

**WESTVIEW SOUTH
COMMUNITY DEVELOPMENT
DISTRICT**

June 26, 2023

**BOARD OF SUPERVISORS
PUBLIC HEARING 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

June 19, 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 a Public Hearing and Regular Meeting on June 26, 2023 at 10:00 a.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. Consideration of Resolution 2023-35, Ratifying the Actions of the District Manager in Re-Scheduling and Re-Noticing the Public Hearing on the Levy and Imposition of Special Assessments; Amending Resolution 2023-32 to Set the Public Hearing Thereon for June 26, 2023, at 10:00 A.M. at 4971 Calypso Cay Way, Kissimmee, Florida 34746
4. 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. Affidavits/Proof of Publication
 - B. Mailed Notice to Property Owner(s)
 - C. Engineer's Report – Restated *(for informational purposes)*
 - D. Amended and Restated Master Special Assessment Methodology Report *(for informational purposes)*

ATTENDEES:

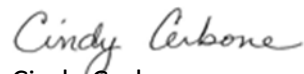
Please identify yourself each time you speak to facilitate accurate transcription of meeting minutes.

NOTE: Meeting Time

- E. Consideration of Resolution 2023-36, 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
 - 5. Consideration of Resolution 2023-37, Declaring the District’s Intent to Accept Responsibility for the Perpetual Operation, Maintenance, and Funding of Stormwater Management System and Conservation Areas
 - 6. Consideration of CDD HOA Maintenance Agreement
 - 7. Acceptance of Unaudited Financial Statements as of May 31, 2023
 - 8. Approval of April 12, 2023 Regular Meeting Minutes
 - 9. Staff Reports
 - A. District Counsel: *Kutak Rock, LLP*
 - B. District Engineer (Interim): *Atwell, LLC*
 - C. District Manager: *Wrathell, Hunt and Associates, LLC*
 - 0 Registered Voters in District as of April 15, 2023
 - NEXT MEETING DATE: July 12, 2023 at 2:00 PM
 - 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 |
- 10. Board Members’ Comments/Requests
 - 11. Public Comments
 - 12. Adjournment

If you should have any questions or concerns, please do not hesitate to contact me directly at (561) 346-5294 or Andrew Kantarzhi at (415) 516-2161.

Sincerely,



Cindy Cerbone
District Manager

FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE

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

PARTICIPANT PASSCODE: 867 327 4756

WESTVIEW SOUTH

COMMUNITY DEVELOPMENT DISTRICT

3

RESOLUTION 2023-35

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WESTVIEW SOUTH COMMUNITY DEVELOPMENT DISTRICT RATIFYING THE ACTIONS OF THE DISTRICT MANAGER IN RE-SCHEDULING AND RE-NOTICING THE PUBLIC HEARING ON THE LEVY AND IMPOSITION OF SPECIAL ASSESSMENTS; AMENDING RESOLUTION 2023-32 TO SET THE PUBLIC HEARING THEREON FOR JUNE 26, 2023, AT 10:00 A.M. AT 4971 CALYPSO CAY WAY, KISSIMMEE, FLORIDA 34746.

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 held a meeting of its Board of Supervisors on April 12, 2023, and adopted Resolution 2023-32, which, in part, set the public hearing to consider the levy and imposition of special assessments, and set the hearing thereon for May 31, 2023 at 10:00 a.m.; and

WHEREAS, as a result of an error on the part of the newspaper, the published notice for the assessment hearing was not published as required by Florida Law and the Board was unable to hold the public hearing on May 31, 2023; and

WHEREAS, the District Manager, at the direction of the Chairman of the Board of Supervisors, rescheduled the date of the public hearing to June 26, 2023, at 10:00 a.m. at the same location as provided in Resolution 2023-32, and caused notice thereof to be provided pursuant to Florida law.

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

SECTION 1. Resolution 2023-32 is hereby amended (the “Amendment”) to reflect the changed date and time of the public hearing on the levy and imposition of special assessments from May 31, 2023 at 10:00 a.m. to June 26, 2023 at 10:00 a.m. With the exception of the Amendment, Resolution 2023-32 shall remain unchanged and in full force and effect.

SECTION 2. The action of the District Manager in re-scheduling and re-noticing the public hearing is hereby ratified and approved.

Adopted this 26th day of June, 2023.

ATTEST:

**WESTVIEW SOUTH COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

By: _____
Its: _____

WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT

4A

**PROOF OF
PUBLICATION**
From

**OSCEOLA
NEWS-GAZETTE**

**STATE OF FLORIDA
COUNTY OF OSCEOLA**

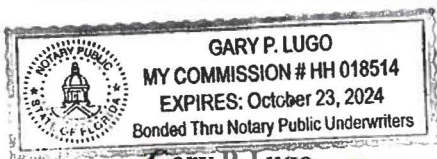
Before me, the undersigned authority,
personally appeared Pamela Bikowicz,
who under oath says that she is the
Business Manager of the
Osceola News-Gazette, a weekly
newspaper published at Kissimmee, in
Osceola County, Florida; that the attached
copy of the advertisement was published
in the regular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

JUNE 1, 8, 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

Pamela B.



Gary P. Lugo

Gary P. Lugo

IN THE MATTER OF: FIRST PUBLICATION: 6/1/23
NOTICE OF PUBLIC HEARING
LAST PUBLICATION: 6/8/23
SPECIAL ASSESSMENTS
WESTVIEW SOUTH
CDD
PG 1 OF 2



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

**PROOF OF
PUBLICATION**
From

**OSCEOLA
NEWS-GAZETTE**

**STATE OF FLORIDA
COUNTY OF OSCEOLA**

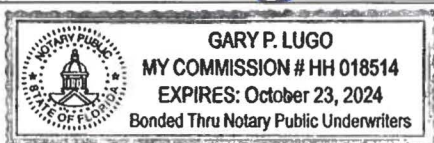
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firm or corporation any discount, rebate,
commission or refund for the purpose of
securing this advertisement for publication
in the said newspaper.

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by Pamela Bikowicz, who is
personally known to me this

Pamela Bikowicz



Gary P. Lugo



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.aroundsceola.com or www.floridapublicnotices.com

IN THE MATTER OF: FIRST PUBLICATION: 6/1/23
NOTICE OF PUBLIC HEARING
LAST PUBLICATION: 6/8/23
SPECIAL ASSESSMENTS
WESTVIEW SOUTH
CDD
PG-20F2

Council's Corner

It is Here Again: Hurricane Season 2023



By Wendy Coschignano Ford
President/CEO, Osceola Council on Aging

As we do annually, our team is once again

organizing and preparing for another Hurricane Season. The Osceola Council on Aging, in partnership with the Florida Department of Health in Osceola County (DOH-Osceola) and the Office of Emergency Management, hosted our annual Hurricane Season Shelter Training for all employees to be prepared for if, or when, a hurricane strikes this season.

The OCOA has a system-wide hurricane plan in place, which includes

staffing assignments, facility preparation, and post-storm support, including Case Management and Nutrition Departments which work to ensure all seniors and existing clients are prepared.

As in previous years, the Council partners in hosting county-wide initiatives to help community residents with special needs, or those who need extra support. The Osceola County Office of Emergency Management,

DOH-Osceola and the OCOA coordinate to provide special needs shelters for those requiring clinical care assistance such as oxygen, and individuals who are electricity dependent. Registration is always required for these designated shelters. For advanced information, or online registration can be completed at snr.flhealthresponse.com, or phone 407-742-9001.

"All residents are encouraged to develop

plans which include sheltering safely with family or friends, in a safe structure, outside an evacuation area. DOH-Osceola is committed to collaborating with our partners at OCOA and the Osceola County Office of Emergency Management to support residents who need special assistance. Residents with special needs are encouraged to register now to support our county's disaster planning efforts," said Vianca

McCluskey, DOH Osceola Administrator.

As we know, the 2022 Hurricane Season was sadly eventful for Florida, with Hurricanes Ian, Nicole, and Fiona bringing extensive damage to Florida's coast and Puerto Rico, and why it is so important to prepare accordingly.

The first step of action for everyone is to be informed of potential threats:

See COUNCIL, Page 12.

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:	June 26, 2023
TIME:	10:00 a.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 (Restated)*, dated April 12, 2023 ("Engineer's Report"). Specifically, the Project 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 *Amended and Restated Master Special Assessment Methodology Report*, dated April 12, 2023 ("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 16'	258	0.40	\$33,587.85	\$3,208.09
Townhome 20'	136	0.50	\$41,984.81	\$4,010.11
Townhome 22'	203	0.55	\$46,183.29	\$4,411.12
Villa 32'	112	0.80	\$67,175.69	\$6,347.92
SF 40'	112	1.00	\$83,969.62	\$7,934.90
SF 45'	757	1.13	\$94,465.82	\$8,926.76
SF 50'	607	1.25	\$104,962.02	\$9,918.62
SF 52'	205	1.30	\$109,160.50	\$10,315.37
SF 62'	101	1.55	\$130,152.91	\$12,299.09

*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 2023-32

[RESTATED¹ DECLARING RESOLUTION]

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 *Restated Master Engineer's Report*, dated April 12, 2023 ("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 *Restated Master Special Assessment Methodology Report*, dated April 12, 2023, 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 **\$154,334,705.00** ("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 **\$20,003,218.40** 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

¹ This debt assessment process, upon completion, would supersede and replace the prior assessment process authorized pursuant to Resolution 2023-28.

Legacy's Gift helping foster parents at June 10 event

By Ken Jackson
Editor

Becoming a foster parent — welcoming a new child into a home on short notice — can be a daunting task.

And, according to who those who serve to travel that path, some services from groups who help don't start for the first 30 days.

Kissimmee's Ashley Call and her husband Scott, who have a four-year-old biological son, are experts on the subject. They've fostered four children and

adopted one of them, their two-year-old.

"What we saw and heard about the system, it broke our hearts," Ashley said. "It can be a broken system where state laws and regulations get in the way. These children just need someone to love them."

They started Legacy's Gift — named for the first child they fostered — providing the items a family just receiving a foster child may have in

short supply, like wipes, diapers, pacifiers, formula, care products and some clothes — the focus is on infants and toddlers. Call, her family and supporters would put kits, in a baby tub, together and hand deliver them, but the pandemic's onset turned it into "contactless delivery," a model that continues today.

Legacy's Gift formed into a 501c3 non-profit in See LEGACY, Page 10.



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:

NOTICE OF PUBLIC HEARINGS

DATE:	June 26, 2023
TIME:	10:00 a.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 Osceola County (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 Osceola County 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.

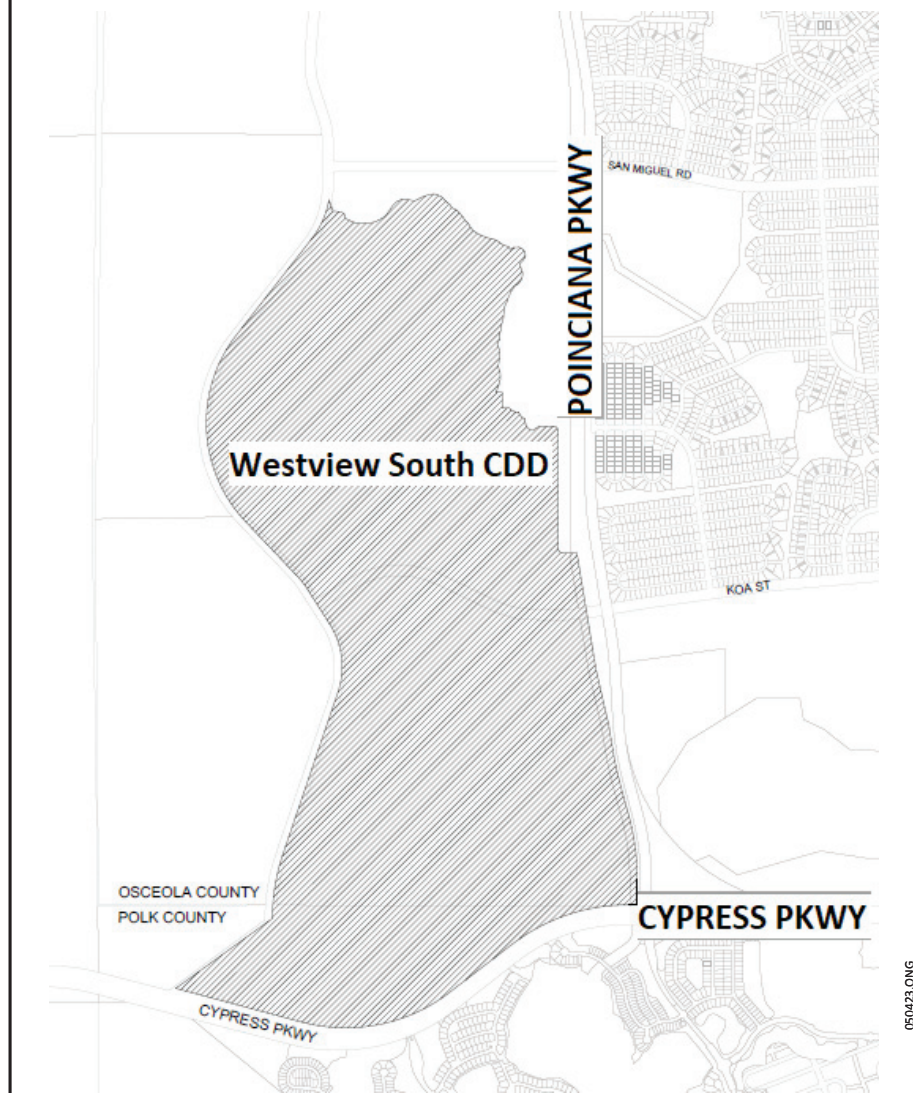
11. SEVERABILITY. If any section or part of a section of this resolution be declared invalid or unconstitutional, the validity, force, and effect of any other section or part of a section of this resolution shall not thereby be affected or impaired unless it clearly appears that such other section or 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 12th day of April, 2023.

ATTEST: **WESTVIEW SOUTH COMMUNITY DEVELOPMENT DISTRICT**
 /s/ Andrew Kantarzhi Secretary/Assistant Secretary
 /s/ Joshua Kalin Chair/Vice Chair, Board of Supervisors

Exhibit A: Restated Master Engineer's Report, dated April 12, 2023
Exhibit B: Restated Master Special Assessment Methodology Report, dated April 12, 2023



School start time changes raise questions

By Ryan Dailey
News Service of Florida

School officials will soon be gearing up to push back start times for many high schools under a new law that mandates changes to the beginning of the school day — but some lawmakers and education experts are wary of the challenges that could come with such a change.

The changes stem from House Bill 733 approved by the Legislature earlier this month and signed by Gov. Ron DeSantis. Under the law, which goes into effect in July 2026, middle schools will be prevented from beginning the "instructional day" earlier than 8 a.m., while high schools will be barred from starting the school day before 8:30 a.m.

