

**WESTVIEW SOUTH
COMMUNITY DEVELOPMENT
DISTRICT**

July 27, 2023

**BOARD OF SUPERVISORS
CONTINUED 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

July 20, 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 Continued Public Hearing and Regular Meeting on July 27, 2023 at 2:00 p.m., at the Hampton Inn & Suites Orlando South Lake Buena Vista, 4971 Calypso Cay Way, Kissimmee, Florida 34746. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments
3. Continued 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)*
 - 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

ATTENDEES:

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

NOTE: Meeting Time

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

4. Presentation of First Supplemental Engineer's Report, dated May 31, 2023
5. Presentation of Final First Supplemental Special Assessment Methodology Report, dated July 11, 2023
6. Consideration of Resolution 2023-39, Setting Forth the Specific Terms of the Westview South Community Development District's \$48,000,000 Special Assessment Bonds, Series 2023 (Assessment Area One – 2023 Project Area) and \$8,740,000 Special Assessment Bonds, Series 2023 (Assessment Area Two); Making Certain Additional Findings and Confirming and/or Adopting a Supplemental Engineer's Report and a Supplemental Assessment Report; Confirming the Maximum Assessment Lien Securing the 2023 Bonds; Addressing the Allocation and Collection of the Assessments Securing the 2023 Bonds; Addressing Prepayments; Addressing True-Up Payments; Providing for the Supplementation of the Improvement Lien Book; and Providing for Conflicts, Severability and an Effective Date
7. Consideration of Issuer's Counsel Documents
 - A. True-Up Agreement (Assessment Area One)
 - B. True-Up Agreement (Assessment Area Two)
 - C. Collateral Assignment Agreement (Assessment Area One)
 - D. Collateral Assignment Agreement (Assessment Area Two)
 - E. Completion Agreement (Assessment Area One)
 - F. Completion Agreement (Assessment Area Two)
 - G. Notice of Special Assessments
 - H. Disclosure of Public Finance
 - I. Declaration of Consent (Assessment Area One)
 - J. Declaration of Consent (Assessment Area Two)
8. Consideration of Construction Related Items
 - A. Assignment of Site Work Contract(s)

- B. Acquisitions of Work Product and Improvements
 - C. Other Items
9. Consideration of CDD HOA Maintenance Agreement
 10. Consideration of Bio-Tech Consulting, Inc., Agreement for Environmental Maintenance Services [Westview Pod B, Pod E Mitigation Tract]
 11. Staff Reports
 - A. District Counsel: *Kutak Rock, LLP*
 - B. District Engineer (Interim): *Atwell, LLC*
 - C. District Manager: *Wrathell, Hunt and Associates, LLC*
 - NEXT MEETING DATE: August 9, 2023 at 2:00 PM [Adoption of FY2024 Budget]

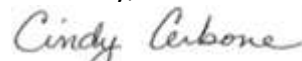
○ QUORUM CHECK

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

12. Board Members' Comments/Requests
13. Public Comments
14. 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

3A

**PROOF OF
PUBLICATION**
From

**OSCEOLA
NEWS-GAZETTE**

**STATE OF FLORIDA
COUNTY OF OSCEOLA**

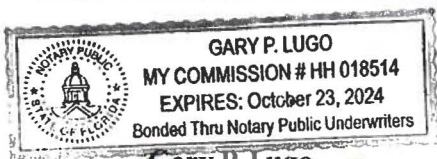
Before me, the undersigned authority,
personally appeared Pamela Bikowicz,
who under oath says that she is the
Business Manager of the
Osceola News-Gazette, a weekly
newspaper published at Kissimmee, in
Osceola County, Florida; that the attached
copy of the advertisement was published
in the regular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

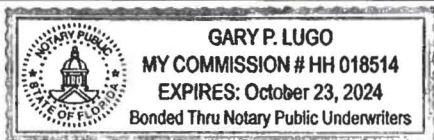
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in the said newspaper.

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by Pamela Bikowicz, who is
personally known to me this

Pamela Bikowicz



Gary P. Lugo



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22 W. Monument Ave., Ste. 5, Kissimmee, FL 34744
Phone: 407-846-7600
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You can also view your Legal Advertising on
www.aroundsceola.com or www.floridapublicnotices.com

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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.

