at that time where the Board may consider any other business that may properly come before it. A copy of the agenda and Proposed Budget may be obtained by contacting the offices of the District Manager, Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010, during normal business hours.

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Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearing or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

District Manager

1/20/23, 1/27/23 8332616

**NOTICE OF PUBLIC HEARING TO CONSIDER THE
ADOPTION OF THE FISCAL YEAR 2022/2023 BUDGET;
AND NOTICE OF REGULAR BOARD OF SUPERVISORS'
MEETING.**

Osceola News-Gazette
22 W Monument Ave, Ste 5
(407) 846-7600

I, Pamela Bikowicz, of lawful age, being duly sworn upon oath, deposes and says that I am the Bookkeeper of Osceola News-Gazette, a publication that is a "legal newspaper" as that phrase is defined for the city of Kissimmee, for the County of Osceola, in the state of Florida, that this affidavit is Page 1 of 1 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
19 Jan 2023

26 Jan 2023

Notice ID: OXD9OwQbcf7LeyGC8gfm
Notice Name: WESTVIEW SOUTH CDD*BUDGET HEARING

PUBLICATION FEE: \$145.17

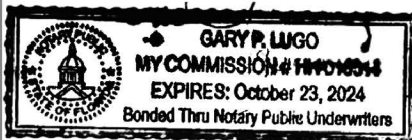

Bookkeeper

VERIFICATION

STATE OF FLORIDA
COUNTY OF OSCEOLA

Signed or attested before me on this

January 17, 2023




Notary Public
My Commission Expires: 10/23/2024

The Board of Supervisors ("Board") of the Westview South Community Development District ("District"), will hold a public hearing on February 8, 2023 at 2:00 p.m., at the Hampton Inn & Suites Orlando South Lake Buena Vista, 4971 Calypso Cay Way, Kissimmee, FL 34746 for the purpose of hearing comments and objections on the adoption of the proposed budget ("Proposed Budget") of the District for the fiscal year beginning October 1, 2022 and ending September 30, 2023 ("Fiscal Year 2022/2023"). A regular board meeting of the District will also be held at that time where the Board may consider any other business that may properly come before it. A copy of the agenda and Proposed Budget may be obtained by contacting the offices of the District Manager, Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010, during normal business hours.

The public hearing and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. The public hearing and meeting may be continued to a date, time, and place to be specified on the record at the meeting. There may be occasions when Board Supervisors or District Staff may participate by speaker telephone.

Any person requiring special accommodations at this hearing and meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearing or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

District Manager
January 19, 26, 2023

WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT

6B

RESOLUTION 2023-29

THE ANNUAL APPROPRIATION RESOLUTION OF THE WESTVIEW SOUTH COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022, AND ENDING SEPTEMBER 30, 2023; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2022, submitted to the Board of Supervisors (“**Board**”) of the Westview South Community Development District (“**District**”) proposed budget(s) (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), *Florida Statutes*; and

WHEREAS, the Board set a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, the District Manager posted the Proposed Budget on the District’s website at least two days before the public hearing; and

WHEREAS, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1st of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

WHEREAS, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WESTVIEW SOUTH COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BUDGET

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

- b. The Proposed Budget, attached hereto as **Exhibit "A,"** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes ("Adopted Budget")*, and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Westview South Community Development District for the Fiscal Year Ending September 30, 2023."
- d. The Adopted Budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption, and shall remain on the website for at least 2 years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2022/2023, the sums set forth in **Exhibit A** to be raised by the levy of assessments, a funding agreement and/or otherwise. Such sums are deemed by the Board to be necessary to defray all expenditures of the District during said budget year, and are to be divided and appropriated in the amounts set forth in **Exhibit A**.

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2022/2023 or within 60 days following the end of the Fiscal Year 2022/2023 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.
- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must ensure that any amendments to the budget under paragraph c. above are posted on the District’s website within 5 days after adoption and remain on the website for at least 2 years.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 8TH DAY OF FEBRUARY, 2023.

ATTEST:

**WESTVIEW SOUTH COMMUNITY DEVELOPMENT
DISTRICT**

By: _____
Title: _____

By: _____
Its: _____

Exhibit A: Fiscal Year 2022/2023 Budget(s)

Exhibit A: Fiscal Year 2022/2023 Budget(s)

**WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2023**

**WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT
TABLE OF CONTENTS**

<u>Description</u>	<u>Page Number(s)</u>
General Fund Budget	1
Definitions of General Fund Expenditures	2

**WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2023**

	Proposed Budget FY 2023
REVENUES	
Landowner contribution	\$ 75,515
Total revenues	75,515
EXPENDITURES	
Professional & administrative	
Management/accounting/recording**	32,000
Legal	25,000
Engineering	2,000
Audit	-
Arbitrage rebate calculation*	-
Dissemination agent*	500
Trustee*	-
Telephone	200
Postage	500
Printing & binding	500
Legal advertising	6,500
Annual special district fee	175
Insurance	5,500
Contingencies/bank charges	750
Website hosting & maintenance	1,680
Website ADA compliance	210
Total expenditures	75,515
Excess/(deficiency) of revenues over/(under) expenditures	-
Fund balance - beginning (unaudited)	-
Fund balance - ending	\$ -

* These items will be realized when bonds are issued

** WHA will charge a reduced management fee of \$2,000 per month until bonds are issued.

**WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES

Professional & administrative

Management/accounting/recording** \$ 32,000

Wrathell, Hunt and Associates, LLC (WHA), specializes in managing community development districts by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all of the District's governmental requirements. WHA develops financing programs, administers the issuance of tax exempt bond financings, operates and maintains the assets of the community.

Legal 25,000

General counsel and legal representation, which includes issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts.

Engineering 2,000

The District's Engineer will provide construction and consulting services, to assist the District in crafting sustainable solutions to address the long term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.

Audit -

Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.

Arbitrage rebate calculation* -

To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.

Dissemination agent* 500

The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities Exchange Act of 1934. Wrathell, Hunt & Associates serves as dissemination agent.

Telephone 200

Telephone and fax machine.

Postage 500

Mailing of agenda packages, overnight deliveries, correspondence, etc.

Printing & binding 500

Letterhead, envelopes, copies, agenda packages

Legal advertising 6,500

The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.

Annual special district fee 175

Annual fee paid to the Florida Department of Economic Opportunity.

Insurance 5,500

The District will obtain public officials and general liability insurance.

Contingencies/bank charges 750

Bank charges and other miscellaneous expenses incurred during the year and automated AP routing etc.