High schools will experience the most significant changes. About 48 percent of Florida's public high schools start school before 7:30 a.m., according to the Legislature's Office of Program Policy Analysis and Government Accountability.

Senate bill sponsor Danny Burgess, R-Zephyrhills, and other supporters of the measure touted the mandate as a way to help students get more sleep before the school day begins.

"This is one of those pieces of legislation where we understand the 'why' very well. Studies, medical science, has shown that this is what's best. What we're doing now is not what's best for our kids. For the adolescents especially," Burgess said during a May 4 Senate debate on the proposal.

As the bill advanced, Rep. Bruce Antone, D-Orlando, repeatedly raised concerns about increased costs and other challenges for school districts. In a recent interview with The News Service of Florida, Antone commended the idea of trying to ensure students

get more sleep. But he also questioned whether imposing start times on districts throughout the state was "well-thought out."

"It was just something that sounded like a great idea," Antone said. "And then they were like, we're going to pass it and y'all are going to figure it out."

Antone represents an area that includes one of Florida's largest school districts, Orange County Public Schools. Antone told the News Service that a one-size-fits-all approach could put an outsized strain on Orange and other large districts.

"It puts some hard start times in place. And even though it gives the school districts until 2026 to begin implementing the plan, I'm not sure this bill should be dictating what's best for Orange County Schools, what's best for Miami-Dade, what's best for Broward, Palm Beach, Duval," Antone said.

Lawmakers also during the 2023 legislative session earmarked \$5 million to help implement the start-time changes, including a requirement that the state Department of Education survey "six department-selected school superintendents which represent two small, two medium, and two large counties regarding the estimated costs to implement such school start times."

But Antone warned the changes could lead to much larger costs. For example, the later start times could force large districts to purchase more school buses and hire additional bus drivers.

"That money begins to add up to potentially easily \$100 (million), \$200 million dollars," Antone said.

Chris Doolin, a lobbyist who represents the Small School District Council Consortium, also raised concerns about the bill's potential impacts on small districts. As an

example, Doolin argued that shifting the order of different grade levels' start times could pose safety concerns.

"Right off the bat, you're going to have elementary and younger kids at the side of the road at bus stops earlier, and there's a safety concern there," Doolin told the News Service.

And Antone and Doolin both noted that some high-school students have after-school jobs.

At least two large districts already have studied the issue of changing start times. In 2019, Orange County's district sought community input on potential plans to change start-times. Of the options presented to respondents, only one would have complied with the new law, one proposed starting high schools' days at 8:45 a.m. and middle schools at 10:15 a.m. Survey results showed that 67 percent of respondents opposed the plan.

The bill also requires school districts to inform local communities "about the health, safety, and academic impacts of sleep deprivation on middle school and high school students and the benefits of a later school start time and discuss local strategies" to implement the new start-times.

Sen. Tracie Davis, a Jacksonville Democrat, said she appreciated the three-year period for implementation, but added that her reservation about the bill centered on not taking community input prior to putting the changes in place.

"I appreciate the fact that you have given a three-year period for school districts to talk about it with all of those stakeholders. The challenge I have for that is, I wish we would do that first before we actually made it a bill that we're voting on to put it in law," Davis said.

BOOKS

Continued from Page 1

for objections, including whether books and materials were challenged under claims that they contained pornographic content or were inappropriate for a grade level or age group.

Districts also would have to report the "rationale for removing, discontinuing, or limiting access to the material or not taking any of these actions."

The state Department of Education ultimately will compile a list of all books that are removed or discontinued as a result of objections and, as a requirement of the law, "disseminate the list to school districts for consideration in their selection procedures."

Under the rule, districts by June 30 of each year will be required to report their objection lists to the state Department of Education. The

department subsequently would publish the statewide objections list by August 30.

State Board of Education Chairman Ben Gibson touted the rule as allowing for a "standardized reporting mechanism" statewide.

"It does continue to provide transparency for our families. It will also give us a way to post that material, which is required," Gibson said.

But the larger push to ramp up scrutiny of school-library books and other materials has drawn strong objections from groups that advocate for First Amendment rights.

A federal lawsuit filed last week included plaintiffs such as the free-speech organization PEN America. The challenge alleged that Escambia County's school district violated the First Amendment by removing

or restricting access to more than 150 library books.

"Ensuring that students have access to books on a wide range of topics and expressing a diversity of viewpoints supports a core function of public education, preparing students to be thoughtful and engaged citizens," the organization said in a statement Wednesday.

Meanwhile, new requirements related to the process of restricting or removing books soon will be coming online in Florida.

A new law (HB 1069) signed by Gov. Ron DeSantis last week includes a requirement that any books objected to on the bases that they contain pornographic material or describe "sexual conduct" be removed within five days of an objection and remain unavailable to students until the objection is resolved.

FINALISTS

Continued from Page 1

Terrence Connor — the Chief Academic Officer for Hillsborough County, and a former administrator in Clay County and Duval County, his native Jacksonville.

“What drives me, and what made me apply to be your superintendent, is that I grew up in a working-place family that lacked the know-how to navigate the system. The mission in each one of the roles I’ve had is finding access to children, who rise to the level of expectation we provide them. I see a great opportunity in Osceola County. The components are here to excel.”

“In talking to the staff that’s come out, I can feel an excitement in the air about the opportunities here. The growth here excites me, we’re experiencing much of the same thing in the Tampa area, but this district has a bedroom-community feel to it, so I know what it will take to reach (a level of success). Talent management and retention keeps me up at night. We’ve got to change the perception of public education and the value our teachers bring, so we can bring back professionalism and the respect teachers deserve.”

Dr. Ann Hembrook — currently an Assistant Superintendent of Marion County Schools, she formerly worked in Orange County and Clark County, Nevada (home of Las Vegas) administrations. Through her father’s military deployment to Spain, she’s Spanish-fluent.

“In my journey in different districts afford me different ways to look at things. It’s shaped who I am as a leader and future superintendent.

“Students are first in when we make decisions, all my decisions revolve around that. Teachers

are the most important contributing factors to student achievement, they genuinely want to help students and are passionate about what they teach. My role will be to provide them what they successfully do in the classrooms so that our kids get the best possible experience. And if administrators set the bars for expectations, the students will rise to that.”

“Having experience in various sizes of districts, (Osceola’s growth) is very exciting, we’re experiencing that growth and working with impact fees in Ocala as well.”

Dr. Michael Allen — the only in-house finalist, he’s currently the Assistant Superintendent of Middle School Curriculum, and has spent 29 years in the district.

He spoke of “ambitious change plans” and his own ideas of innovation for what is currently in place in Osceola County.

“I definitely have the most insight into the workings of the district. We have established strong relationships with so many of our amazing employees that will help with our changes.

“I truly believe in the power of collective

responsibility and getting input from inside and outside the organization. I think we’ve outgrown our academic organizational structure, it needs to be more of a streamlined process. We need more operational and principal support. And we have got to expand our VPK (free pre-kindergarten) program; right now a third of our sites have waiting lists. The problem is facilities, many schools are overcrowded. We’ve got to find outside-the-box ways to get those kids seats and teach them when they even set foot in kindergarten.”

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:

RESOLUTION 2023-32

[RESTATED¹ DECLARING RESOLUTION]

NOTICE OF PUBLIC HEARINGS

DATE:	June 26, 2023
TIME:	10:00 a.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 (Restated)*, dated April 12, 2023 (“**Engineer’s Report**”). Specifically, the Project 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 benefited lands within various assessment areas, as set forth in the *Amended and Restated Master Special Assessment Methodology Report*, dated April 12, 2023 (“**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 16’	258	0.40	\$33,587.85	\$3,208.09
Townhome 20’	136	0.50	\$41,984.81	\$4,010.11
Townhome 22’	203	0.55	\$46,183.29	\$4,411.12
Villa 32’	112	0.80	\$67,175.69	\$6,347.92
SF 40’	112	1.00	\$83,969.62	\$7,934.90
SF 45’	757	1.13	\$94,465.82	\$8,926.76
SF 50’	607	1.25	\$104,962.02	\$9,918.62
SF 52’	205	1.30	\$109,160.50	\$10,315.37
SF 62’	101	1.55	\$130,152.91	\$12,299.09

*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

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 *Restated Master Engineer’s Report*, dated April 12, 2023 (“**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 *Restated Master Special Assessment Methodology Report*, dated April 12, 2023, 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 **\$154,334,705.00** (“**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 **\$20,003, 218.40** 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

¹ This debt assessment process, upon completion, would supersede and replace the prior assessment process authorized pursuant to Resolution 2023-28.

PALS

Continued from Page 2.

a six-year process to join. “It was a major goal in the fire service for me,” he said. “Coming from a smaller department, you have to find unique ways to get known and stand out. It’s a way to recognize the St. Cloud department and my co-workers who have all the skills, I’m hoping this creates a path for them to do the same thing.”

Florida Task Force 4 is one of 28 FEMA Urban Search and Rescue Task Forces in the United States. It is made up of firefighters, paramedics, engineers, and other emergency personnel who are trained to respond

to natural disasters and other emergencies.

Miller will be trained in a variety of disciplines, including search and rescue, structural collapse, and hazardous materials response. The team serves as a support response team for disasters, man-made and natural, like hurricanes or the 2021 Surfside condominium collapse in Miami.

“David is a highly skilled and experienced firefighter and Paramedic,” said Fire Chief Jason Miller. “He is a valuable asset to our department and will certainly be one wherever he will be deployed.”

By Lisa Goldmacher
St. Cloud Columnist

Be prepared: hurricane season runs through November 30 — and there’s already been a named storm! The City of St. Cloud presents Hurricane Expo on Saturday, June 10 from 9 a.m. to 12 p.m. at the St. Cloud Community Center (3001 17th St.) This will be an opportunity to talk to the experts and gather all the information you will need to keep

St. Cloud

Get storm-ready at city’s Hurricane Expo

you and your family safe. Speak with Emergency Responders and safety vendors. Learn about evacuation plans and see educational displays.

Admission is free. Free preparedness items, give aways and prizes will be distributed, while supplies last. Food trucks will be onsite. For more information, call 407-957-7243.

After that, hit up the Downtown St. Cloud Selfie Crawl on Saturday from 10 a.m. to 2 p.m. Pick up a bag and a map at participating businesses. Take photos at each location and tag @downtownmonthlymarket and tag the business! Every tag enters you to win prizes. Winners will be announced on Monday, June 12. Have fun!

► The St. Cloud Police Department has partnered with OneBlood for a donation drive on Tuesday, June 13 at 11 a.m. at its headquarters. Donors must be at least 16 years old (donors who are 16 need parental permission, ID is required). Donors can schedule an appointment at www.OneBlood.org/donate-now and input sponsor code #238234.

► Summer Kids Flicks presented by the City of St. Cloud at the St. Cloud Community Center begins on June 13 and continues every Tuesday until Aug. 1. Children ages 12 and under are invited to this free event (children must be accompanied by an adult at all times). First movie to be shown will

be “Finding Dory”. The movie starts at 10:30 a.m.

► Juneteenth Movie in the Park, a night for a show, food and fun, will be on Saturday, June 17 at sunset at Hopkins Park (620 E. 17th St.) The movie will be “Black Panther Wakanda Forever”. Bring a chair or blanket and enjoy.

► St. Cloud High’s Cheerleading Kids Camp takes place June 13-15 from 6-8 p.m. at the school’s gymnasium. The camp is for ages 4-13. For fees and more information, email Christina.kading@osceolaschools.net.

If you have any St. Cloud news or information that you would like to share, call Lisa Goldmacher at 407-319-9700 or email lgoldmacher@yahoo.com.

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:

NOTICE OF PUBLIC HEARINGS

DATE:	June 26, 2023
TIME:	10:00 a.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 Osceola County (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 Osceola County 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.

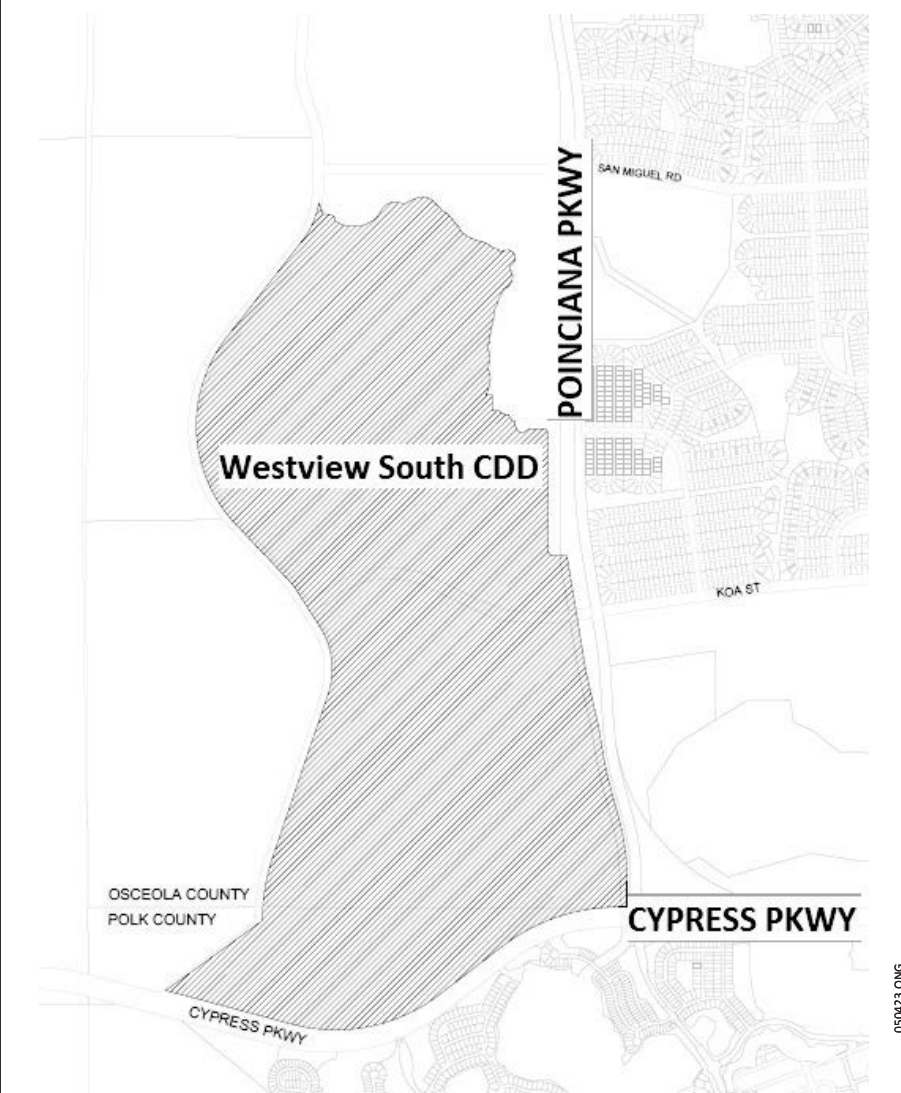
12. EFFECTIVE DATE. This Resolution shall become effective upon its adoption.