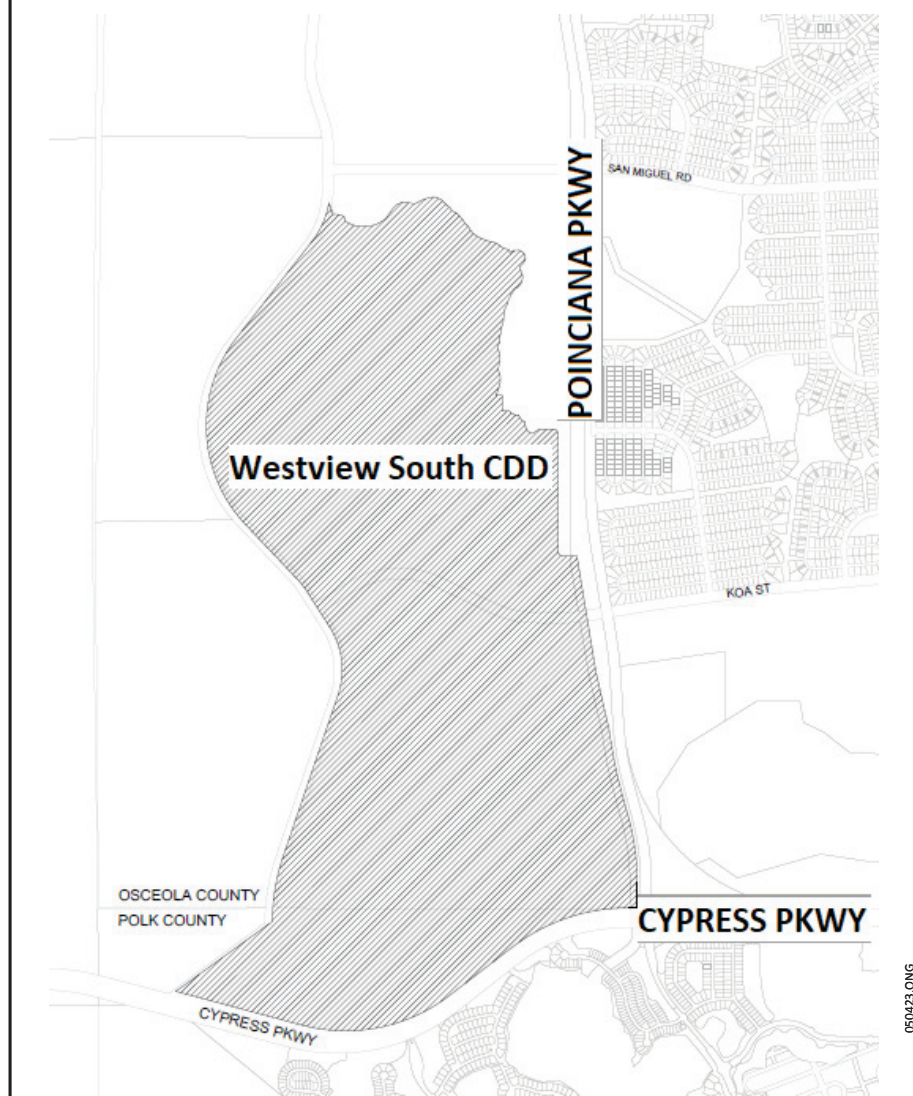
11. SEVERABILITY. If any section or part of a section of this resolution be declared invalid or unconstitutional, the validity, force, and effect of any other section or part of a section of this resolution shall not thereby be affected or impaired unless it clearly appears that such other section or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

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

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.

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.