Website hosting & maintenance 1,680

Website ADA compliance 210

Total expenditures \$ 75,515

WESTVIEW SOUTH

COMMUNITY DEVELOPMENT DISTRICT

7

RESOLUTION 2023-30

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WESTVIEW SOUTH COMMUNITY DEVELOPMENT DISTRICT RATIFYING THE AMENDMENT TO RESOLUTION 2023-13 TO RE-SET THE DATE OF THE PUBLIC HEARING TO CONSIDER AND HEAR COMMENT ON THE ADOPTION OF RULES OF PROCEDURE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Westview South Community Development District (“District”) was established by a rule adopted by the Florida Land and Water Adjudicatory Commission of Polk and Osceola Counties, Florida, for the purpose of planning, financing, constructing, operating and/or maintaining certain infrastructure improvements; and

WHEREAS, on December 8, 2022, at a duly noticed public meeting, the District’s Board of Supervisors (“Board”) adopted Resolution 2023-13, setting a public hearing to consider and hear comment on the adoption of Rules of Procedure for 2:00 p.m. on February 8, 2023, at the Hampton Inn and Suites Orlando South Lake Buena Vista, 4971 Calypso Cay Way, Kissimmee, Florida 34746; and

WHEREAS, the Board desired to change the date and time of the public hearing to _____:_____ .m., on _____, 2023, at _____; and

WHEREAS, the District Secretary has caused the notice of the public hearing, with the new date, to be published consistent with the requirements of Chapter 120, *Florida Statutes*.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WESTVIEW SOUTH COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. RATIFICATION OF PUBLIC HEARING DATE RESET. The actions of the Board in resetting the public hearing and the District Secretary in publishing the notice of public hearing are hereby ratified. Resolution 2023-13 is hereby amended to reflect that the public hearing to adopt the District’s Rules of Procedure as declared in Resolution 2023-13 is reset to:

Date: _____
Time: _____
Location: _____

SECTION 2. RESOLUTION 2023-13 OTHERWISE REMAINS IN FULL FORCE AND EFFECT. Except as otherwise provided herein, all of the provisions of Resolution 2023-13 continues in full force and effect.

SECTION 3. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect upon its passage and adoption by the Board.

PASSED AND ADOPTED this 8th day of February, 2023.

ATTEST:

**WESTVIEW SOUTH COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

WESTVIEW SOUTH

COMMUNITY DEVELOPMENT DISTRICT

8

RESOLUTION 2023-07

A RESOLUTION BY THE BOARD OF SUPERVISORS OF THE WESTVIEW SOUTH COMMUNITY DEVELOPMENT DISTRICT DESIGNATING THE PRIMARY ADMINISTRATIVE OFFICE AND PRINCIPAL HEADQUARTERS OF THE DISTRICT AND PROVIDING AN EFFECTIVE DATE

WHEREAS, the Westview South Community Development District (“**District**”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*; and

WHEREAS, the District desires to designate its primary administrative office as the location where the District’s public records are routinely created, sent, received, maintained, and requested, for the purposes of prominently posting the contact information of the District’s Record’s Custodian in order to provide citizens with the ability to access the District’s records and ensure that the public is informed of the activities of the District in accordance with Chapter 119, *Florida Statutes*; and

WHEREAS, the District additionally desires to specify the location of the District’s principal headquarters for the purpose of establishing proper venue under the common law home venue privilege applicable to the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WESTVIEW SOUTH COMMUNITY DEVELOPMENT DISTRICT:

1. PRIMARY ADMINISTRATIVE OFFICE. The District’s primary administrative office for purposes of Chapter 119, *Florida Statutes*, shall be located at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431.

2. PRINCIPAL HEADQUARTERS. The District’s principal headquarters for purposes of establishing proper venue shall be located at the offices of _____ and within Osceola and Polk Counties, Florida.

3. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this 8th day of February, 2023.

ATTEST:

**WESTVIEW SOUTH COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

WESTVIEW SOUTH

COMMUNITY DEVELOPMENT DISTRICT

9

RESOLUTION 2023-14

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WESTVIEW SOUTH COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIMES AND LOCATIONS FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT FOR FISCAL YEAR 2022/2023 AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the Westview South Community Development District (“**District**”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*; and

WHEREAS, the District is required by Section 189.015, *Florida Statutes*, to file quarterly, semi-annually, or annually a schedule (including date, time, and location) of its regular meetings with local governing authorities; and

WHEREAS, further, in accordance with the above-referenced statute, the District shall also publish quarterly, semi-annually, or annually the District’s regular meeting schedule in a newspaper of general paid circulation in the county in which the District is located.

WHEREAS, the Board desires to adopt the Fiscal Year 2022/2023 meeting schedule attached as **Exhibit A**.

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WESTVIEW SOUTH COMMUNITY DEVELOPMENT DISTRICT:

1. **ADOPTING FISCAL YEAR 2022/2023 ANNUAL MEETING SCHEDULE.** The Fiscal Year 2022/2023 annual meeting schedule attached hereto and incorporated by reference herein as **Exhibit A** is hereby approved and shall be published in accordance with the requirements of Florida law and also provided to applicable governing authorities.

3. **EFFECTIVE DATE.** This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 8th day of February, 2023.

ATTEST:

**WESTVIEW SOUTH COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

EXHIBIT "A"

WESTVIEW SOUTH COMMUNITY DEVELOPMENT DISTRICT		
BOARD OF SUPERVISORS FISCAL YEAR 2022/2023 MEETING SCHEDULE		
LOCATION <i>TBD</i>		
DATE	POTENTIAL DISCUSSION/FOCUS	TIME
March __, 2023	Regular Meeting	__:__ AM/PM
April __, 2023	Regular Meeting	__:__ AM/PM
May __, 2023	Regular Meeting	__:__ AM/PM
June __, 2023	Regular Meeting	__:__ AM/PM
July __, 2023	Regular Meeting	__:__ AM/PM
August __, 2023	Regular Meeting	__:__ AM/PM
September __, 2023	Regular Meeting	__:__ AM/PM

WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT

UNAUDITED
FINANCIAL
STATEMENTS

**WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
DECEMBER 31, 2022**

**WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2022**

	General Fund	Total Governmental Funds
ASSETS		
Due from Developer	\$ 10,723	\$ 10,723
Total assets	\$ 10,723	\$ 10,723
 LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ 4,724	\$ 4,724
Landowner advance	6,000	6,000
Total liabilities	10,724	10,724
 DEFERRED INFLOWS OF RESOURCES		
Deferred receipts	4,723	4,723
Total deferred inflows of resources	4,723	4,723
 Fund balances:		
Unassigned	(4,724)	(4,724)
Total fund balances	(4,724)	(4,724)
 Total liabilities, deferred inflows of resources and fund balances	 \$ 10,723	 \$ 10,723

**WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDED DECEMBER 31, 2022**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Budget</u>	<u>% of Budget</u>
REVENUES				
Landowner contribution	\$ -	\$ -	\$ 75,515	0%
Total revenues	<u>-</u>	<u>-</u>	<u>75,515</u>	0%
EXPENDITURES				
Professional & administrative				
Supervisors	215	215	-	N/A
Management/accounting/recording	2,000	4,000	32,000	13%
Legal	-	392	25,000	2%
Engineering	-	-	2,000	0%
Dissemination agent	-	-	500	0%
Telephone	16	33	200	17%
Postage	-	-	500	0%
Printing & binding	42	84	500	17%
Legal advertising	-	-	6,500	0%
Annual special district fee	-	-	175	0%
Insurance	-	-	5,500	0%
Contingencies/bank charges	-	-	750	0%
Website hosting & maintenance	-	-	1,680	0%
Website ADA compliance	-	-	210	0%
Total expenditures	<u>\$2,273</u>	<u>\$4,724</u>	<u>75,515</u>	6%
Excess/(deficiency) of revenues over/(under) expenditures	(2,273)	(4,724)	-	
Fund balances - beginning	(2,451)	-	-	
Fund balances - ending	<u>\$ (4,724)</u>	<u>\$ (4,724)</u>	<u>\$ -</u>	

WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT

MINUTES

A

DRAFT

**MINUTES OF MEETING
WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT**

A Landowners' Meeting of the Westview South Community Development District was held on December 8, 2022 at 11:00 a.m., at the Hampton Inn & Suites Orlando South Lake Buena Vista, 4971 Calypso Cay Way, Kissimmee, Florida 34746.

Present were:

Cindy Cerbone	District Manager/Proxy Holder
Jere Earlywine (via telephone)	District Counsel
Santiago Machado	District Engineer
Josh Kalin	Landowner Officer
Nora Schuster	Taylor Morrison
Rob Bonin	Lennar Homes

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Ms. Cerbone called the meeting to order at 11:04 a.m.

SECOND ORDER OF BUSINESS

Affidavit/Proof of Publication

The affidavit of publication was included for informational purposes.

Ms. Cerbone stated that she is the designated Proxy Holder for Landowner Avatar Properties Inc., which owns 164.66 acres. Ms. Cerbone is eligible to cast up to 165 votes per Seat.

THIRD ORDER OF BUSINESS

Election of Chair to Conduct Landowners' Meeting

All in attendance agreed to Ms. Cerbone serving as Chair to conduct the Landowners' meeting.

Discussion ensued regarding the total acreage, multiple Landowners in the CDD and documentation submitted.

37 The consensus was for Ms. Cerbone to conduct the Landowners’ Meeting with the
38 documentation provided in advance of the meeting.

39

40 **FOURTH ORDER OF BUSINESS**

Election of Supervisors [All Seats]

41

42 **A. Nominations**

43 Ms. Cerbone nominated the following:

44 Seat 1 Patrick “Rob” Bonin

45 Seat 2 Heather Isaacs

46 Seat 3 Josh Kalin

47 Seat 4 Logan Lantrip

48 Seat 5 Nora Schuster

49 No other nominations were made.

50 **B. Casting of Ballots**

51 • **Determine Number of Voting Units Represented**

52 A total of 165 voting units were represented.

53 • **Determine Number of Voting Units Assigned by Proxy**

54 All 165 voting units were assigned by proxy.

55 Ms. Cerbone cast the following votes:

56 Seat 1 Patrick “Rob” Bonin 165 votes

57 Seat 2 Heather Isaacs 165 votes

58 Seat 3 Josh Kalin 164 votes

59 Seat 4 Logan Lantrip 164 votes

60 Seat 5 Nora Schuster 164 votes

61 **C. Ballot Tabulation and Results**

62 Ms. Cerbone reported the following ballot tabulation, results and term lengths:

63 Seat 1 Patrick “Rob” Bonin 165 votes 4-year Term

64 Seat 2 Heather Isaacs 165 votes 4-year Term

65 Seat 3 Josh Kalin 164 votes 2-year Term

66 Seat 4 Logan Lantrip 164 votes 2-year Term

67 Seat 5 Nora Schuster 164 votes 2-year Term

68

69 **FIFTH ORDER OF BUSINESS** **Landowners’ Questions/Comments**

70

71 There were no Landowners’ questions or comments.

72

73 **SIXTH ORDER OF BUSINESS** **Adjournment**

74

75 There being nothing further to discuss, the meeting adjourned at 11:09 a.m.

76

77

78 [SIGNATURES APPEAR ON THE FOLLOWING PAGE]

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Secretary/Assistant Secretary

Chair/Vice Chair

WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT

MINUTES

B

DRAFT

**MINUTES OF MEETING
WESTVIEW SOUTH COMMUNITY DEVELOPMENT DISTRICT**

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An Organizational Meeting of the Westview South Community Development District was held on December 8, 2022, immediately following the adjournment of the Landowners’ Meeting, scheduled to commence at 11:00 a.m., at the Hampton Inn & Suites Orlando South Lake Buena Vista, 4971 Calypso Cay Way, Kissimmee, Florida 34746.

Present at the meeting were:

Josh Kalin	Chair
Rob Bonin	Vice Chair
Nora Schuster	Assistant Secretary

Also present were:

Cindy Cerbone	District Manager
Craig Wrathell	Wrathell, Hunt and Associates, LLC (WHA)
Jere Earlywine (via telephone)	District Counsel
Santiago Machado	Interim District Engineer
Steve Sanford (via telephone)	Bond Counsel

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Ms. Cerbone called the meeting to order at 11:11 a.m. She recapped the results of the Landowners’ Election held just prior to this meeting, as follows:

Seat 1	Patrick “Rob” Bonin	165 votes	4-year Term
Seat 2	Heather Isaacs	165 votes	4-year Term
Seat 3	Josh Kalin	164 votes	2-year Term
Seat 4	Logan Lantrip	164 votes	2-year Term
Seat 5	Nora Schuster	164 votes	2-year Term

▪ **Administration of Oath of Office to Elected Board of Supervisors**

This item, previously the Third Order of Business was presented out of order.