PASSED AND ADOPTED this 12th day of April, 2023.

ATTEST: **WESTVIEW SOUTH COMMUNITY DEVELOPMENT DISTRICT**

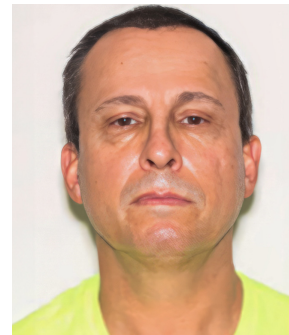
/s/ Andrew Kantarzhi Secretary/Assistant Secretary
/s/ Joshua Kalin Chair/Vice Chair, Board of Supervisors

Exhibit A: Restated Master Engineer’s Report, dated April 12, 2023
Exhibit B: Restated Master Special Assessment Methodology Report, dated April 12, 2023



POLICE NEWS

Continued from Page 1.

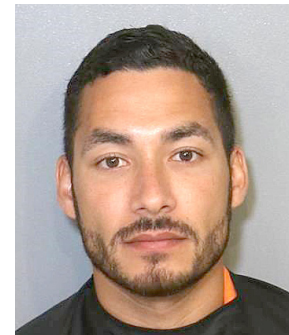


Brett Kevin Riddell

Police responded just before midnight to the location in reference to a weapons violation and found a disturbance took place between Riddell and several patrons. He was asked to leave, but as he exited he fired a single shot, injuring one person, possibly a bartender, who was transported a hospital for surgery and is recovering in stable condition.

Riddell has been charged with aggravated battery with a deadly weapon, using a firearm while intoxicated, and shooting into an occupied building.

Osceola County Sheriff’s deputy fired and arrested



Arturo Dominguez

Sheriff Marcos Lopez alleges his deputy helped a friend flee from a felony charge of having sex with a minor in Okeechobee County.

Arturo Dominguez, 30, who had been on the force for two years with OCSO, was arrested and charged with unauthorized access of computer and devices, official misconduct by obstructing with an investigation, disclosure or use of confidential

criminal justice information and accessory after the fact to unlawful sexual activity with a minor.

Lopez said an investigation began when the agency received a complaint about Dominguez from a detective who works for the Okeechobee County Sheriff’s Office. The detective was working a case against Omar Ayala, 31, who had been accused of having sex with a minor. The detective noted Dominguez used a law enforcement data base to repeatedly run Ayala’s name; Dominguez told the Okeechobee detective that he ran Ayala’s name because he pulled him over on a traffic stop.

An internal investigation revealed Dominguez was running Ayala’s name to determine if his lifelong friend had an outstanding felony warrant for the charge. In an interview, Dominguez also admitted he lied to the detective about the traffic stop, and confessed he did have conversations with Ayala about his arrest warrant.

“He told the suspect in a sex case involving a minor to flee. That’s pretty disgusting,” Lopez said, noting Ayala’s whereabouts are still unknown and is possibly out of state, making it a case for the U.S. Marshall’s office.

“I take no joy in that one of my deputies broke the law and violated our oath to the community. “We treat everyone the same, whether in civilian clothes or a police uniform. If you break the law, we will investigate and hold you accountable. When a deputy violates the law, it feels personal to me. It will not be tolerated.”

St. Cloud woman pleads guilty for Jan. 6 Capitol actions

A St. Cloud woman pled guilty Thursday to charges stemming from

actions during the breach of the U.S. Capitol on Jan. 6, 2021.

Leslie Gray, 57, pleaded guilty in the District of Columbia, to obstruction of an official proceeding. Her sentencing in U.S. District is scheduled for Sept. 28.

The U.S. Department of Justice said her actions and the actions of others disrupted a joint session of the U.S. Congress convened to ascertain and count the electoral votes related to the 2020 presidential election.

Per DOJ court documents, Gray traveled to Washington with co-defendants, Luis Hallon, 67, and his wife, Traci Isaacs, 52, also of St. Cloud. Hallon and Isaacs have already pleaded guilty for their conduct related to their Jan.6 actions. That day, Gray walked to the Capitol from the Ellipse after attending the “Stop the Steal” rally. Gray then illegally made her way onto the Capitol grounds and into the U.S. Capitol Building through the Columbus Doors around 2:41 p.m.

Before entering, Gray recorded a video where she can be heard yelling, “Go! Go! Go! Get out of my damn way! Go! Go!” while the crowd goes up the Capitol steps. Gray then turned the camera around on herself and stated, “we are up to the doors now...we are about to breach Congress.”

Once inside, Gray traveled to multiple areas in the Capitol, including the Rotunda. She took videos inside the Capitol’s interior. In one, she stated, “I am in Congress. This is our house. This is our house! ... We are in here. We’ve taken it.” She repeatedly yelled “traitor” at law enforcement officers and refused to leave, despite directions to vacate. She left the building at 2:57 p.m. only after being forcibly removed by law enforcement.

For more local news, visit www.aroundsceola.com

LOCALiQ

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Daily Commercial | Ocala StarBanner
News Chief | Herald-Tribune

PO Box 631244 Cincinnati, OH 45263-1244

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STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Coordinator of The Ledger-News Chief, published in Polk County, Florida; that the attached copy of advertisement, being a Classified Legal CLEGL, was published on the publicly accessible website of Polk County, Florida, or in a newspaper by print in the issues of, on:

06/01/2023, 06/08/2023

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 06/08/2023

Legal Clerk

[Handwritten signature]
[Handwritten signature]

Notary, State of WI, County of Brown

8.25.26

My commission expires

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NOTICE OF PUBLIC HEARING TO CONSIDER THE IMPROVEMENT OF SPECIAL ASSESSMENTS PURSUANT TO WESTVIEW SOUTH AND THE SPECIAL ASSESSMENT DISTRICT OF 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 hearing and public meeting:

NOTICE OF PUBLIC HEARING

DATE: June 26, 2023
TIME: 10:00 a.m.
LOCATION: Monahan Eric A. Suter, Esquire South | Joe Suter, Esq. 4921 Cypress City Way, Jacksonville, Florida 32216

The purpose of the public hearing announced herein is to consider the proposed special assessments (Special Assessments), and adoption of assessment rules to be levied on parcels within the District, and to provide for the levying, collection and enforcement of the Special Assessments. The proposed items submitted by the District 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 (Project), benefiting certain parcels within the District. The Project is described in more detail in the Financial Report (Report) dated April 12, 2023 (Report).

Table with 5 columns: Parcel Type, Number of Units, Estimated Assessed Cost per Unit, Maximum Proposed Debt Assessed, and Maximum Annual Fund Assessed. Rows include Single-Family 10, Single-Family 20, Single-Family 25, Villa 32, SF 40, SF 45, SF 50, SF 55, SF 60, SF 62.

*Assessments include principal only, and not interest or collection costs.
**Assessed includes estimated 5% County utility tax and 4% utility equipment discounts.

NOTE: ALL OF THE ASSASSMENT FIGURES INCLUDING BUT NOT LIMITED TO RELATIVE ERU FACTORS AND MAXIMUM ASSESSMENTS ARE SUBJECT TO CHANGE AT THE PUBLIC HEARING.
The assessments may be proposed in whole, in any part, or in some additional or part, or may be paid in not more than five (5) annual installments.

RESOLUTION 2023-02 (REPEATED DECLARING RESOLUTION)

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 DATES AND TIMES AT WHICH THE ASSESSMENTS ARE TO BE PAID; DESIGNATING THE LANDS UPON WHICH THE ASSESSMENTS SHALL BE LEVIED; PROVIDING FOR AN ASSESSMENT PLAN AND A PRELIMINARY ASSESSMENT ROLL; FURNISHING THE LISTING OF PUBLIC HEARINGS, PROVIDING FOR PUBLICATION OF THE RESOLUTING AND ASSESSMENT COMPLETE, SEPARABILITY AND AN EFFECTIVE DATE.
WHEREAS, the Westview South Community Development District (District) is a local unit of state-pattern government organized and existing under and pursuant to Chapter 189, Florida Statutes; and

WHEREAS, the District is authorized by Chapter 190, Florida Statutes, to finance, fund, plan, establish, acquire, install, own, operate, extend, construct, or reconstruct streets, sewer and water collection systems, stormwater management systems, improvements, landscape, irrigation and other facilities, conservancies and irrigation, street lighting and other infrastructure projects and services necessitated by the development of and serving lands within the District; and

WHEREAS, the District hereby approves to undertake, install, plan, establish, construct, reconstruct, extend or reconstruct, acquire, acquire, operate, and/or maintain the portion of the infrastructure improvements comprising the District's overall capital improvement plan as described in the Financial Report or Report dated April 12, 2023 (Report) which is attached hereto as Exhibit A and is 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 Financial Report (Special Assessment Methodology Report) dated April 12, 2023, which is attached hereto as Exhibit B, incorporated herein by reference; and

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

- 1. AUTHORITY FOR THIS RESOLUTING, INCORPORATION OF RECITALS. This Resolution is a valid part of 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 deliver 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 BY WHICH THE ASSESSMENTS ARE TO BE PAID.
A. The total estimated cost of the Project is \$154,230,800 (Estimated Cost).
B. The Assessments will fully approximate \$211,620,000 which is the anticipated maximum per value of any parcels and which includes other portions of the Estimated Cost, as well as other financing requirements, as set forth in Exhibit B, and which is in addition to interest and collection costs. On an annual basis, the Assessments will deliver revenues from \$22,000,000.00 per year (as set forth in Exhibit B).
C. The portion of the Assessments shall be levied on parcels and paid as set forth in Exhibit B, as may be modified by supplemental assessment resolutions. The Assessments will create a "transfer" tax, which may be imposed without further public hearing in one or more installments from each existing parcel of lands, and such as determined by supplemental assessment resolutions. With respect to such tax levied in a series of bonds, the special assessments shall be paid in not more than five (5) equal yearly installments. The special assessments may be levied at the same time and in the same manner as any other taxes and collected pursuant to Chapter 187, 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, as determined by the District to be the best method, the Assessments may be collected by a different method by law, including but not limited to by direct bill. The District to collect special assessments by a transfer method, e.g., on the tax roll by direct bill - does not mean that each parcel will be taxed to collect special assessments in future years, and the District reserves the right to use such discretion to select collection methods in any given year, regardless of past practice.
5. DESIGNATING THE LANDS UPON WHICH THE SPECIAL ASSESSMENTS SHALL BE LEVIED. The Assessments levied on parcels shall be levied on the lands within the District, as described in Exhibit B, and as further designated by the assessment roll heretofore provided.
6. ASSESSMENT PLAN. Pursuant to Section 170.04, Florida Statutes, there is on file at the District Records Office an assessment roll (the Assessment Roll) which is attached hereto as Exhibit C, which is on file and available for public inspection at the same location.
7. PRELIMINARY ASSESSMENT ROLL. Pursuant to Section 170.05, 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 lands and lands assessed, the amount of benefits to and the assessment levied on each parcel of land and the number of annual installments any which the assessment may be levied, which assessment will be levied and collected as the District's preliminary assessment roll.
8. PUBLIC HEARINGS DECLARED, ORDER TO PROVIDE NOTICE OF THE HEARING. Pursuant to Sections 170.07 and 197.02(1)(b), Florida Statutes, among other provisions of Florida law, there are hereby provided two public hearings to be held as follows:

NOTICE OF PUBLIC HEARING

DATE: June 26, 2023
TIME: 10:00 a.m.
LOCATION: Monahan Eric A. Suter, Esquire South | Joe Suter, Esq. 4921 Cypress City Way, Jacksonville, Florida 32216

The purpose of the public hearing is to hear comments and objections to the proposed special assessment program for District improvements as described 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 to submit their comments or objections to the hearing at the District Records Office.

Notice of such hearing shall be advertised as announced with Chapters 170, 190 and 197, Florida Statutes, and the District Manager is hereby authorized and directed to place cost access as a newspaper of general circulation within Duval County (the newspaper) one week, such with the first publication of such hearing (PCH) day prior to the date of the hearing (as defined herein). The District Manager shall file a publication of such with the District Secretary within such publication of notice. The District Manager is further authorized and directed to give PCH days within access by mail of the date and place of the hearing to the names of all parcels to be assessed and include in such notice the amount of the assessment for such parcels (party name or description of the parcel to be assessed) and include that information concerning all assessments may be incorporated in the District Records Office. The District Manager shall file a copy of such notice with the District Secretary.

PUBLICATION OF RESOLUTION. Pursuant to Section 170.05, Florida Statutes, the District Manager is hereby directed to cause the Resolution to be published in a newspaper of general circulation within Duval County and to provide such after notice as may be required by law as directed in the final interests of the District.

CONFLICTS. If resolution or parts thereof conflict with the law, be it enacted, such conflict, amended and repealed.
SEPARABILITY. If any portion or part of a section of this Resolution be declared void or unconstitutional, the whole, in whole, and effect of any other portion or part of a section of this Resolution shall not thereby be affected or impaired unless it clearly appears that such portion or part of a section of this Resolution is so vitally and inseparably dependent upon the section or part of a section as to be inseparable and void.

EFFECTIVE DATE. This Resolution shall become effective upon its adoption.
PASSED AND ADOPTED this 23rd day of April, 2023.

ATTEST: WESTVIEW SOUTH COMMUNITY DEVELOPMENT DISTRICT
By: Andrew Pechter, Supervisor/President, Sincerely,
By: Andrew Suter, District Manager, Sincerely,
Exhibit A: District Manager Report dated April 12, 2023
Exhibit B: District Manager Special Assessment Methodology Report, dated April 12, 2023



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:	June 26, 2023
TIME:	10:00 a.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 (Restated)*, dated April 12, 2023 ("Engineer's Report"). Specifically, the Project 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 benefited lands within various assessment areas, as set forth in the *Amended and Restated Special Assessment Methodology Report*, dated April 12, 2023 ("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 16'	258	0.40	\$33,587.85	\$3,208.09
Townhome 20'	136	0.50	\$41,984.81	\$4,010.11
Townhome 22'	203	0.55	\$46,183.29	\$4,411.12
Villa 32'	112	0.80	\$67,175.69	\$6,347.92
SF 40'	112	1.00	\$83,969.62	\$7,934.90
SF 45'	757	1.13	\$94,465.82	\$8,926.76
SF 50'	607	1.25	\$104,962.02	\$9,918.62
SF 52'	205	1.30	\$109,160.50	\$10,315.37
SF 62'	101	1.55	\$130,152.91	\$12,299.09

*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 appear at 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 2023-32
 (RESTATED DECLARING RESOLUTION)**

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 *Restated Master Engineer's Report*, dated April 12, 2023 ("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 *Restated Master Special Assessment Methodology Report*, dated April 12, 2023, 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:

- 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.
- 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.
- 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.
- 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.**
 - The total estimated cost of the Project is **\$154,334,705.00** ("Estimated Cost").
 - 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 **\$20,003,218.40** per year, again as set forth in **Exhibit B**.
 - 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.
- 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.
- 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.
- 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.
- 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:

NOTICE OF PUBLIC HEARINGS

DATE:	June 26, 2023
TIME:	10:00 a.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 Osceola County (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.