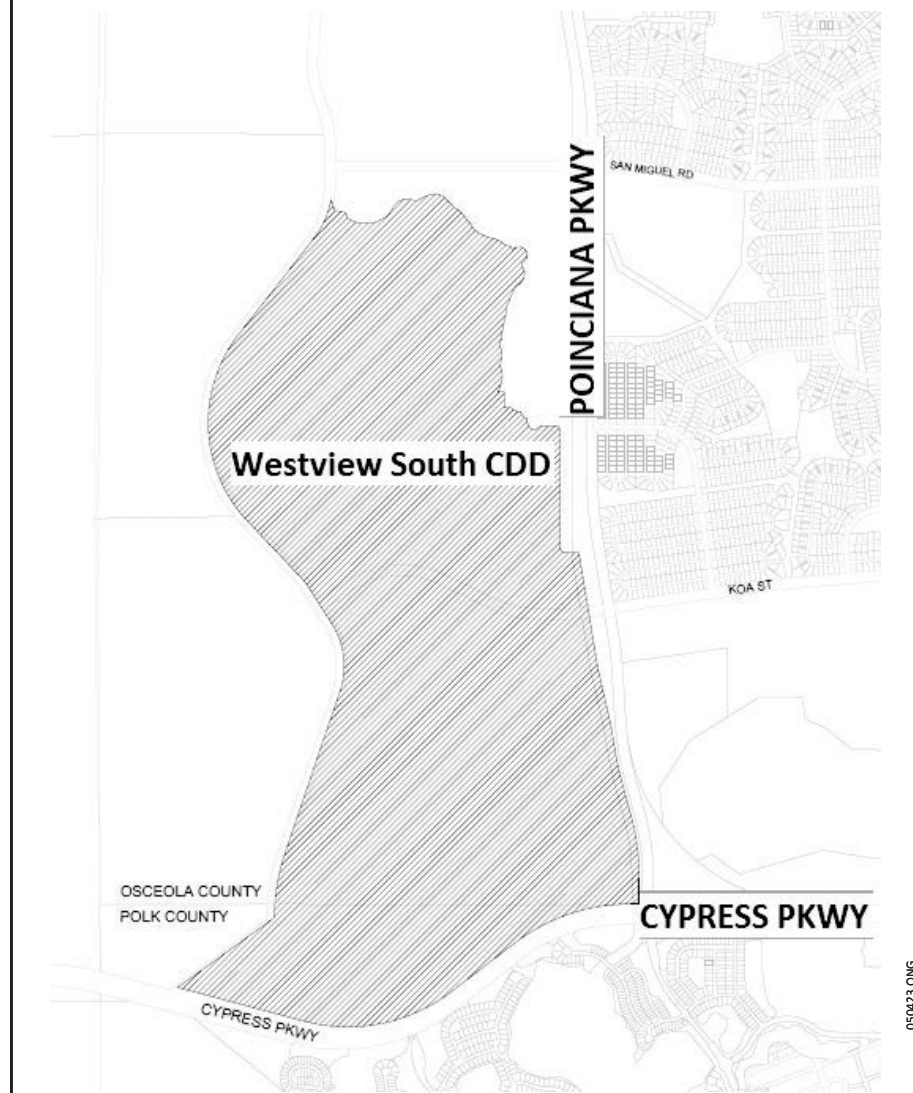
12. EFFECTIVE DATE. This Resolution shall become effective upon its adoption.

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

ATTEST: **WESTVIEW SOUTH COMMUNITY DEVELOPMENT DISTRICT**

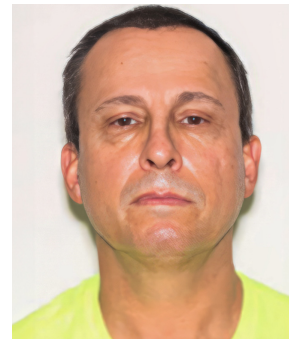
/s/ Andrew Kantarzhi Secretary/Assistant Secretary
/s/ Joshua Kalin Chair/Vice Chair, Board of Supervisors

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.

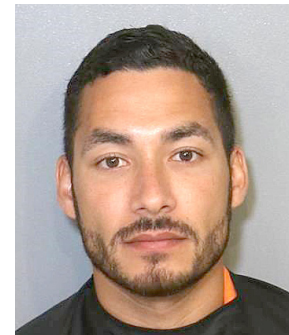


Brett Kevin Riddell

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

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

PO Box 631244 Cincinnati, OH 45263-1244

PROOF OF PUBLICATION

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Boca Raton FL 33431-8556

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

Publication Cost: \$6902.40
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MARIAH VERHAGEN
Notary Public
State of Wisconsin

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.