Ms. Cerbone, a Notary of the State of Florida and duly authorized, administered the Oath of Office to Ms. Schuster, Mr. Kalin and Mr. Bonin.

Supervisors Schuster, Kalin and Bonin were present. Supervisors-Elect Isaacs and Lantrip were not present.

39 **SECOND ORDER OF BUSINESS**

Public Comments

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41 No members of the public spoke.

42
43 **GENERAL DISTRICT ITEMS**

44 **THIRD ORDER OF BUSINESS**

Administration of Oath of Office to Elected Board of Supervisors (the following will be provided in a separate package)

45
46
47
48 The Oath of Office was administered during the First Order of Business.

49 Ms. Cerbone provided and discussed the following items:

- 50 **A. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees**
- 51 **B. Membership, Obligations and Responsibilities**
- 52 **C. Chapter 190, Florida Statutes**
- 53 **D. Financial Disclosure Forms**
 - 54 **I. Form 1: Statement of Financial Interests**
 - 55 **II. Form 1X: Amendment to Form 1, Statement of Financial Interests**
 - 56 **III. Form 1F: Final Statement of Financial Interests**
- 57 **E. Form 8B: Memorandum of Voting Conflict**

58 Mr. Earlywine discussed Form 8B with which Supervisors will disclose a continuing
59 conflict as a Landowner-representative, which will eliminate the need to declare a conflict at
60 every vote. Each Supervisor will complete Form 8B at the next meeting and they will be kept on
61 file and attached to meeting minutes if there is a voting conflict.

62 Ms. Cerbone asked if the Board Members wished to receive the allowable \$200 per
63 meeting compensation, with a maximum amount of \$4,800 per year, per Board Member.

64 Supervisors Kalin and Schuster declined compensation. Supervisor Bonin elected to
65 receive compensation.

66
67 **FOURTH ORDER OF BUSINESS**

Consideration of Resolution 2023-01, Canvassing and Certifying the Results of the Landowners' Election of Supervisors Held Pursuant to Section 190.006(2), Florida Statutes, and Providing for an Effective Date

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74 Ms. Cerbone presented Resolution 2023-01. She recapped the results of the
75 Landowners’ election announced during the First Order of Business. In response to a question,
76 Ms. Cerbone discussed the resignation from and vacant Seat appointment processes.

77

On MOTION by Mr. Kalin and seconded by Ms. Schuster, with all in favor, Resolution 2023-01, Canvassing and Certifying the Results of the Landowners’ Election of Supervisors Held Pursuant to Section 190.006(2), Florida Statutes, and Providing for an Effective Date, was adopted.

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84 **FIFTH ORDER OF BUSINESS**

Consideration of Resolution 2023-02, Designating Certain Officers of the District, and Providing for an Effective Date

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88 Ms. Cerbone presented Resolution 2023-02. Mr. Bonin nominated the following:

- | | | |
|----|---------------------|----------------|
| 89 | Chair | Josh Kalin |
| 90 | Vice Chair | Rob Bonin |
| 91 | Secretary | Craig Wrathell |
| 92 | Assistant Secretary | Nora Schuster |
| 93 | Assistant Secretary | Heather Isaacs |
| 94 | Assistant Secretary | Logan Lantrip |
| 95 | Assistant Secretary | Cindy Cerbone |
| 96 | Treasurer | Craig Wrathell |
| 97 | Assistant Treasurer | Jeff Pinder |

98 No other nominations were made.

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On MOTION by Mr. Bonin and seconded by Mr. Kalin, with all in favor, Resolution 2023-02, Designating Certain Officers of the District, as nominated, and Providing for an Effective Date, was adopted.

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DUE TO AUDIO DIFFICULTIES, THE REMAINDER OF THE

106

MINUTES WERE TRANSCRIBED FROM THE MEETING NOTES

107

108

ORGANIZATIONAL ITEMS

109 **SIXTH ORDER OF BUSINESS** Consideration of the Following
110 Organizational Items:

111
112 **A. Resolution 2023-03, Appointing and Fixing the Compensation of the District Manager**
113 **and Methodology Consultant; Providing an Effective Date**

- 114 • **Agreement for District Management Services: *Wrathell, Hunt and Associates,***
115 ***LLC***

116 Ms. Cerbone presented Resolution 2023-03 and the Fee Schedule and Management
117 Agreement. Wrathell, Hunt and Associates, LLC (WHA) will charge a discounted Management
118 Fee of \$2,000 per month prior to issuance of the first series of bonds.

119
120 **On MOTION by Mr. Bonin and seconded by Ms. Schuster, with all in favor,**
121 **Resolution 2023-03, Appointing and Fixing the Compensation of Wrathell, Hunt**
122 **and Associates, LLC as the District Manager and Methodology Consultant;**
123 **Providing an Effective Date, was adopted.**

124
125
126 **B. Resolution 2023-04, Appointing District Counsel for the District, and Authorizing**
127 **Compensation; and Providing for an Effective Date**

- 128 • **Fee Agreement: *KE Law Group, PLLC***

129 Ms. Cerbone presented Resolution 2023-04 and the KE Law Group, PLLC Fee Agreement.

130
131 **On MOTION by Mr. Bonin and seconded by Mr. Kalin, with all in favor,**
132 **Resolution 2023-04, Appointing KE Law Group, PLLC as District Counsel for the**
133 **District, and Authorizing Compensation; and Providing for an Effective Date,**
134 **was adopted.**

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137 **C. Resolution 2023-05, Designating a Registered Agent and Registered Office of the**
138 **District, and Providing for an Effective Date**

139 Ms. Cerbone presented Resolution 2023-05.

140
141 **On MOTION by Mr. Bonin and seconded by Mr. Kalin, with all in favor,**
142 **Resolution 2023-05, Designating Craig Wrathell as Registered Agent and 2300**
143 **Glades Road, Suite 410W, Boca Raton, Florida 33431 as the Registered Office of**
144 **the District, and Providing for an Effective Date, was adopted.**

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D. Resolution 2023-06, Appointing an Interim District Engineer for the Westview South Community Development District, Authorizing Its Compensation and Providing for an Effective Date

- **Interim Engineering Services Agreement: *Atwell, LLC*.**

Ms. Cerbone presented Resolution 2023-06 and the Interim Engineering Services Agreement and accompanying Exhibits.

On MOTION by Mr. Kalin and seconded by Ms. Schuster, with all in favor, Resolution 2023-06, Appointing Atwell, LLC as Interim District Engineer for the Westview South Community Development District, Authorizing Its Compensation and Providing an Effective Date, was adopted.