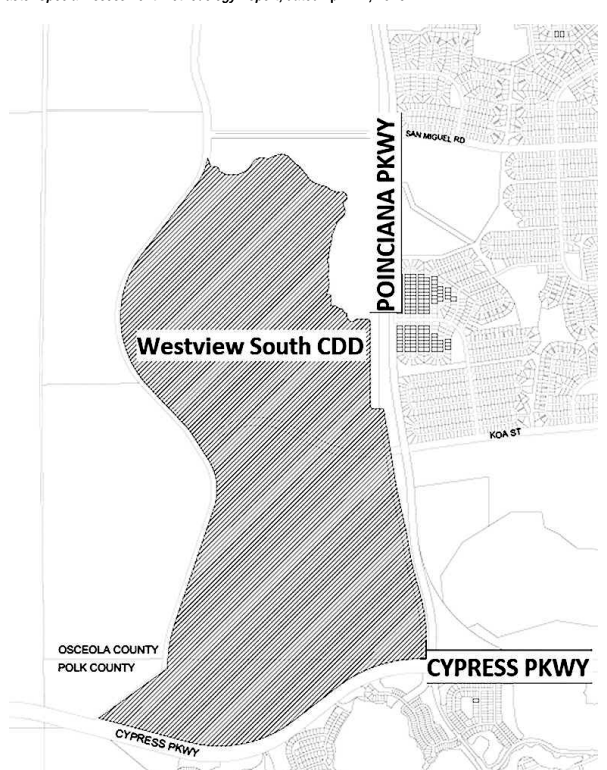
PUBLICATION OF RESOLUTION. Pursuant to Section 170.05, *Florida Statutes*, the District Manager is hereby directed to cause this Resolution to be published twice (once a week for two (2) weeks) in a newspaper of general circulation within Osceola County and to provide such other notice as may be required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

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

EFFECTIVE DATE. This Resolution shall become effective upon its adoption.
PASSED AND ADOPTED this 12th day of April, 2023.

ATTEST: **WESTVIEW SOUTH COMMUNITY DEVELOPMENT DISTRICT**
/s/ Andrew Kantarzhi /s/ Joshua Kalin
 Secretary/Assistant Secretary Chair/Vice Chair, Board of Supervisors

Exhibit A: *Restated Master Engineer's Report*, dated April 12, 2023
Exhibit B: *Restated Master Special Assessment Methodology Report*, dated April 12, 2023



WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT

4B

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:

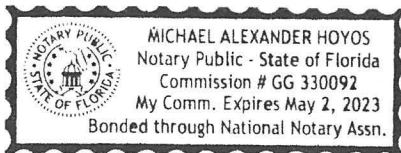
1. I am over eighteen (18) years of age and am competent to testify as to the matters contained herein. I have personal knowledge of the matters stated herein.
2. I, Jonah Reuther, am employed by Wrathell, Hunt and Associates, LLC, and, in the course of that employment, serve as Assessment Roll Coordinator 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 May 1, 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.

J. Reuther
Jonah Reuther

SWORN TO (OR AFFIRMED) AND SUBSCRIBED before me by means of physical presence or online notarization, this 1st day of May, 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



Michael Hoyos
Print Name: Michael Hoyos
Notary Public, State of Florida
Commission No.: 66330092
My Commission Expires: May 2, 2023

EXHIBIT A: Mailed Notice

EXHIBIT A

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7022 0410 0002 0788 1055

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For delivery information, visit our website at www.usps.com®.

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- Return Receipt (hardcopy) \$
- Return Receipt (electronic) \$
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- Adult Signature Required \$
- Adult Signature Restricted Delivery \$

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



Postage

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Total Price

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City, State

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OFFICIAL USE

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- Return Receipt (hardcopy) \$
- Return Receipt (electronic) \$
- Certified Mail Restricted Delivery \$
- Adult Signature Required \$
- Adult Signature Restricted Delivery \$



Postmark
Here

Postage

\$

Total Postage

\$

Sent To

Street and A

City, State, Zip+4

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

May 1, 2023

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:	May 31, 2023
TIME:	10:00 a.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 (Restated)*, dated April 12, 2023 (“**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 *Amended and Restated Master Special Assessment Methodology Report*, dated April 12, 2023 (“**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.

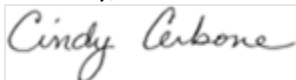
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The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. The public hearings and meeting may be continued to a date, time, and place to be specified on the record. There may be occasions when staff 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

May 1, 2023

Via First Class U.S. Mail

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

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:	May 31, 2023
TIME:	10:00 a.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 (Restated)*, dated April 12, 2023 (“**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 *Amended and Restated Master Special Assessment Methodology Report*, dated April 12, 2023 (“**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.

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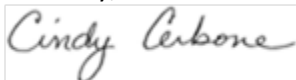
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If you have any questions, please do not hesitate to contact the District Office.

Sincerely,



Cindy Cerbone
District Manager

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

ENGINEER'S REPORT
(Restated)

PREPARED FOR:

BOARD OF SUPERVISORS
WESTVIEW SOUTH COMMUNITY DEVELOPMENT DISTRICT

ENGINEER:

ATWELL, LLC

April 12, 2023

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 2,491 residential units. The following table shows the planned product types and land uses for the District:

PRODUCT TYPE

Product Type	Neighborhood	Width (ft)	# of Units	County
Townhomes	1	16	258	Polk
Townhomes		20	136	Polk
Townhomes		22	203	Polk
Single-Family	2A	40	23	Ocseola
Single-Family		45	92	Ocseola
Single-Family		50	146	Ocseola
Single-Family	2B	40	39	Ocseola
Single-Family		45	208	Ocseola
Single-Family		50	183	Ocseola
Single-Family	3	40	41	Ocseola
Single-Family		45	180	Ocseola
Single-Family		50	218	Ocseola
Single-Family	4	40	9	Ocseola
Single-Family		45	53	Ocseola
Single-Family		50	60	Ocseola
Villa	5	32	112	Ocseola
Single-Family		45	224	Ocseola
Single-Family		52	205	Ocseola
Single-Family		62	101	Ocseola

Total 2,491

ASSESSMENT AERA SUMMARY

	<u>Assessment Area One</u>			<u>Assessment Area Two</u>	<u>Future Assessment Areas</u>
	<u>2023 Project Area</u>	<u>Future Project Area</u>	<u>Total AA1</u>	<u>2023 Bonds</u>	<u>Future Bonds</u>
Neighborhood 1	392	205	597	0	0
Neighborhood 2A	261	0	261	0	0
Neighborhood 2B	274	156	430	0	0
Neighborhood 3	0	0	0	439	0
Neighborhood 4	0	0	0	0	122
Neighborhood 5	362	280	642	0	0
Neighborhood 6	0	0	0	0	320
Neighborhood 7	0	0	0	0	336
Neighborhood 8	0	0	0	0	312
Neighborhood 9	0	0	0	0	582
Neighborhood 10	0	0	0	0	377
Neighborhood 11	0	0	0	0	390
Neighborhood 12	0	0	0	0	384
Total	1,289	641	1,930	439	2,823

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 force main 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, streetlights 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-inch 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;

WESTVIEW SOUTH COMMUNITY DEVELOPMENT DISTRICT

Amended and Restated Master Special Assessment Methodology Report

April 12, 2023



Provided by:

Wrathell, Hunt and Associates, LLC

2300 Glades Road, Suite 410W

Boca Raton, FL 33431

Phone: 561-571-0010

Fax: 561-571-0013

Website: www.whhassociates.com

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1.0 Introduction

1.1 Purpose

This Amended and Restated Master Special Assessment Methodology Report (the "Amended 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. This Amended Report amends and restates the Master Special Assessment Methodology Report dated December 8, 2022 (the "Original Report").

1.2 Scope of the Amended Report

This Amended Report presents the updated projections for financing the District's Capital Improvement Plan described in the Engineer's Report (Restated) developed by Atwell, LLC (the "District Engineer") and dated April 12, 2023 (the "Amended 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 Amended 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 Amended 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 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"). The initial development plan as discussed in the Original Report envisioned a total of 2,491 residential dwelling units which were to be comprised of 597 Townhomes, 112 Villas, 112 Single-family 40' units, 757 Single-family 45' units, 812 Single-family 50' units, and 101 Single-family 60' units. Based upon the updated information provided by the Developer and the District Engineer, the current development plan envisions a total of 2,491 residential dwelling units which are to be comprised of 258 16' Townhomes, 136 20' Townhomes, 203 22' Townhomes, 112 32' Villas, 112 Single-family

40' units, 757 Single-family 45' units, 607 Single-family 50' units, 205 Single-family 52' units, and 101 Single-family 62' units developed over a multi-year period in multiple development phases, although unit numbers, land use types and phasing may change throughout the development period. Of the 2,491 total units, the 597 total Townhome lots will be located in Polk County, while the remaining 1,894 single family units will be located in 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 Amended 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 Amended 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 Amended 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 Amended 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 Amended 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

While the initial development plan as discussed in the Original Report envisioned a total of 2,491 residential dwelling units which were to be comprised of 597 Townhomes, 112 Villas, 112 Single-family 40' units, 757 Single-family 45' units, 812 Single-family 50' units, and 101 Single-family 60' units, the most current development plan envisions a total of 2,491 residential dwelling units which are to be comprised of 258 16' Townhomes, 136 20' Townhomes, 203 22' Townhomes, 112 32' Villas, 112 Single-family 40' units, 757 Single-family 45' units, 607 Single-family 50' units, 205 Single-family 52' units, and 101 Single-family 62' units developed over a multi-year period in multiple development phases, although unit numbers, land use types and phasing may change throughout the development period and a supplemental or amended methodology would be adopted to adjust and address such changes in unit types and numbers.

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.

Please note that the method used to derive ERU values for residential units is based on the linear front footage of the various product types as a proportion to the product type that is set to a standard unit of 1 ERU. For example, if the product type that is set to a standard unit of 1 ERU is a Single-family 40' unit, a Single-family 50' unit would be 1.25 ERU ($50' / 40'$). In the event that a new product type was to be introduced, the aforementioned ERU value method would be applied accordingly.

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 replatted) 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 Bond 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 Bond Assessments to the product types being platted and the remaining property in accordance with this Amended Report, and cause the Bond 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 Bond 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 Bond 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 Bond 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 Bond Assessments originally contemplated to be imposed on the lands subject to the Proposed Plat, and (ii) the Bond 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

¹ For example, if the first platting includes 258 16' Townhomes, 136 20' Townhomes, 203 22' Townhomes, 112 32' Villas, 92 Single-family 40' lots, 757 Single-family 45' lots, 607 Single-family 50' lots, 205 Single-family 52' lots, and 101 Single-family 62' lots, which equates to a total allocation of \$209,745,607.66 in Bond Assessments, then the remaining unplatted land would be required to absorb 20 Single Family 40' lots, which equates to \$1,679,392.34 in Bond Assessments. If the remaining unplatted land would only be able to absorb 10 instead of 20 Single Family 40' lots or \$839,696.17 in Bond Assessments, then a true-up, payable by the owner of the unplatted land, would be due in the amount of \$839,696.17 in Bond Assessments plus applicable accrued interest to the extent described in this Section.

With respect to the foregoing true-up analysis, the District, through the District's Assessment Consultant, in consultation with the District Engineer and District Counsel and shall determine in his or her sole discretion what amount of ERUs (and thus Bond 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 may 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 45 calendar days before an interest payment date (or such other time as set forth in the supplemental indentures for the applicable bond series)).

All Bond 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 Bond 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 30 annual principal installments.

5.8 Additional Items Regarding Bond Assessments 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 Assessments 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 Amended 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 - 16'	0	258	258
Townhome - 20'	0	136	136
Townhome - 22'	0	203	203
Villa - 32'	112	0	112
SF 40'	112	0	112
SF 45'	757	0	757
SF 50'	607	0	607
SF 52'	205	0	205
SF 62'	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		Total ERU
	Units	ERU Weight	
Townhome - 16'	258	0.40	103.20
Townhome - 20'	136	0.50	68.00
Townhome - 22'	203	0.55	111.65
Villa - 32'	112	0.80	89.60
SF 40'	112	1.00	112.00
SF 45'	757	1.13	851.63
SF 50'	607	1.25	758.75
SF 52'	205	1.30	266.50
SF 62'	101	1.55	156.55
Total	2,491		2,517.88

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 - 16'	258	\$6,325,707.80	\$8,665,664.50	\$33,587.85	\$3,208.09
Townhome - 20'	136	\$4,168,102.04	\$5,709,933.97	\$41,984.81	\$4,010.11
Townhome - 22'	203	\$6,843,655.77	\$9,375,207.76	\$46,183.29	\$4,411.12
Villa - 32'	112	\$5,492,087.39	\$7,523,677.70	\$67,175.69	\$6,347.92
SF 40'	112	\$6,865,109.24	\$9,404,597.13	\$83,969.62	\$7,934.90
SF 45'	757	\$52,200,880.86	\$71,510,625.28	\$94,465.82	\$8,926.76
SF 50'	607	\$46,508,050.32	\$63,711,947.08	\$104,962.02	\$9,918.62
SF 52'	205	\$16,335,282.25	\$22,377,902.99	\$109,160.50	\$10,315.37
SF 62'	101	\$9,595,829.03	\$13,145,443.58	\$130,152.91	\$12,299.09
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)

Exhibit "A"

Bond Assessment in the total estimated amount of \$ 211,425,000 is proposed to be levied uniformly over the area described in the following pages:

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.		
PH-SE: WESTVIEW CDD SOUTH			(Not A Survey)		
DR- N: MRC	D-TE: 03/10/22	CHECKED BY: JDF			
REVISIONS					
D-TE	DESCRIPTION	DR- N	BY	 GeoPoint Surveying, Inc.	
Judd D. French FLORID- PROFESSION-L SURVEYOR & M-PPER 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
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Phone: (321) 270-0440
Licensed Business No.: LB 7768