**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.

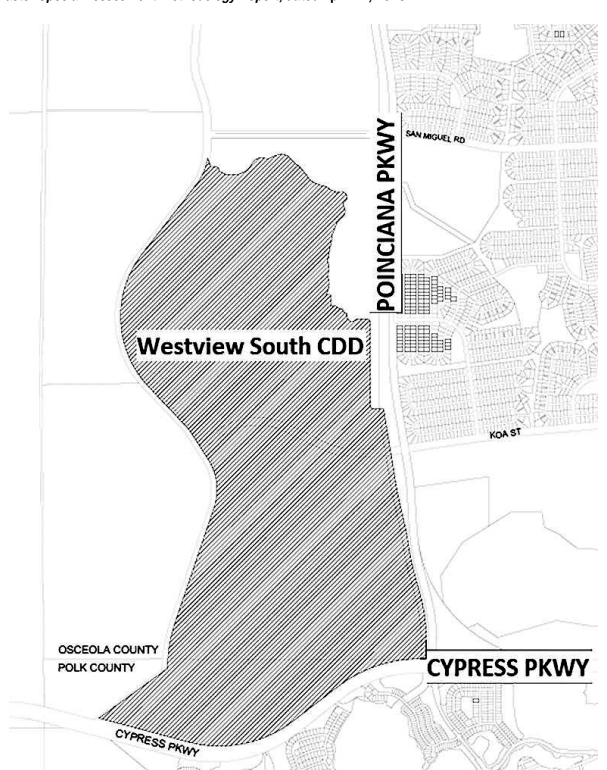
SEVERABILITY. If any section or part of a section of this resolution be declared invalid or unconstitutional, the validity, force, and effect of any other section or part of a section of this resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part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

3B

STATE OF FLORIDA)
COUNTY OF PALM BEACH)

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, this day personally appeared Han Liu, 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, Han Liu, 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 June 26, 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.



Han Liu

SWORN TO (OR AFFIRMED) AND SUBSCRIBED before me by means of physical presence or online notarization, this 26th day of June 2023, by Han Liu, 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



DAPHNE GILLYARD
NOTARY PUBLIC
STATE OF FLORIDA
Comm# GG327647
Expires 8/20/2023

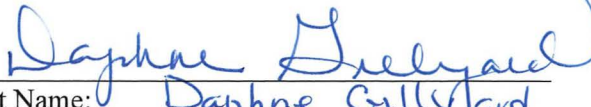

Print Name: Daphne Gillyard
Notary Public, State of Florida
Commission No.: GG327647
My Commission Expires: 8/20/2023

EXHIBIT A: Mailed Notice

9589 0710 5270 0163 1251 04

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<input type="checkbox"/> Return Receipt (electronic)	\$	
<input type="checkbox"/> Certified Mail Restricted Delivery	\$	
<input type="checkbox"/> Adult Signature Required	\$	
<input type="checkbox"/> Adult Signature Restricted Delivery	\$	

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- Certified Mail Restricted Delivery \$
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- Adult Signature Restricted Delivery \$

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City

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



Postmark
Here

EXHIBIT A

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 26, 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:	July 27, 2023
TIME:	2:00 PM
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 May 30, 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 May 30, 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.

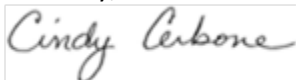
The proposed District is located entirely within both Osceola County and Polk County, and covers approximately 1,015.431 acres of land, more or less. The site is generally located northwest of the intersection of Poinciana Parkway and Cypress Parkway. All lands within the District are expected to be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

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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

June 26, 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

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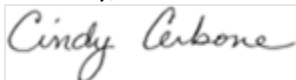
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If you have any questions, please do not hesitate to contact the District Office.

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

May 30, 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

	<u>Assessment Area One</u>			<u>Assessment Area Two</u>
	<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	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	4,348,263.71	County/Toho Water Authority
Professional Fees	5,556,237	CDD
Contingency	14,079,565.07.70	As above
TOTAL	\$154,875,215.78	

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.

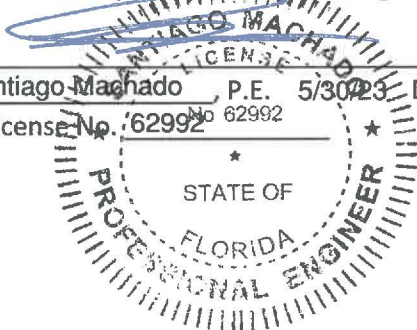
It is further our opinion that:

- 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, P.E. 5/30/23 Date
FL License No. 62992

WESTVIEW SOUTH COMMUNITY DEVELOPMENT DISTRICT

Amended and Restated Master Special Assessment Methodology Report

May 30, 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 May 30, 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 \$154,875,215.78.