E. Authorization of Request for Qualifications (RFQ) for Engineering Services

Ms. Cerbone presented the RFQ for Engineering Services and Competitive Selection Criteria.

On MOTION by Mr. Kalin and seconded by Ms. Schuster, with all in favor, the Request for Qualifications (RFQ) for Engineering Services and Competitive Selection Criteria and authorizing Staff to advertise, was approved.

F. Board Member Compensation: 190.006 (8), F.S.

As discussed earlier in the meeting, Mr. Bonin will receive the allowable \$200 per meeting Supervisor compensation, with a maximum amount of \$4,800 per year. Supervisors Kalin and Schuster declined compensation.

G. Resolution 2023-07, Designating the Primary Administrative Office and Principal Headquarters of the District and Providing an Effective Date

This item was deferred.

H. Resolution 2023-08, Setting Forth the Policy of the District Board of Supervisors with Regard to the Support and Legal Defense of the Board of Supervisors and District Officers, and Providing for an Effective Date

Ms. Cerbone presented Resolution 2023-08.

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On MOTION by Mr. Kalin and seconded by Ms. Schuster, with all in favor, Resolution 2023-08, Setting Forth the Policy of the District Board of Supervisors with Regard to the Support and Legal Defense of the Board of Supervisors and District Officers, and Providing for an Effective Date, was adopted.

- **Authorization to Obtain General Liability and Public Officers’ Insurance**

On MOTION by Mr. Kalin and seconded by Ms. Schuster, with all in favor, authorizing Staff to obtain General Liability and Public Officers’ Insurance, was approved.

- I. **Resolution 2023-09, Providing for the Public’s Opportunity to Be Heard; Designating Public Comment Periods; Designating a Procedure to Identify Individuals Seeking to Be Heard; Addressing Public Decorum; Addressing Exceptions; and Providing for Severability and an Effective Date**

Ms. Cerbone presented Resolution 2023-09.

On MOTION by Ms. Schuster and seconded by Mr. Kalin, with all in favor, Resolution 2023-09, Providing for the Public’s Opportunity to Be Heard; Designating Public Comment Periods; Designating a Procedure to Identify Individuals Seeking to Be Heard; Addressing Public Decorum; Addressing Exceptions; and Providing for Severability and an Effective Date, was adopted.

- J. **Resolution 2023-10, Providing for the Appointment of a Records Management Liaison Officer; Providing the Duties of the Records Management Liaison Officer; Adopting a Records Retention Policy; and Providing for Severability and Effective Date**

Ms. Cerbone presented Resolution 2023-10.

On MOTION by Ms. Schuster and seconded by Mr. Kalin, with all in favor, Resolution 2023-10, Providing for the Appointment of a Records Management Liaison Officer; Providing the Duties of the Records Management Liaison Officer; Adopting a Records Retention Policy; and Providing for Severability and Effective Date, was adopted.

219 **K. Resolution 2023-11, Granting the Chair and Vice Chair the Authority to Execute Real**
 220 **and Personal Property Conveyance and Dedication Documents, Plats and Other**
 221 **Documents Related to the Development of the District’s Improvements; Approving**
 222 **the Scope and Terms of Such Authorization; Providing a Severability Clause; and**
 223 **Providing an Effective Date**

224 Ms. Cerbone presented Resolution 2023-11. This Resolution grants the Chair and Vice
 225 Chair the authority to work with the District Engineer, District Counsel and District Staff and to
 226 execute certain documents in between meetings, to avoid delays in construction.

227

228 **On MOTION by Mr. Kalin and seconded by Ms. Schuster, with all in favor,**
 229 **Resolution 2023-11, Granting the Chair and Vice Chair the Authority to Execute**
 230 **Real and Personal Property Conveyance and Dedication Documents, Plats and**
 231 **Other Documents Related to the Development of the District’s Improvements;**
 232 **Approving the Scope and Terms of Such Authorization; Providing a Severability**
 233 **Clause; and Providing an Effective Date, was adopted.**

234

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236 **L. Resolution 2023-12, Ratifying, Confirming and Approving the Recording of the Notice**
 237 **of Establishment of the District, and Providing for an Effective Date**

238 Ms. Cerbone presented Resolution 2023-12.

239

240 **On MOTION by Mr. Bonin and seconded by Mr. Kalin, with all in favor,**
 241 **Resolution 2023-12, Ratifying, Confirming and Approving the Recording of the**
 242 **Notice of Establishment of the District, and Providing for an Effective Date, was**
 243 **adopted.**

244

245

246 **M. Authorization of Request for Proposals (RFP) for Annual Audit Services**

247 Ms. Cerbone presented the RFP For Annual Audit Services.

- 248 • **Designation of Board of Supervisors as Audit Committee**

249

250 **On MOTION by Mr. Kalin and seconded by Ms. Schuster, with all in favor, the**
 251 **Request for Proposals for Annual Auditing Services, authorizing the District**
 252 **Manager to advertise and designating the Board of Supervisors as the Audit**
 253 **Committee, was approved.**

254

255

- 256 N. **Strange Zone, Inc., Quotation #M22-1028 for District Website Design, Maintenance**
- 257 **and Domain Web-Site Design Agreement**

258 Ms. Cerbone presented the Strange Zone, Inc. (SZI) proposal.

259

260 **On MOTION by Mr. Bonin and seconded by Ms. Schuster, with all in favor,**

261 **Strange Zone, Inc., Quotation #M22-1028 for District Website Design,**

262 **Maintenance and Domain Web-Site Design Agreement, in the amount of**

263 **\$1,679.99, was approved.**

264

265

- 266 O. **ADA Site Compliance Proposal for Website Compliance Shield, Accessibility Policy and**
- 267 **One (1) Annual Technological Audit**

268 Ms. Cerbone presented the ADA Site Compliance proposal.

269

270 **On MOTION by Ms. Schuster and seconded by Mr. Kalin, with all in favor, the**

271 **ADA Site Compliance Proposal for Website Compliance Shield, Accessibility**

272 **Policy and One (1) Annual Technological Audit, in the amount of \$210 annually,**

273 **was approved.**

274

275

- 276 P. **Resolution 2023-13, to Designate Date, Time and Place of Public Hearing and**
- 277 **Authorization to Publish Notice of Such Hearing for the Purpose of Adopting Rules of**
- 278 **Procedure; and Providing an Effective Date**