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..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:
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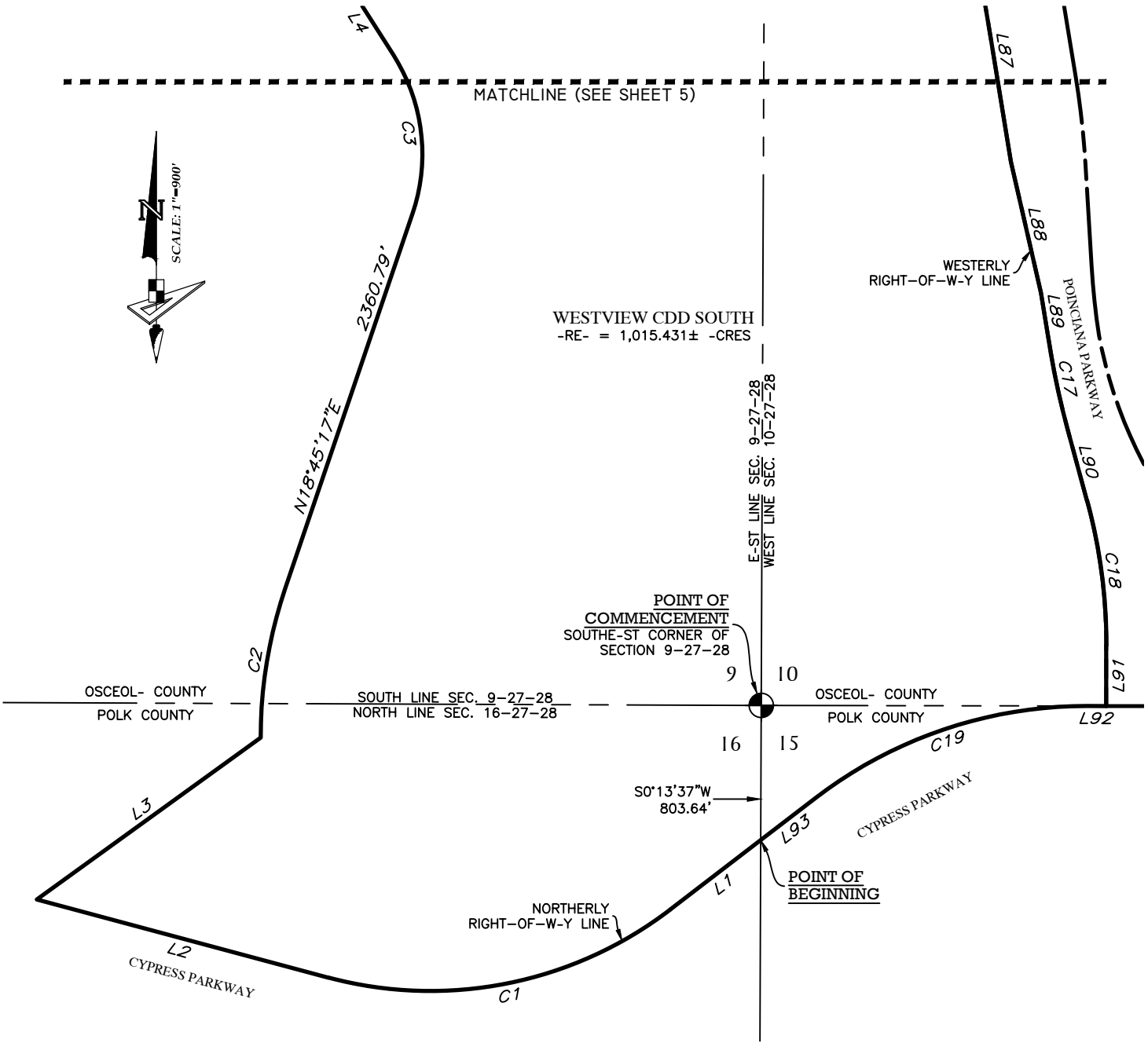
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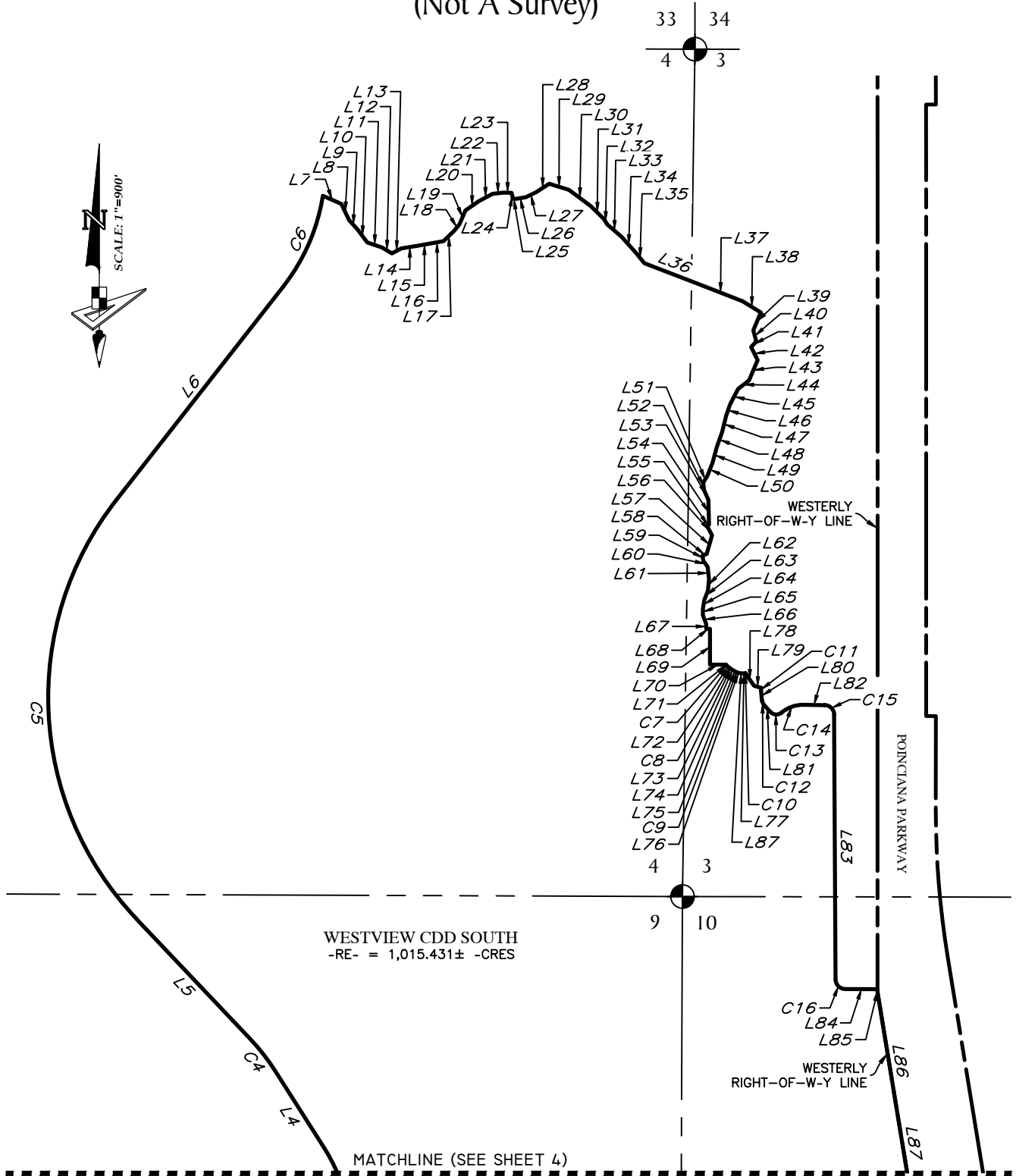


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4 of 8

Description Sketch

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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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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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Description Sketch

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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

4C

ENGINEER'S REPORT
(Restated)

PREPARED FOR:

BOARD OF SUPERVISORS
WESTVIEW SOUTH COMMUNITY DEVELOPMENT DISTRICT

ENGINEER:

ATWELL, LLC

May 31, 2023

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 2,491 residential units. The following table shows the planned product types and land uses for the District:

PRODUCT TYPE

Product Type	Neighborhood	Width (ft)	# of Units	County
Townhomes	1	16	258	Polk
Townhomes		20	136	Polk
Townhomes		22	202	Polk
Single-Family	2A	40	23	Osceola
Single-Family		45	92	Osceola
Single-Family		50	146	Osceola
Single-Family	2B	40	39	Osceola
Single-Family		45	208	Osceola
Single-Family		50	183	Osceola
Single-Family	3	40	41	Osceola
Single-Family		45	180	Osceola
Single-Family		50	218	Osceola
Single-Family	4	40	9	Osceola
Single-Family		45	53	Osceola
Single-Family		50	60	Osceola
Villa	5	32	112	Osceola
Single-Family		45	225	Osceola
Single-Family		52	205	Osceola
Single-Family		62	101	Osceola
Total			2,491	

ASSESSMENT AREA SUMMARY

	Assessment Area One			Assessment Area Two
	<u>2023 Project Area</u>	<u>Future Project Area</u>	<u>Total AA1</u>	<u>2023 Bonds</u>
Neighborhood 1	392	204	597	0
Neighborhood 2A	261	0	261	0
Neighborhood 2B	274	156	430	0
Neighborhood 3	0	0	0	439
Neighborhood 4	0	122	0	0
Neighborhood 5	363	280	642	0
Total	1,290	762	2,052	439

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 force main 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, streetlights 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 homeowner's association. 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-inch 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	Approved
Osceola County	Westview Pod B Neighborhood 2B Phases 2 and 3	Phase 2 Under Review. Phase 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	Approved
Osceola County	Westview Pod B Neighborhood 5, Phases 2, 3 and 4	Phase 2 under review. Phase 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	Approved
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	Approved
Toho Water Authority	Westview Pod B Neighborhoods 2A and 2b Phase 1	Approved
Toho Water Authority	Westview Pod B Neighborhood 2B Phases 2 and 3	Phase 2 Under Review. Phase 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	Phase 2 under review. Phases 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 A Neighborhood 1 Phases 2 and 3	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	4,348,264	County/Toho Water Authority
Professional Fees	5,556,237	CDD
Contingency	14,079,565	As above
TOTAL	\$154,875,216	

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;

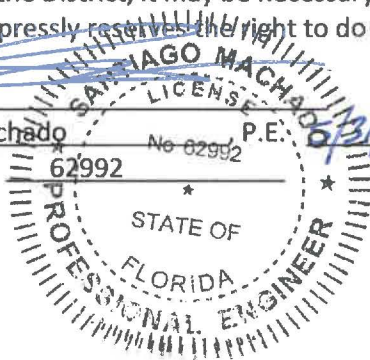
- The District will pay the lesser of the actual cost of the improvements or fair market value; and
- the assessable property within the District will receive a special benefit from the CIP that is at least equal to such costs.

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.

Santiago Machado No. 62992 P.E. 07/31/23 Date
FL License No. 62992



WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT

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WESTVIEW SOUTH COMMUNITY DEVELOPMENT DISTRICT

Amended and Restated Master Special Assessment Methodology Report

April 12, 2023



Provided by:

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1.0 Introduction

1.1 Purpose

This Amended and Restated Master Special Assessment Methodology Report (the "Amended 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. This Amended Report amends and restates the Master Special Assessment Methodology Report dated December 8, 2022 (the "Original Report").

1.2 Scope of the Amended Report

This Amended Report presents the updated projections for financing the District's Capital Improvement Plan described in the Engineer's Report (Restated) developed by Atwell, LLC (the "District Engineer") and dated April 12, 2023 (the "Amended 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 Amended 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 Amended 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 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"). The initial development plan as discussed in the Original Report envisioned a total of 2,491 residential dwelling units which were to be comprised of 597 Townhomes, 112 Villas, 112 Single-family 40' units, 757 Single-family 45' units, 812 Single-family 50' units, and 101 Single-family 60' units. Based upon the updated information provided by the Developer and the District Engineer, the current development plan envisions a total of 2,491 residential dwelling units which are to be comprised of 258 16' Townhomes, 136 20' Townhomes, 203 22' Townhomes, 112 32' Villas, 112 Single-family

40' units, 757 Single-family 45' units, 607 Single-family 50' units, 205 Single-family 52' units, and 101 Single-family 62' units developed over a multi-year period in multiple development phases, although unit numbers, land use types and phasing may change throughout the development period. Of the 2,491 total units, the 597 total Townhome lots will be located in Polk County, while the remaining 1,894 single family units will be located in 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 Amended 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 Amended 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 Amended 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 Amended 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 Amended 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

While the initial development plan as discussed in the Original Report envisioned a total of 2,491 residential dwelling units which were to be comprised of 597 Townhomes, 112 Villas, 112 Single-family 40' units, 757 Single-family 45' units, 812 Single-family 50' units, and 101 Single-family 60' units, the most current development plan envisions a total of 2,491 residential dwelling units which are to be comprised of 258 16' Townhomes, 136 20' Townhomes, 203 22' Townhomes, 112 32' Villas, 112 Single-family 40' units, 757 Single-family 45' units, 607 Single-family 50' units, 205 Single-family 52' units, and 101 Single-family 62' units developed over a multi-year period in multiple development phases, although unit numbers, land use types and phasing may change throughout the development period and a supplemental or amended methodology would be adopted to adjust and address such changes in unit types and numbers.

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.

Please note that the method used to derive ERU values for residential units is based on the linear front footage of the various product types as a proportion to the product type that is set to a standard unit of 1 ERU. For example, if the product type that is set to a standard unit of 1 ERU is a Single-family 40' unit, a Single-family 50' unit would be 1.25 ERU (50' / 40'). In the event that a new product type was to be introduced, the aforementioned ERU value method would be applied accordingly.

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 replatted) 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 Bond 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 Bond Assessments to the product types being platted and the remaining property in accordance with this Amended Report, and cause the Bond 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 Bond 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 Bond 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 Bond 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 Bond Assessments originally contemplated to be imposed on the lands subject to the Proposed Plat, and (ii) the Bond 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

¹ For example, if the first platting includes 258 16' Townhomes, 136 20' Townhomes, 203 22' Townhomes, 112 32' Villas, 92 Single-family 40' lots, 757 Single-family 45' lots, 607 Single-family 50' lots, 205 Single-family 52' lots, and 101 Single-family 62' lots, which equates to a total allocation of \$209,745,607.66 in Bond Assessments, then the remaining unplatted land would be required to absorb 20 Single Family 40' lots, which equates to \$1,679,392.34 in Bond Assessments. If the remaining unplatted land would only be able to absorb 10 instead of 20 Single Family 40' lots or \$839,696.17 in Bond Assessments, then a true-up, payable by the owner of the unplatted land, would be due in the amount of \$839,696.17 in Bond Assessments plus applicable accrued interest to the extent described in this Section.

With respect to the foregoing true-up analysis, the District, through the District's Assessment Consultant, in consultation with the District Engineer and District Counsel and shall determine in his or her sole discretion what amount of ERUs (and thus Bond 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 may 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 45 calendar days before an interest payment date (or such other time as set forth in the supplemental indentures for the applicable bond series)).

All Bond 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 Bond 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 30 annual principal installments.