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 \$212,165,000 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 \$212,165,000 to finance approximately \$154,875,215.78 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 \$212,165,000. 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 \$212,165,000 will be preliminarily levied on approximately 1,015.431 +/- gross acres at a rate of \$208,940.83 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 \$210,479,729.68 in Bond Assessments, then the remaining unplatted land would be required to absorb 20 Single Family 40' lots, which equates to \$1,685,270.32 in Bond Assessments. If the remaining unplatted land would only be able to absorb 10 instead of 20 Single Family 40' lots or \$842,635.16 in Bond Assessments, then a true-up, payable by the owner of the unplatted land, would be due in the amount of \$842,635.16 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 \$212,165,000 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	\$46,965,100.00
Pod A Main Road	\$535,000.00
Pod A Spine Road	\$393,300.00
Pod B Neighborhoods 2-4	\$9,693,440.00
Pod B Spine Road	\$5,343,710.00
Water, Reuse, Wastewater	\$51,973,800.00
Incremental Cost of Undergrounding Electric Conduit	\$900,000.00
Landscape/ Hardscape/ Irrigation	\$14,936,800.00
Conservation/ Mitigation	\$150,000.00
Off-site Improvements	\$4,348,263.71
Professional Fees	\$5,556,237.00
Contingency	\$14,079,565.07
Total	\$154,875,215.78

Table 3

Westview South

Community Development District

Preliminary Sources and Uses of Funds

Sources

Bond Proceeds:	
Par Amount	\$212,165,000.00
Total Sources	\$212,165,000.00

Uses

Project Fund Deposits:	
Project Fund	\$154,875,215.78
Other Fund Deposits:	
Debt Service Reserve Fund	\$18,846,072.40
Capitalized Interest Fund	\$33,946,400.00
Delivery Date Expenses:	
Costs of Issuance	\$4,493,300.00
Rounding	\$4,011.82
Total Uses	\$212,165,000.00

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	\$6,347,861.70	\$8,695,994.84	\$33,705.41	\$3,219.32
Townhome - 20'	136	\$4,182,699.57	\$5,729,919.08	\$42,131.76	\$4,024.15
Townhome - 22'	203	\$6,867,623.63	\$9,408,021.55	\$46,344.93	\$4,426.56
Villa - 32'	112	\$5,511,321.78	\$7,550,011.02	\$67,410.81	\$6,370.14
SF 40'	112	\$6,889,152.23	\$9,437,513.78	\$84,263.52	\$7,962.67
SF 45'	757	\$52,383,698.81	\$71,760,916.70	\$94,796.46	\$8,958.01
SF 50'	607	\$46,670,930.83	\$63,934,942.66	\$105,329.39	\$9,953.34
SF 52'	205	\$16,392,491.69	\$22,456,226.98	\$109,542.57	\$10,351.47
SF 62'	101	\$9,629,435.55	\$13,191,453.41	\$130,608.45	\$12,342.14
Total	2,491	\$154,875,215.78	\$212,165,000.00		

* 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 \$212,165,000 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:
SEE SHEETS 1-3 FOR DESCRIPTION
SEE SHEETS 4-5 FOR SKETCH
SEE SHEETS 6-8 FOR LINE AND CURVE TABLES