- 279 I. **Rules of Procedure**

- 280 II. **Notices [Rule Development and Rulemaking]**

281 Ms. Cerbone presented Resolution 2023-13.

282

283 **On MOTION by Mr. Kalin and seconded by Ms. Schuster, with all in favor,**

284 **Resolution 2023-13, to Designate Date, Time and Place of February 8, 2023 at**

285 **2:00 p.m., at the Hampton Inn & Suites Orlando South Lake Buena Vista, 4971**

286 **Calypto Cay Way, Kissimmee, Florida 34746, for the Public Hearing and**

287 **Authorization to Publish Notice of Such Hearing for the Purpose of Adopting**

288 **Rules of Procedure; and Providing an Effective Date, was adopted.**

289

290

291 **Q. Resolution 2023-14, Designating Dates, Times and Locations for Regular Meetings of**
 292 **the Board of Supervisors of the District for Fiscal Year 2022/2023 and Providing for an**
 293 **Effective Date**

294 This item was deferred.

295 **R. Resolution 2023-15, Approving the Florida Statewide Mutual Aid Agreement;**
 296 **Providing for Severability; and Providing for an Effective Date**

297 Ms. Cerbone presented Resolution 2023-15.

298

299 **On MOTION by Mr. Kalin and seconded by Ms. Schuster, with all in favor,**
 300 **Resolution 2023-15, Approving the Florida Statewide Mutual Aid Agreement;**
 301 **Providing for Severability; and Providing for an Effective Date, was adopted.**

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304 **S. Stormwater Management Needs Analysis Reporting Requirements**

305 Ms. Cerbone stated CDDs are required to prepare and submit a 20-year Stormwater
 306 Management Needs Analysis Report to document the future needs of its stormwater system.
 307 The first Report was due June 30, 2022 but, as there is no interim reporting requirement, the
 308 CDD’s first Report will be due in five years.

309

310 **BANKING ITEMS**

311 **SEVENTH ORDER OF BUSINESS**

**Consideration of the Following Banking
 Items:**

312

313

314 **A. Resolution 2023-16, Designating a Public Depository for Funds of the District and**
 315 **Providing an Effective Date**

316 Ms. Cerbone presented Resolution 2023-16.

317

318 **On MOTION by Mr. Kalin and seconded by Ms. Schuster, with all in favor,**
 319 **Resolution 2023-16, Designating Truist Bank as the Public Depository for Funds**
 320 **of the District and Providing an Effective Date, was adopted.**

321

322

323 **B. Resolution 2023-17, Directing the District Manager to Appoint Signors on the Local**
 324 **Bank Account; and Providing an Effective Date**

325 Ms. Cerbone presented Resolution 2023-17.

326

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On MOTION by Mr. Kalin and seconded by Ms. Schuster, with all in favor, Resolution 2023-17, Directing the District Manager to Appoint Signors on the Local Bank Account; and Providing an Effective Date, was adopted.

330

331

BUDGETARY ITEMS

EIGHTH ORDER OF BUSINESS

Consideration of the Following Budgetary Items:

334

335

- A. Resolution 2023-18, Approving a Proposed Budget for Fiscal Year 2022/2023 and Setting a Public Hearing Thereon Pursuant to Florida Law; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing for an Effective Date**

Ms. Cerbone presented Resolution 2023-18. She reviewed the proposed Fiscal Year 2023 budget, which will be a partial-year, Landowner-funded budget, with expenses funded as they are incurred.

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On MOTION by Mr. Kalin and seconded by Ms. Schuster, with all in favor, Resolution 2023-18, Approving a Proposed Budget for Fiscal Year 2022/2023 and Setting a Public Hearing Thereon Pursuant to Florida Law for February 8, 2023 at 2:00 p.m., at the Hampton Inn & Suites Orlando South Lake Buena Vista, 4971 Calypso Cay Way, Kissimmee, Florida 34746; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing for an Effective Date, was adopted.

351

352

- B. Fiscal Year 2022/2023 Budget Funding Agreement**

Ms. Cerbone presented the Fiscal Year 2022/2023 Budget Funding Agreement.

Funding requests would be transmitted to Mr. Kalin and to Mr. Bonin.

356

357

358

On MOTION by Mr. Kalin and seconded by Ms. Schuster, with all in favor, the Fiscal Year 2022/2023 Budget Funding Agreement, was approved.

359

360

- 361 C. Resolution 2023-19, Adopting the Alternative Investment Guidelines for Investing
- 362 Public Funds in Excess of Amounts Needed to Meet Current Operating Expenses, in
- 363 Accordance with Section 218.415(17), Florida Statutes

364 Ms. Cerbone presented Resolution 2023-19.

365

366 **On MOTION by Ms. Schuster and seconded by Mr. Kalin, with all in favor,**

367 **Resolution 2023-19, Adopting the Alternative Investment Guidelines for**

368 **Investing Public Funds in Excess of Amounts Needed to Meet Current**

369 **Operating Expenses, in Accordance with Section 218.415(17), Florida Statutes,**

370 **was adopted.**

371

372

- 373 D. Resolution 2023-20, Authorizing the Disbursement of Funds for Payment of Certain
- 374 Continuing Expenses Without Prior Approval of the Board of Supervisors; Authorizing
- 375 the Disbursement of Funds for Payment of Certain Non-Continuing Expenses Without
- 376 Prior Approval of the Board of Supervisors; Providing for a Monetary Threshold; and
- 377 Providing for an Effective Date

378 Ms. Cerbone presented Resolution 2023-20.

379

380 **On MOTION by Mr. Kalin and seconded by Ms. Schuster, with all in favor,**

381 **Resolution 2023-20, Authorizing the Disbursement of Funds for Payment of**

382 **Certain Continuing Expenses Without Prior Approval of the Board of**

383 **Supervisors; Authorizing the Disbursement of Funds for Payment of Certain**

384 **Non-Continuing Expenses Without Prior Approval of the Board of Supervisors;**

385 **Providing for a Monetary Threshold; and Providing for an Effective Date, was**

386 **adopted.**

387

388

- 389 E. Resolution 2023-21, Adopting a Policy for Reimbursement of District Travel Expenses;
- 390 and Providing for Severability and an Effective Date

391 Ms. Cerbone presented Resolution 2023-21.

392

393 **On MOTION by Mr. Kalin and seconded by Ms. Schuster, with all in favor,**

394 **Resolution 2023-21, Adopting a Policy for Reimbursement of District Travel**

395 **Expenses; and Providing for Severability and an Effective Date, was adopted.**