5.8 Additional Items Regarding Bond Assessments 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 Assessments 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 Amended 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 - 16'	0	258	258
Townhome - 20'	0	136	136
Townhome - 22'	0	203	203
Villa - 32'	112	0	112
SF 40'	112	0	112
SF 45'	757	0	757
SF 50'	607	0	607
SF 52'	205	0	205
SF 62'	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		Total ERU
	Units	ERU Weight	
Townhome - 16'	258	0.40	103.20
Townhome - 20'	136	0.50	68.00
Townhome - 22'	203	0.55	111.65
Villa - 32'	112	0.80	89.60
SF 40'	112	1.00	112.00
SF 45'	757	1.13	851.63
SF 50'	607	1.25	758.75
SF 52'	205	1.30	266.50
SF 62'	101	1.55	156.55
Total	2,491		2,517.88

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 - 16'	258	\$6,325,707.80	\$8,665,664.50	\$33,587.85	\$3,208.09
Townhome - 20'	136	\$4,168,102.04	\$5,709,933.97	\$41,984.81	\$4,010.11
Townhome - 22'	203	\$6,843,655.77	\$9,375,207.76	\$46,183.29	\$4,411.12
Villa - 32'	112	\$5,492,087.39	\$7,523,677.70	\$67,175.69	\$6,347.92
SF 40'	112	\$6,865,109.24	\$9,404,597.13	\$83,969.62	\$7,934.90
SF 45'	757	\$52,200,880.86	\$71,510,625.28	\$94,465.82	\$8,926.76
SF 50'	607	\$46,508,050.32	\$63,711,947.08	\$104,962.02	\$9,918.62
SF 52'	205	\$16,335,282.25	\$22,377,902.99	\$109,160.50	\$10,315.37
SF 62'	101	\$9,595,829.03	\$13,145,443.58	\$130,152.91	\$12,299.09
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)

Exhibit "A"

Bond Assessment in the total estimated amount of \$ 211,425,000 is proposed to be levied uniformly over the area described in the following pages:

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.		
PH-SE: WESTVIEW CDD SOUTH			(Not A Survey)		
DR- N: MRC	D-TE: 03/10/22	CHECKED BY: JDF			
REVISIONS					
D-TE	DESCRIPTION	DR- N	BY	 GeoPoint Surveying, Inc.	
Judd D. French FLORID- PROFESSION-L SURVEYOR & M-PPER 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:
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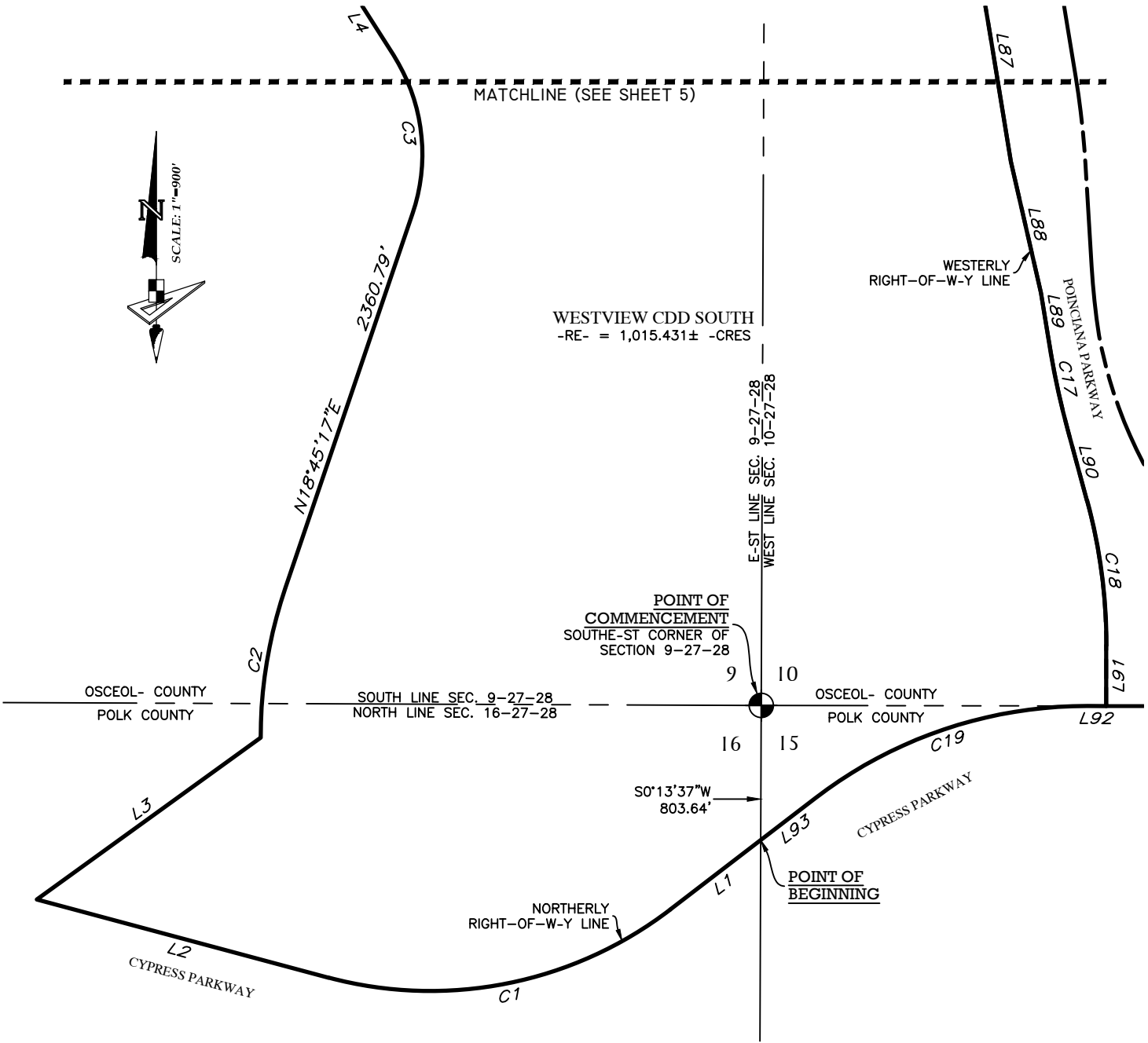
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Description Sketch

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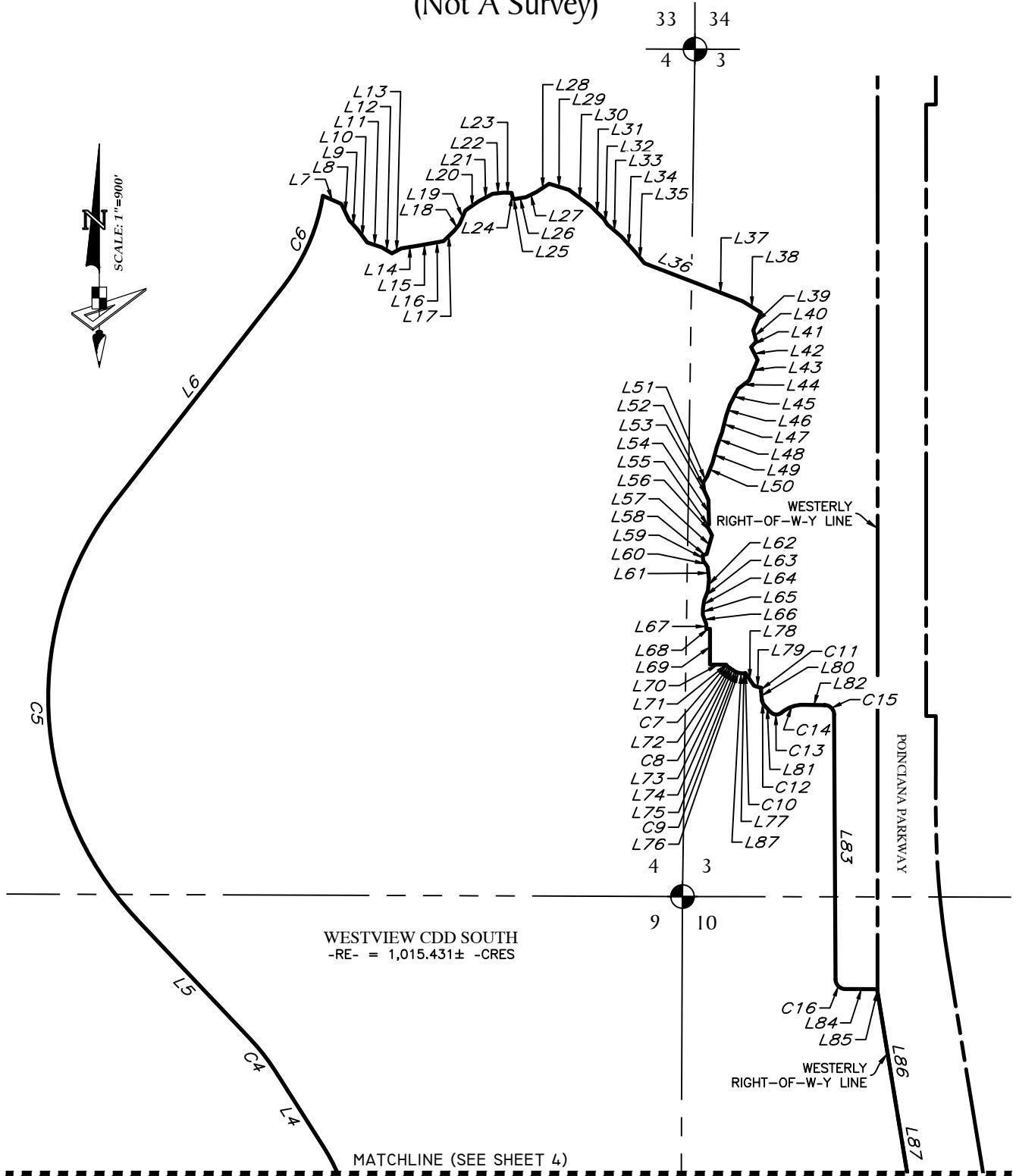
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Description Sketch

(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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Description Sketch

(Not A Survey)

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

555 Winderly Pl, Suite 120
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 Licensed Business No.: LB 7768



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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 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.

WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT

4E

RESOLUTION 2023-36

[RESTATED¹ 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:

¹This Resolution and related debt assessment process, upon completion, supersedes and replaces the prior assessment process authorized pursuant to Resolution 2023-28.

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 April 12, 2023, and pursuant to Section 170.03, *Florida Statutes*, among other laws, the Board adopted Resolution 2023-32 ("**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 (Restated)*, dated May 31, 2023 ("**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 June 26, 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 *Amended and Restated Master Special Assessment Methodology Report*, dated April 12, 2023 (“**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 26th DAY OF JUNE 2023.

ATTEST:

**WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: *Engineer's Report (Restated)*, dated May 31, 2023

Exhibit B: *Amended and Restated Master Special Assessment Methodology Report*, dated April 12, 2023

WESTVIEW SOUTH

COMMUNITY DEVELOPMENT DISTRICT

5

RESOLUTION 2023-37

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WESTVIEW SOUTH COMMUNITY DEVELOPMENT DISTRICT DECLARING THE DISTRICT'S INTENT TO ACCEPT RESPONSIBILITY FOR THE PERPETUAL OPERATION, MAINTENANCE, AND FUNDING OF STORMWATER MANAGEMENT SYSTEM AND CONSERVATION AREAS.

WHEREAS, the Westview South Community Development District ("**District**") is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes* and for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services benefitting lands within the District's boundaries; and

WHEREAS, the District is a perpetual, government entity that operates in the public interest, and is governed by the public records laws, open government laws, and code of ethics of the State of Florida; and

WHEREAS, the District is authorized to finance, fund, plan, establish, acquire, construct or reconstruct, enlarge or extend, equip, operate, and maintain systems, facilities, and basic infrastructures for storm water management and conservation improvements, and any related interest in real or personal property, pursuant to its establishing ordinance and Sections 190.012(1)(a) and (1)(f), *Florida Statutes*; and

WHEREAS, Section 190.012(1)(g), *Florida Statutes* authorizes projects both within and beyond the District's boundaries, and extends the District's authority to:

"Any other project within or without the boundaries of a district when a local government issued a development order pursuant to s. 380.06 approving or expressly requiring the construction or funding of the project by the district, or when the project is the subject of an agreement between the district and a governmental entity and is consistent with the local government comprehensive plan of the local government within which the project is to be located;" and

WHEREAS, the District's operations and maintenance special assessments are a reliable source of funding which are enforced in the same manner as county taxes, and constitute a lien on the property against which assessed from the date of imposition thereof until paid, coequal with the lien of state, county, municipal, and school board taxes, pursuant to Section 190.021, *Florida Statutes*; and

WHEREAS, the South Florida Water Management District has issued a permit, numbered _____, for the construction and operation of the water management system and conservation areas at Westview South; and

WHEREAS, as part of the District's capital improvement plan, and as required by an applicable development order and/or approvals, the District intends to finance, construct, acquire, operate and

maintain the stormwater system and conservation areas (and related signage and other appurtenant improvements) benefitting Westview South (together, "**Improvements**"), and desires to be added to any applicable approvals and/or permits as a "Co-Applicant" such that, upon transfer of the project from the construction to operation phase, the District can assume operation and maintenance responsibility for the Improvements; and

WHEREAS, accordingly, and to help facilitate the above-referenced approval and permitting processes, the District desires now to declare its intention to serve as the operation and maintenance entity for the Improvements, in accordance with the plan ("**Plan**") attached hereto as **Exhibit "A;"** and

WHEREAS, the District is authorized to perpetually operate and maintain stormwater and conservation areas within and without its boundaries, desires to perpetually operate and maintain Improvements in accordance with the Plan, and levy annual assessments for the purpose of operating and maintaining the Improvements and to ensure funds will be available if needed for corrective action; and

WHEREAS, upon transfer of the Improvements to the operation phase, the District desires to accept responsibility as the perpetual maintenance entity responsible for operating, maintaining and funding the Improvements in accordance with all applicable regulations.

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

1. **RECITALS.** The foregoing statement of background and purpose is hereby adopted as part of this Resolution for all purposes.

2. **PERPETUAL OPERATION, MAINTENANCE AND FUNDING OBLIGATION.** The District acknowledges and agrees that, upon transfer of the Improvements from the construction to operation phase, the District will perpetually operate, maintain and fund the Improvements as described in the Plan. The District agrees to fund such operational and maintenance activities through the annual levy of maintenance special assessments as authorized under Section 190.021(3), *Florida Statutes*.

3. **ANNUAL LEVY OF MAINTENANCE SPECIAL ASSESSMENTS.** Upon transfer of Improvements to the operation phase, the District, as a part of its annual operations and maintenance budget, will levy maintenance special assessments for the perpetual operation and maintenance of the Improvements in amounts necessary to comply with the Plan. These funds may not be used for any purpose other than providing funding for the Improvements in accordance with the Plan.