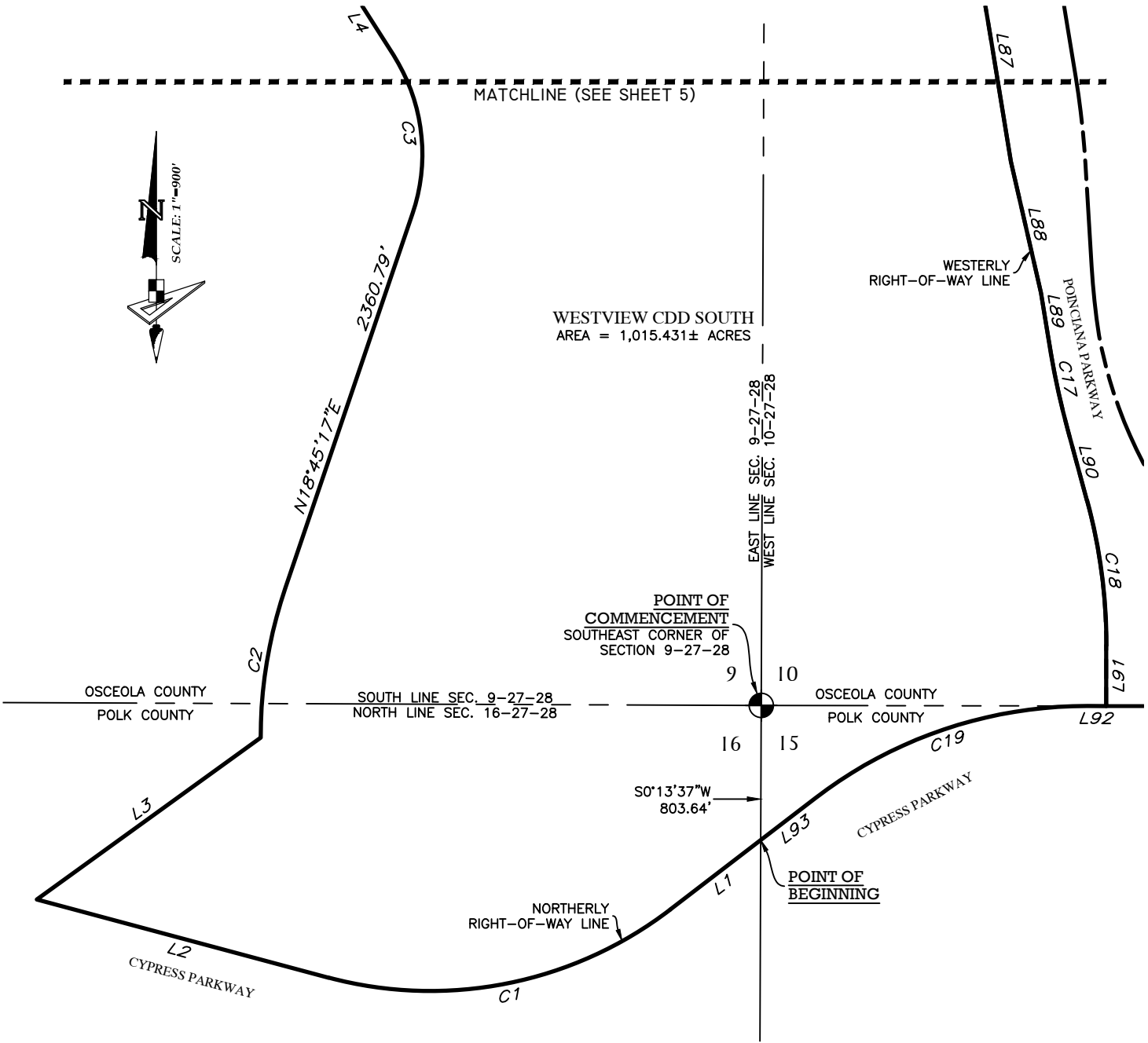
555 Winderly Pl, Suite 120
Maitland, Florida 32751
Phone: (321) 270-0440
Licensed Business No.: LB 7768



GeoPoint
Surveying, Inc.

Description Sketch

(Not A Survey)