396

397

- 398 F. Resolution 2023-22, Adopting Prompt Payment Policies and Procedures Pursuant to
- 399 Chapter 218, Florida Statutes; Providing a Severability Clause; and Providing an
- 400 Effective Date

401 Ms. Cerbone presented Resolution 2023-22.

402

403 On MOTION by Ms. Schuster and seconded by Mr. Kalin, with all in favor,

404 Resolution 2023-22, Adopting Prompt Payment Policies and Procedures

405 Pursuant to Chapter 218, Florida Statutes; Providing a Severability Clause; and

406 Providing an Effective Date, was adopted.

407

408

- 409 G. Resolution 2023-23, Adopting an Internal Controls Policy Consistent with Section
- 410 218.33, Florida Statutes; Providing an Effective Date

411 Ms. Cerbone presented Resolution 2023-23.

412

413 On MOTION by Ms. Schuster and seconded by Mr. Kalin, with all in favor,

414 Resolution 2023-23, Adopting an Internal Controls Policy Consistent with

415 Section 218.33, Florida Statutes; Providing an Effective Date, was adopted.

416

417

- 418 H. Consideration of E-Verify Memo with MOU

419 Mr. Earlywine presented the E-Verify Memo related to the requirement for all

420 employers to verify employment eligibility utilizing the E-Verify System and for the CDD to

421 enroll with E-Verify and execute a Memorandum of Understanding (MOU) with E-Verify.

422

423 On MOTION by Mr. Kalin and seconded by Ms. Schuster, with all in favor,

424 acknowledging the E-Verify Memo requirements, as set forth in the

425 Memorandum of Understanding, and authorizing enrollment and utilization of

426 the E-Verify program, was approved.

427

428

429 **BOND FINANCING ITEMS**

430 **NINTH ORDER OF BUSINESS** **Consideration of the Following Bond**

431 **Financing Related Items:**

432

- 433 A. Bond Financing Team Funding Agreement

434 Ms. Cerbone presented the Bond Financing Team Funding Agreement.

435

On MOTION by Mr. Kalin and seconded by Ms. Schuster, with all in favor, the Bond Financing Team Funding Agreement, in substantial form, was approved.

436

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439

B. Engagement of Bond Financing Professionals

I. Underwriter/ Investment Banker: *FMSbonds, Inc*

Ms. Cerbone presented the FMSbonds, Inc Agreement for Underwriting Services and G-

17 Disclosure.

444

On MOTION by Mr. Kalin and seconded by Ms. Schuster, with all in favor, the FMSbonds, Inc Agreement for Underwriting Services and G-17 Disclosure, was approved.

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II. Bond Counsel: *Greenberg Traurig, PA*

Mr. Sanford presented the Greenberg Traurig, PA Bond Counsel Agreement.

452

On MOTION by Mr. Kalin and seconded by Ms. Schuster, with all in favor, the Greenberg Traurig, PA Bond Counsel Agreement, was approved.

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III. Trustee, Paying Agent and Registrar: *U.S. Bank Trust Company, N.A.*

Ms. Cerbone presented the US Bank Trust Company, N.A. Annual Trustee, Paying Agent

and Registrar Engagement Letter.

460

On MOTION by Mr. Kalin and seconded by Ms. Schuster, with all in favor, the US Bank Trust Company, N.A. Engagement Letter to serve as Trustee, Paying Agent and Registrar, was approved.

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C. Resolution 2023-24, Designating a Date, Time, and Location of a Public Hearing Regarding the District’s Intent to Use the Uniform Method for the Levy, Collection, and Enforcement of Non-Ad Valorem Special Assessments as Authorized by Section 197.3632, Florida Statutes; Authorizing the Publication of the Notice of Such Hearing; and Providing an Effective Date

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471 Ms. Cerbone presented Resolution 2023-24. This Resolution enables placement of the
472 assessments on the tax bill utilizing the Property Appraiser and Tax Collector.

473

474 **On MOTION by Ms. Schuster and seconded by Mr. Kalin, with all in favor,**
475 **Resolution 2023-24, Designating a Date, Time, and Location of February 8, 2023**
476 **at 2:00 p.m., at the Hampton Inn & Suites Orlando South Lake Buena Vista,**
477 **4971 Calypso Cay Way, Kissimmee, Florida 34746, for a Public Hearing**
478 **Regarding the District's Intent to Use the Uniform Method for the Levy,**
479 **Collection, and Enforcement of Non-Ad Valorem Special Assessments as**
480 **Authorized by Section 197.3632, Florida Statutes; Authorizing the Publication**
481 **of the Notice of Such Hearing; and Providing an Effective Date, was adopted.**

482

483

484 **D. Presentation of Master Engineer's Report**

485 Mr. Machado presented the December 2022 Engineer's Report.

486

487 **On MOTION by Mr. Kalin and seconded by Ms. Schuster, with all in favor, the**
488 **December 2022 Engineer's Report, in substantial form, was approved.**

489

490

491 **E. Presentation of Special Assessment Methodology Report**

492 Ms. Cerbone presented the Master Special Assessment Methodology Report dated
493 December 8, 2022.

494

495 **On MOTION by Mr. Kalin and seconded by Ms. Schuster, with all in favor, the**
496 **Master Special Assessment Methodology Report dated December 8, 2022, in**
497 **substantial form, was approved.**

498

499

500 **F. Resolution 2023-25, Declaring Special Assessments; Designating the Nature and**
501 **Location of the Proposed Improvements; Declaring the Total Estimated Cost of the**
502 **Improvements, the Portion to be Paid By Assessments, and the Manner and Timing in**
503 **Which the Assessments are to Be Paid; Designating the Lands Upon Which the**
504 **Assessments Shall Be Levied; Providing for an Assessment Plat and a Preliminary**
505 **Assessment Roll; Addressing the Setting of Public Hearings; Providing for Publication**
506 **of this Resolution; and Addressing Conflicts, Severability and an Effective Date**

507 Ms. Cerbone presented Resolution 2023-25 and read the title.

508 **On MOTION by Ms. Schuster and seconded by Mr. Kalin, with all in favor,**
509 **Resolution 2023-25, Declaring Special Assessments; Designating the Nature and**
510 **Location of the Proposed Improvements; Declaring the Total Estimated Cost of**
511 **the Improvements, the Portion to be Paid By Assessments, and the Manner**
512 **and Timing in Which the Assessments are to Be Paid; Designating the Lands**
513 **Upon Which the Assessments Shall Be Levied; Providing for an Assessment Plat**
514 **and a Preliminary Assessment Roll; Addressing the Setting of Public Hearings**
515 **for February 8, 2023 at 2:00 p.m., at the Hampton Inn & Suites Orlando South**
516 **Lake Buena Vista, 4971 Calypso Cay Way, Kissimmee, Florida 34746; Providing**
517 **for Publication of this Resolution; and Addressing Conflicts, Severability and an**
518 **Effective Date, was adopted.**