4. **EFFECTIVE DATE.** This Resolution shall take immediate effect upon its adoption.

APPROVED and **ADOPTED** this 26th day of June, 2023.

**WESTVIEW SOUTH COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

EXHIBIT A

MAINTENANCE PLAN FOR IMPROVEMENTS

The Improvements include the District's stormwater improvements, conservation areas, and any related appurtenances (e.g., signage, etc.).

Weekly:

- Common mowing of the pond banks on a weekly basis (or every other week from March 1 through November 1), and weeding, edging and tree trimming will be done on an as needed basis.

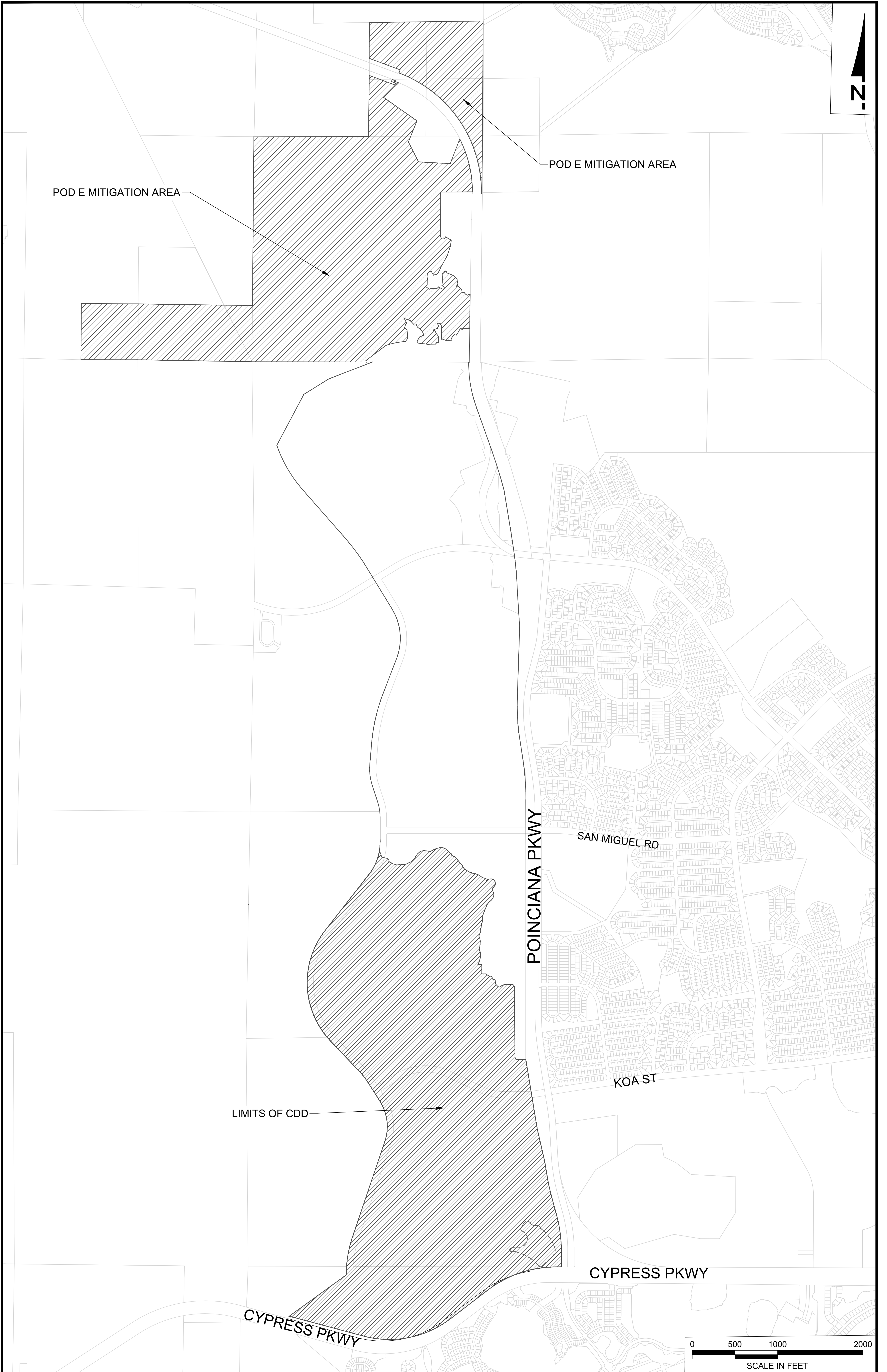
Monthly:

- Conduct any monitoring and maintenance of any Improvements ponds and improvements to ensure that the District is in compliance with applicable laws, permits, easements, and other requirements.

Yearly:

- Visual inspection of stormwater facilities and repair as needed.
- Visual inspection of landscaping and other improvements to ensure that no dangerous conditions exist.

[INSERT MAP]



WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT

UNAUDITED
FINANCIAL
STATEMENTS

**WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
MAY 31, 2023**

**WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
MAY 31, 2023**

	General Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds
ASSETS				
Cash	\$ 6,215	\$ -	\$ -	\$ 6,215
Due from Developer	10,687		-	10,687
Total assets	<u>\$ 16,902</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,902</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 9,826			\$ 9,826
Due to Landowner	-	1,060	23	1,083
Accrued wages payable	1,000	-	-	1,000
Tax payable	76	-	-	76
Landowner advance	6,000	-	-	6,000
Total liabilities	<u>16,902</u>	<u>1,060</u>	<u>23</u>	<u>17,985</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred receipts	10,687	-	-	10,687
Total deferred inflows of resources	<u>10,687</u>	<u>-</u>	<u>-</u>	<u>10,687</u>
Fund balances:				
Restricted for:				
Debt service	-	(1,060)	-	(1,060)
Capital projects	-	-	(23)	(23)
Unassigned	(10,687)	-	-	(10,687)
Total fund balances	<u>(10,687)</u>	<u>(1,060)</u>	<u>(23)</u>	<u>(11,770)</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 16,902</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,902</u>

**WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDED MAY 31, 2023**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Landowner contribution	\$ -	\$ 12,317	\$ 75,515	16%
Total revenues	<u>-</u>	<u>12,317</u>	<u>75,515</u>	16%
EXPENDITURES				
Professional & administrative				
Supervisors	-	1,076	-	N/A
Management/accounting/recording	2,000	12,000	32,000	38%
Legal	1,200	2,436	25,000	10%
Engineering	-	-	2,000	0%
Dissemination agent	-	-	500	0%
Telephone	16	100	200	50%
Postage	-	-	500	0%
Printing & binding	42	250	500	50%
Legal advertising	208	6,959	6,500	107%
Annual special district fee	-	-	175	0%
Insurance	-	-	5,500	0%
Contingencies/Meeting Room Rental	-	183	750	24%
Website hosting & maintenance	-	-	1,680	0%
Website ADA compliance	-	-	210	0%
Total expenditures	<u>\$3,466</u>	<u>\$23,004</u>	<u>75,515</u>	30%
Excess/(deficiency) of revenues over/(under) expenditures	(3,466)	(10,687)	-	
Fund balances - beginning	(7,221)	-	-	
Fund balances - ending	<u>\$ (10,687)</u>	<u>\$ (10,687)</u>	<u>\$ -</u>	

**WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND
FOR THE PERIOD ENDED MAY 31, 2023**

	Current Month	Year To Date	Budget	% of Budget
REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	N/A
EXPENDITURES				
Cost of issuance	<u>-</u>	<u>1,060</u>	<u>-</u>	N/A
Total debt service	<u>-</u>	<u>1,060</u>	<u>-</u>	N/A
Excess/(deficiency) of revenues over/(under) expenditures	<u>-</u>	<u>(1,060)</u>	<u>-</u>	N/A
Fund balances - beginning	<u>(1,060)</u>	<u>-</u>	<u>-</u>	
Fund balances - ending	<u><u>\$ (1,060)</u></u>	<u><u>\$ (1,060)</u></u>	<u><u>\$ -</u></u>	

**WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND
FOR THE PERIOD ENDED MAY 31, 2023**

	Current Month	Year To Date
REVENUES		
Interest	\$ -	\$ -
Total revenues	-	-
EXPENDITURES		
Construction costs - Developer	-	23
Total expenditures	-	23
Excess/(deficiency) of revenues over/(under) expenditures	-	(23)
Fund balances - beginning	(23)	-
Fund balances - ending	\$ (23)	\$ (23)

WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT

MINUTES

DRAFT

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

The Board of Supervisors of the Westview South Community Development District held a Regular Meeting on April 12, 2023 at 2:00 p.m., or 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.

Present at the meeting were:

Josh Kalin	Chair
Rob Bonin	Vice Chair
Nora Schuster	Assistant Secretary
Heather Isaacs	Assistant Secretary
Logan Lantrip	Assistant Secretary

Also present were:

Cindy Cerbone	District Manager
Andrew Kantarzhi	Wrathell, Hunt and Associates, LLC (WHA)
Michael Szymonovicz (via telephone)	Wrathell, Hunt and Associates, LLC (WHA)
Mike Hoyas (via telephone)	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 2:11 p.m.

All Supervisors were present.

▪ **Presentation of First Supplemental Engineer's Report (2023 Projects)**

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

Mr. Machado presented the First Supplemental Engineer's Report for the 2023 Projects.

Ms. Cerbone stated the total number of units is 1,728.

Mr. Earlywine summarized that the project encompasses the first phases of the District's Capital Improvement Plan (CIP) for the Assessment Area One 2023 Project and

39 Assessment Area Two Project, collectively known as the “2023 Projects, and Staff finds that the
40 CDD will benefit from the projects and that the project costs are reasonable.

41 In response to a Board Member’s question, Mr. Kalin stated Neighborhood 4 will be in a
42 new Assessment Area. Asked why the cost estimate table shows future area units in
43 Assessment Area One but not future area units for Neighborhood 3, Mr. Kalin stated because
44 the CDD is currently constructing Neighborhood 2A, Neighborhood 2B and Phases 1 and 2. So,
45 in the future, there will be Neighborhood 2B, Phases 3 and 4 and, in the future, there will be
46 Neighborhood 5, Phase 3. Currently, the CDD is contemplating placing assessments on lots in
47 Neighborhood 5, Phases 1 and 2.

48 Discussion ensued regarding the future area units under the Assessment Area One
49 product types, debt assessment from the bond issuance, total units, platted and unplatted lots
50 and debt absorption.

51 Ms. Cerbone stated Page 19 of the Supplemental Assessment Methodology explains the
52 bond assessment apportionment for the Assessment Area One 2023 Project in full detail.

53 **▪ Presentation of First Supplemental Assessment Methodology Report**

54 **This item, previously the Tenth Order of Business, was presented out of order.**

55 Mr. Szymonowicz stated he prepared the First Supplemental Assessment Methodology
56 Report that is related to the information that Mr. Machado presented in the Supplemental
57 Engineer’s Report. Both Reports examine the bonds that the CDD may be contemplating issuing
58 to support a portion of capital infrastructure improvements in the Assessment Area One 2023
59 Project. Assessment Area One comprises 1,289 units as well as Assessment Area Two, which
60 comprises 439 units. The costs necessary for the development of for the Assessment Area One
61 2023 projects is approximately \$78.8 million and the cost estimate of the infrastructure needed
62 to support the development of the 439 units in Assessment Area Two is approximately \$11.4
63 million.

64 Mr. Szymonowicz discussed the CDD’s financing plan, benefit allocation, bond
65 assignment, Developer contributions and the debt apportionment Appendix Tables on Page 19
66 of the Methodology.

67 **▪ Consideration of Resolution 2023-33, Authorizing the Issuance of Not Exceeding in**
68 **Total Aggregate Principal Amount of \$55,000,000 In Special Assessment Bonds**

69 Consisting of its Westview South Community Development District Special Assessment
70 Bonds, Series 2023 (Assessment Area One - 2023 Project Area) Issued in the Aggregate
71 Principal Amount of Not Exceeding \$45,000,000 (the "Assessment Area One Bonds")
72 and Its Westview South Community Development District Special Assessment Bonds,
73 Series 2023 (Assessment Area Two) Issued in the Aggregate Principal Amount of Not
74 Exceeding \$10,000,000 (the "Assessment Area Two Bonds") (Collectively, the
75 "Bonds"), to Finance the Acquisition and Improvement of Certain Public Infrastructure
76 Within a Portion of the District; Determining the Need for a Negotiated Limited
77 Offering of the Bonds and Providing for a Delegated Award of Such Bonds; Appointing
78 the Underwriter for the Offering of the Bonds; Approving the Form of and Authorizing
79 the Execution and Delivery of a Bond Purchase Contract With Respect to the Bonds;
80 Approving the Use of the Previously Approved Master Trust Indenture and Approving
81 the Forms of and Authorizing the Execution and Delivery of a First Supplemental Trust
82 Indenture With Respect to the Assessment Area One Bonds and a Second
83 Supplemental Trust Indenture With Respect to the Assessment Area Two Bonds
84 Which, Respectively, Will Secure Each Series of the Bonds; Approving the Form of and
85 Authorizing the Distribution of a Preliminary Limited Offering Memorandum;
86 Approving the Execution and Delivery of a Final Limited Offering Memorandum;
87 Approving the Form of and Authorizing the Execution of a Continuing Disclosure
88 Agreement, and Appointing a Dissemination Agent; Approving the Application of Bond
89 Proceeds; Authorizing Certain Modifications to the Assessment Methodology Report;
90 Providing for the Registration of the Bonds Pursuant to the DTC Book-Entry Only
91 System; Authorizing the Proper Officials to Do All Things Deemed Necessary in
92 Connection With the Issuance, Sale and Delivery of the Bonds; and Providing for
93 Severability, Conflicts and an Effective Date

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

95 Mr. Sanford presented Resolution 2023-33, known as the Delegation Resolution and
96 pertains to the first issuance of bonds. This Resolution accomplishes the following:

97 ➤ Sets forth certain parameters to market and sell the bonds.

- 98 ➤ Authorizes the issuance of two bond series in a principal amount of \$55 million; \$45
99 million for the Assessment Area One 2023 Project area and \$10 million for the Assessment Area
100 Two Project.
- 101 ➤ Approves the Bond Purchase Contract, Preliminary Limited Offering Memorandum
102 (PLOM) and the Continuing Disclosure Agreement.
- 103 ➤ Approves the First Supplemental Trust Indenture, which will govern the terms of the
104 Assessment Area One bonds, and Second Supplemental Trust Indenture, which will govern the
105 terms of the Assessment Area Two bonds.
- 106 ➤ Authorizes revisions/changes to the Engineer’s Report and Methodology Report without
107 the need for a meeting.