519
520
521 **G. Resolution 2023-26, Authorizing the Issuance of Not to Exceed \$211,425,000**
522 **Aggregate Principal Amount of Westview South Community Development District**
523 **Special Assessment Bonds, in One or More Series, to Pay All or a Portion of the Design,**
524 **Acquisition and Construction Costs of Certain Public Infrastructure Improvements,**
525 **Including, but Not Limited to, Stormwater Management and Control Facilities,**
526 **Including, but Not Limited to, Related Earthwork; Water, Sewer and Reclaimed Water**
527 **Systems Including Connection Fees, if Applicable; Roadway Improvements and Related**
528 **Impact Fees, if Applicable; Landscaping, Irrigation and Hardscape in Public Rights Of**
529 **Way; on-Site Mitigation, Environmental and Conservation; the Differential Cost of**
530 **Undergrounding Electric Utilities, Off-Site Public Improvement and Professional Fees**
531 **and Contingency (Collectively, the “Project”), Pursuant to Chapter 190, Florida**
532 **Statutes, as Amended; Providing for the Appointment of a Trustee; Approving the**
533 **Form and Authorizing the Execution and Delivery of a Master Trust Indenture and**
534 **Supplemental Trust Indenture in Substantially the Forms Attached Hereto; Providing**
535 **that Such Bonds Shall Not Constitute a Debt, Liability or Obligation of the Westview**
536 **South Community Development District (Except as Otherwise Provided Herein), Lee**
537 **County, Florida, Polk County, Florida, the State of Florida or of Any Other Political**
538 **Subdivision Thereof, But Shall Be Payable Solely From Special Assessments Assessed**
539 **and Levied On The Property Within the District Benefited by the Project and Subject to**
540 **Assessment; Providing for the Judicial Validation of Such Bonds; and Providing for**
541 **Other Related Matters**

542 Mr. Sanford presented Resolution 2023-26, which accomplishes the following:

543 ➤ Authorizes issuance of not-to-exceed \$211,425,000 aggregate principal amount of
544 bonds.

545 ➤ Authorizes the CIP as described in the Engineer’s Report.

546 ➤ Approves the form of the Master Trust Indenture.

547 ➤ Appoints US Bank Trust Company, N.A., as the Trustee, Paying Agent and Registrar.

548 ➤ Authorizes and directs District Counsel and Bond Counsel to file for bond validation.

549 The following change was made to Resolution 2023-26:

550 Title and where appropriate: Change “Lee County” to “Osceola County”

551

552 **On MOTION by Mr. Kalin and seconded by Ms. Schuster, with all in favor,**
553 **Resolution 2023-26, as amended, Authorizing the Issuance of Not to Exceed**
554 **\$211,425,000 Aggregate Principal Amount of Westview South Community**
555 **Development District Special Assessment Bonds, in One or More Series, to Pay**
556 **All or a Portion of the Design, Acquisition and Construction Costs of Certain**
557 **Public Infrastructure Improvements, Including, but Not Limited to, Stormwater**
558 **Management and Control Facilities, Including, but Not Limited to, Related**
559 **Earthwork; Water, Sewer and Reclaimed Water Systems Including Connection**
560 **Fees, if Applicable; Roadway Improvements and Related Impact Fees, if**
561 **Applicable; Landscaping, Irrigation and Hardscape in Public Rights Of Way; on-**
562 **Site Mitigation, Environmental and Conservation; the Differential Cost of**
563 **Undergrounding Electric Utilities, Off-Site Public Improvement and Professional**
564 **Fees and Contingency (Collectively, the “Project”), Pursuant to Chapter 190,**
565 **Florida Statutes, as Amended; Providing for the Appointment of a Trustee;**
566 **Approving the Form and Authorizing the Execution and Delivery of a Master**
567 **Trust Indenture and Supplemental Trust Indenture in Substantially the Forms**
568 **Attached Hereto; Providing that Such Bonds Shall Not Constitute a Debt,**
569 **Liability or Obligation of the Westview South Community Development District**
570 **(Except as Otherwise Provided Herein), Osceola County, Florida, Polk County,**
571 **Florida, the State of Florida or of Any Other Political Subdivision Thereof, But**
572 **Shall Be Payable Solely From Special Assessments Assessed and Levied On The**
573 **Property Within the District Benefited by the Project and Subject to**
574 **Assessment; Providing for the Judicial Validation of Such Bonds; and Providing**
575 **for Other Related Matters, was adopted.**

576

577

578 **CONSTRUCTION ITEMS**

579 **TENTH ORDER OF BUSINESS**

**Consideration of the Following
Construction Related Items:**

580

581

582 **A. Acquisition Agreement**

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585

On MOTION by Mr. Kalin and seconded by Ms. Schuster, with all in favor, the Acquisition Agreement, was approved.

586

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588 **B. Temporary Construction Easement**

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On MOTION by Mr. Kalin and seconded by Ms. Schuster, with all in favor, the Temporary Construction Easement, as amended to include the Landowner Avatar Properties Inc., was approved.

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594

595 **C. Assignment of Site Work Contract**

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598

On MOTION by Mr. Kalin and seconded by Ms. Schuster, with all in favor, the Assignment of Site Work Contract, was approved.

599

600

ELEVENTH ORDER OF BUSINESS

Staff Reports

602

603 **A. District Counsel: *KE Law Group, PLLC***

604 **B. District Engineer (Interim): *Atwell, LLC***

605 **C. District Manager: *Wrathell, Hunt and Associates, LLC***

606 There were no District Counsel, District Engineer or District Manager reports.

607

TWELFTH ORDER OF BUSINESS

Board Members' Comments/Requests

609

610 There were no Board Members' comments or requests.

611

THIRTEENTH ORDER OF BUSINESS

Public Comments

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614 No members of the public spoke.

615

FOURTEENTH ORDER OF BUSINESS

Adjournment

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On MOTION by Mr. Kalin and seconded by Ms. Schuster, with all in favor, the meeting adjourned at 1:25 p.m.

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Secretary/Assistant Secretary

Chair/Vice Chair