108

109 **On MOTION by Ms. Isaacs and seconded by Mr. Kalin, with all in favor,**
110 **Resolution 2023-33, Authorizing the Issuance of Not Exceeding in Total**
111 **Aggregate Principal Amount of \$55,000,000 In Special Assessment Bonds**
112 **Consisting of its Westview South Community Development District Special**
113 **Assessment Bonds, Series 2023 (Assessment Area One - 2023 Project Area)**
114 **Issued in the Aggregate Principal Amount of Not Exceeding \$45,000,000 (the**
115 **“Assessment Area One Bonds”) and Its Westview South Community**
116 **Development District Special Assessment Bonds, Series 2023 (Assessment Area**
117 **Two) Issued in the Aggregate Principal Amount of Not Exceeding \$10,000,000**
118 **(the “Assessment Area Two Bonds”) (Collectively, the “Bonds”), to Finance the**
119 **Acquisition and Improvement of Certain Public Infrastructure Within a Portion**
120 **of the District; Determining the Need for a Negotiated Limited Offering of the**
121 **Bonds and Providing for a Delegated Award of Such Bonds; Appointing the**
122 **Underwriter for the Offering of the Bonds; Approving the Form of and**
123 **Authorizing the Execution and Delivery of a Bond Purchase Contract With**
124 **Respect to the Bonds; Approving the Use of the Previously Approved Master**
125 **Trust Indenture and Approving the Forms of and Authorizing the Execution and**
126 **Delivery of a First Supplemental Trust Indenture With Respect to the**
127 **Assessment Area One Bonds and a Second Supplemental Trust Indenture With**
128 **Respect to the Assessment Area Two Bonds Which, Respectively, Will Secure**
129 **Each Series of the Bonds; Approving the Form of and Authorizing the**
130 **Distribution of a Preliminary Limited Offering Memorandum; Approving the**
131 **Execution and Delivery of a Final Limited Offering Memorandum; Approving**
132 **the Form of and Authorizing the Execution of a Continuing Disclosure**
133 **Agreement, and Appointing a Dissemination Agent; Approving the Application**
134 **of Bond Proceeds; Authorizing Certain Modifications to the Assessment**
135 **Methodology Report; Providing for the Registration of the Bonds Pursuant to**
136 **the DTC Book-Entry Only System; Authorizing the Proper Officials to Do All**

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Things Deemed Necessary in Connection With the Issuance, Sale and Delivery of the Bonds; and Providing for Severability, Conflicts and an Effective Date, was adopted.

- **Presentation of Engineer’s Report (Restated)**
- **Presentation of Amended and Restated Master Supplemental Assessment Methodology Report**

These items, previously the Sixth and Seventh Orders of Business, were presented out of order.

Mr. Earlywine suggested addressing the Sixth, Seventh and Eighth Orders of Business and recalled that, at the December Public Hearing, the Board agreed to place assessments on all the property within Westview South but, at the time, it was uncertain which units would be constructed; however, since then, the product types have been determined and clarified.

Mr. Earlywine stated, unless the Board wants to do so, there is no need to review the Reports.

It was determined that there is no need to review the Reports.

- **Consideration of Resolution 2023-32, 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**

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

Mr. Earlywine stated that the purpose of Resolution 2023-32 is essentially to reset and hold new assessment public hearings, adopt the final assessments and authorize any final documents needed for bond closings. He recommended setting the assessment public hearings in late May.

Ms. Cerbone presented Resolution 2023-32 and read the title.

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On MOTION by Mr. Kalin and seconded by Ms. Isaacs, with all in favor, Resolution 2023-32, 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 for May 31, 2023 at 10:00 a.m. at the Hampton Inn & Suites Orlando South Lake Buena Vista, 4971 Calypso Cay Way, Kissimmee, Florida 34746; Providing for Publication of this Resolution; and Addressing Conflicts, Severability and an Effective Date, was adopted.

SECOND ORDER OF BUSINESS

Public Comments

No members of the public spoke.

THIRD ORDER OF BUSINESS

Discussion: Operations and Maintenance Agreement between CDD and HOA

For Fiscal Year 2024 budgeting purposes, Ms. Cerbone asked how the Board wants to address Field Operations if the Amenity Centers will be private, meaning owned by the HOA. The Board previously indicated interest in having the CDD contract with the HOA to budget for, collect, fund and maintain the CDD improvements. The current budget does not contain any “Field Ops” line items. The Board confirmed the intent is to contract with the HOA for maintenance.

Ms. Cerbone stated the Engineer’s Report states that the CDD intends to lease the streetlights through an agreement with Duke Energy. She asked if the lighting will be under the HOA or if she should create a line item for it in the CDD budget.

Discussion ensued regarding whether to keep the lease agreement under the HOA or the CDD. The consensus was for the CDD to oversee the lighting.

Ms. Cerbone will amend the proposed Fiscal Year 2024 budget to include the lighting and prepare and present a maintenance agreement between the CDD and the HOA at the next meeting.

204 **FOURTH ORDER OF BUSINESS**

Consideration of Resolution 2023-31, Approving a Proposed Budget for Fiscal Year 2023/2024 and Setting a Public Hearing Thereon Pursuant to Florida Law; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing for an Effective Date

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Ms. Cerbone presented Resolution 2023-31 and read the title.

214 She reviewed the proposed Fiscal Year 2024 budget. The following changes will be
215 made:

- 216 ➤ Include a line item for Duke Energy.
- 217 ➤ Increase the Trustee fee to \$10,000 and Dissemination Agent fee to \$2,000.
- 218 ➤ Increase Arbitrage rebate calculation to \$1,500.
- 219 ➤ Increase Insurance 10%.

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On MOTION by Mr. Kalin and seconded by Ms. Isaacs, with all in favor, Resolution 2023-31, Approving a Proposed Budget for Fiscal Year 2023/2024 and Setting a Public Hearing Thereon Pursuant to Florida Law for August 9, 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, as amended, was adopted.

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230 **FIFTH ORDER OF BUSINESS**

Consideration of Kutak Rock LLP, Retention and Fee Agreement

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Mr. Earlywine presented the Kutak Rock LLP, Retention and Fee Agreement.

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On MOTION by Ms. Isaacs and seconded by Mr. Kalin, with all in favor, the Kutak Rock LLP, Retention and Fee Agreement, was approved.

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239 **SIXTH ORDER OF BUSINESS**

Presentation of Engineer’s Report (Restated)

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This item was presented following the First Order of Business.

243 **SEVENTH ORDER OF BUSINESS** **Presentation of Amended and Restated**
244 **Master Supplemental Assessment**
245 **Methodology Report**
246

247 This item was presented following the First Order of Business.
248

249 **EIGHTH ORDER OF BUSINESS** **Consideration of Resolution 2023-32,**
250 **Declaring Special Assessments; Designating**
251 **the Nature and Location of the Proposed**
252 **Improvements; Declaring the Total**
253 **Estimated Cost of the Improvements, the**
254 **Portion to be Paid by Assessments, and the**
255 **Manner and Timing in Which the**
256 **Assessments are to be Paid; Designating**
257 **the Lands Upon Which the Assessments**
258 **Shall be Levied; Providing for an**
259 **Assessment Plat and a Preliminary**
260 **Assessment Roll; Addressing the Setting of**
261 **Public Hearings; Providing for Publication**
262 **of this Resolution; and Addressing**
263 **Conflicts, Severability and an Effective**
264 **Date**
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266 This item was presented following the First Order of Business.
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268 **NINTH ORDER OF BUSINESS** **Presentation of First Supplemental**
269 **Engineer's Report (2023 Projects)**
270

271 This item was presented following the First Order of Business.
272

273 **TENTH ORDER OF BUSINESS** **Presentation of First Supplemental**
274 **Assessment Methodology Report**
275

276 This item was presented following the First Order of Business.
277

278 **ELEVENTH ORDER OF BUSINESS** **Consideration of Resolution 2023-33,**
279 **Authorizing the Issuance of Not Exceeding**
280 **in Total Aggregate Principal Amount of**
281 **\$55,000,000 In Special Assessment Bonds**
282 **Consisting of its Westview South**
283 **Community Development District Special**

284 Assessment Bonds, Series 2023
285 (Assessment Area One - 2023 Project Area)
286 Issued in the Aggregate Principal Amount
287 of Not Exceeding \$45,000,000 (the
288 "Assessment Area One Bonds") and Its
289 Westview South Community Development
290 District Special Assessment Bonds, Series
291 2023 (Assessment Area Two) Issued in the
292 Aggregate Principal Amount of Not
293 Exceeding \$10,000,000 (the "Assessment
294 Area Two Bonds") (Collectively, the
295 "Bonds"), to Finance the Acquisition and
296 Improvement of Certain Public
297 Infrastructure Within a Portion of the
298 District; Determining the Need for a
299 Negotiated Limited Offering of the Bonds
300 and Providing for a Delegated Award of
301 Such Bonds; Appointing the Underwriter
302 for the Offering of the Bonds; Approving
303 the Form of and Authorizing the Execution
304 and Delivery of a Bond Purchase Contract
305 With Respect to the Bonds; Approving the
306 Use of the Previously Approved Master
307 Trust Indenture and Approving the Forms
308 of and Authorizing the Execution and
309 Delivery of a First Supplemental Trust
310 Indenture With Respect to the Assessment
311 Area One Bonds and a Second
312 Supplemental Trust Indenture With
313 Respect to the Assessment Area Two
314 Bonds Which, Respectively, Will Secure
315 Each Series of the Bonds; Approving the
316 Form of and Authorizing the Distribution of
317 a Preliminary Limited Offering
318 Memorandum; Approving the Execution
319 and Delivery of a Final Limited Offering
320 Memorandum; Approving the Form of and
321 Authorizing the Execution of a Continuing
322 Disclosure Agreement, and Appointing a
323 Dissemination Agent; Approving the
324 Application of Bond Proceeds; Authorizing
325 Certain Modifications to the Assessment
326 Methodology Report; Providing for the
327 Registration of the Bonds Pursuant to the
328 DTC Book-Entry Only System; Authorizing

329 the Proper Officials to Do All Things
 330 Deemed Necessary in Connection With the
 331 Issuance, Sale and Delivery of the Bonds;
 332 and Providing for Severability, Conflicts
 333 and an Effective Date
 334

335 This item was presented following the First Order of Business.
 336

337 **TWELFTH ORDER OF BUSINESS** Consideration of Resolution 2023-34,
 338 Designating and Appointing Andrew
 339 Kantarzhi as Assistant Secretary of the
 340 District, and Providing for an Effective Date
 341

342 Ms. Cerbone presented Resolution 2023-34 and read the title.
 343

344 **On MOTION by Ms. Isaacs and seconded by Ms. Schuster, with all in favor,**
 345 **Resolution 2023-34, Designating and Appointing Andrew Kantarzhi as Assistant**
 346 **Secretary of the District, and Providing for an Effective Date, was adopted.**

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 349 **THIRTEENTH ORDER OF BUSINESS** Acceptance of Unaudited Financial
 350 Statements as of February 28, 2023
 351

352 Ms. Cerbone presented the Unaudited Financial Statements as of February 28, 2023.
 353

354 **On MOTION by Ms. Isaacs and seconded by Mr. Kalin, with all in favor, the**
 355 **Unaudited Financial Statements as of February 28, 2023, were accepted.**

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 358 **FOURTEENTH ORDER OF BUSINESS** Approval of February 8, 2023 Regular
 359 Meeting Minutes
 360

361 Ms. Cerbone presented the February 8, 2023 Regular Meeting Minutes.
 362

363 **On MOTION by Mr. Kalin and seconded by Ms. Schuster, with all in favor, the**
 364 **February 8, 2023 Regular Meeting Minutes, as presented, were approved.**

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 367 **FIFTEENTH ORDER OF BUSINESS** Staff Reports
 368

369 **A. District Counsel: *Kutak Rock LLP***

370 Mr. Earlywine stated he will prepare documents for the May 31, 2023 bond issuance.

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

372 There was no report.

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

- 374 • **NEXT MEETING DATE: May 10, 2023 at 2:00 PM**

- 375 ○ **QUORUM CHECK**

376 The May 10, 2023 meeting was cancelled. The next meeting will be held on May 31,
377 2023.

378

379 **SIXTEENTH ORDER OF BUSINESS**

Board Members' Comments/Requests

380

381 There were no Board Members' comments or requests.

382

383 **SEVENTEENTH ORDER OF BUSINESS**

Public Comments

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385 No members of the public spoke.

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387 **EIGHTEENTH ORDER OF BUSINESS**

Adjournment

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390 **On MOTION by Ms. Isaacs and seconded by Mr. Kalin, with all in favor, the**
391 **meeting adjourned at 2:53 p.m.**

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[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

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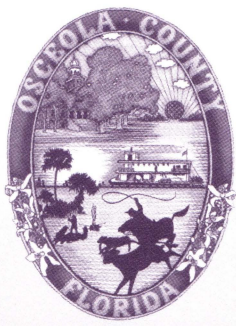
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Secretary/Assistant Secretary

_____ Chair/Vice Chair

WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT

STAFF
REPORTS



MARY JANE ARRINGTON
OSCEOLA COUNTY SUPERVISOR OF ELECTIONS

June 05, 2023

Ms. Daphne Gillyard
Director of Administrative Services
Wrathell, Hunt and Associates, LLC
2300 Glades Road
Suite 410W
Boca Raton, FL 33431

RE: Westview South Community Development District – Registered Voters

Dear Ms. Gillyard:

Thank you for your letter requesting confirmation of the number of registered voters within the Westview South Community Development District as of April 15, 2023.

The number of registered voters within the Westview South CDD is zero as of April 15, 2023.

If I can be of further assistance, please contact me at 407.742.6000.

Respectfully yours,

Mary Jane Arrington
Supervisor of Elections

Vote
Osceola

WESTVIEW SOUTH COMMUNITY DEVELOPMENT DISTRICT

BOARD OF SUPERVISORS FISCAL YEAR 2022/2023 MEETING SCHEDULE

LOCATION

*Hampton Inn & Suites Orlando South Lake Buena Vista
4971 Calypso Cay Way, Kissimmee, Florida 34746*

DATE	POTENTIAL DISCUSSION/FOCUS	TIME
March 8, 2023 CANCELED	Regular Meeting	2:00 PM*
April 12, 2023	Regular Meeting	2:00 PM*
May 10, 2023 <i>rescheduled to May 31, 2023</i>	Regular Meeting	2:00 PM*
May 31, 2023 CANCELED	Public Hearings and Regular Meeting	10:00 AM
June 14, 2023 CANCELED	Regular Meeting	2:00 PM*
June 26, 2023	Public Hearings and Regular Meeting	10:00 AM
July 12, 2023	Regular Meeting	2:00 PM*
August 9, 2023	Regular Meeting	2:00 PM*
September 13, 2023	Regular Meeting	2:00 PM*

**Meetings will commence at the conclusion of Center Lake Ranch West CDD Meetings, scheduled to commence at 1:30 p.m.*