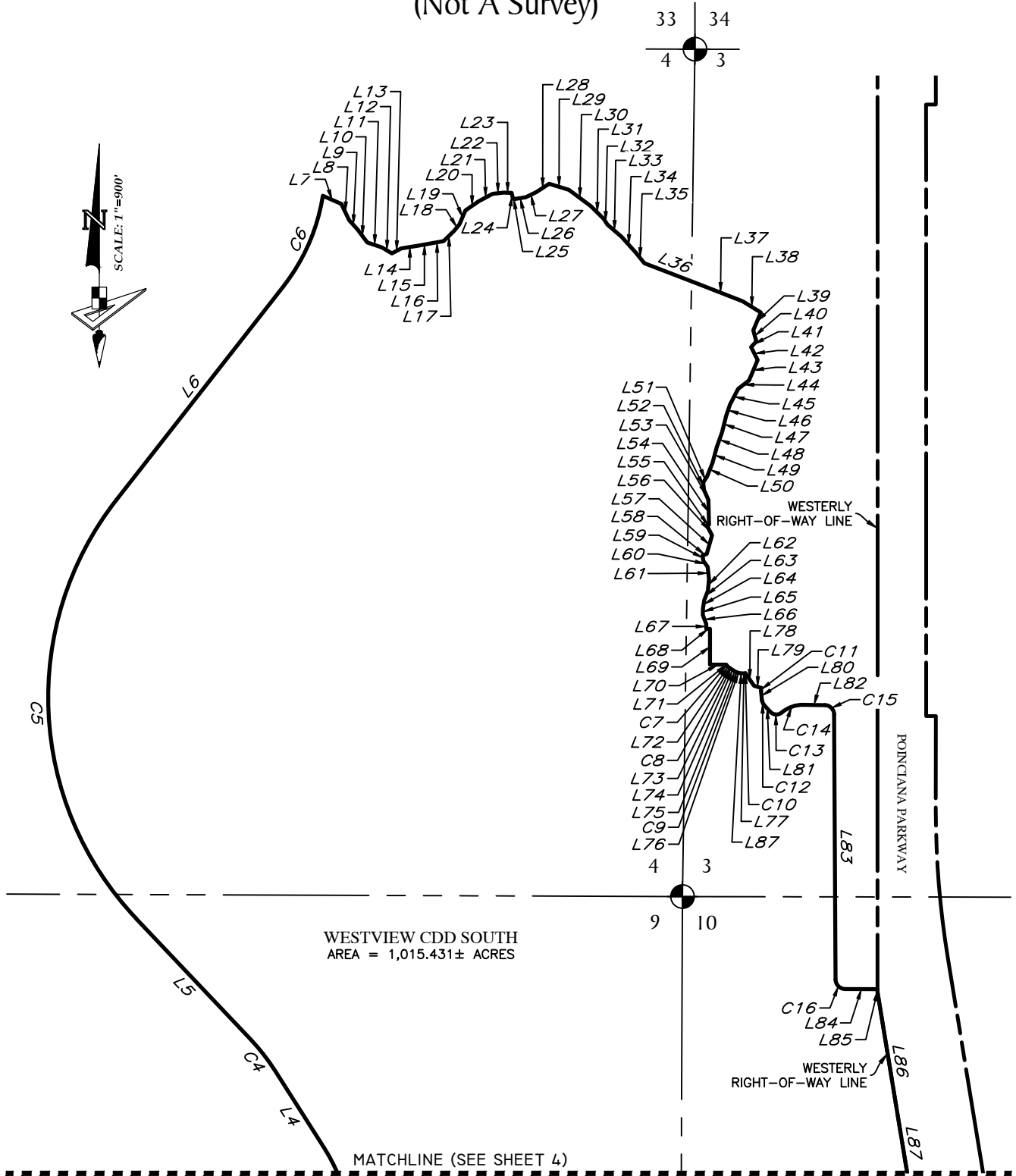
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555 Winderly Pl, Suite 120
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Licensed Business No.: LB 7768



Description Sketch

(Not A Survey)



WESTVIEW CDD SOUTH
AREA = 1,015.431± ACRES

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



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:
 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



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

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 Licensed Business No.: LB 7768



WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT

3C

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

	<u>Assessment Area One</u>			<u>Assessment Area Two</u>
	<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;

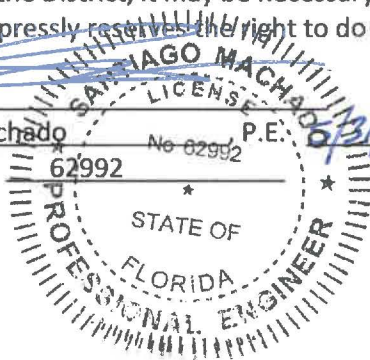
- The District will pay the lesser of the actual cost of the improvements or fair market value; and
- the assessable property within the District will receive a special benefit from the CIP that is at least equal to such costs.

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. 03/23 Date
FL License No. 62992



WESTVIEW SOUTH

COMMUNITY DEVELOPMENT DISTRICT

3D

WESTVIEW SOUTH COMMUNITY DEVELOPMENT DISTRICT

Amended and Restated Master Special Assessment Methodology Report

April 12, 2023



Provided by:

Wrathell, Hunt and Associates, LLC

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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	<p style="font-size: 1.2em; margin: 0;">GeoPoint</p> <p style="margin: 0;">Surveying, Inc.</p>	
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


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Description Sketch

(Not A Survey)

..DESCRIPTION CONTINUED FROM SHEET 2

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

Containing 1015.431 acres, more or less.

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

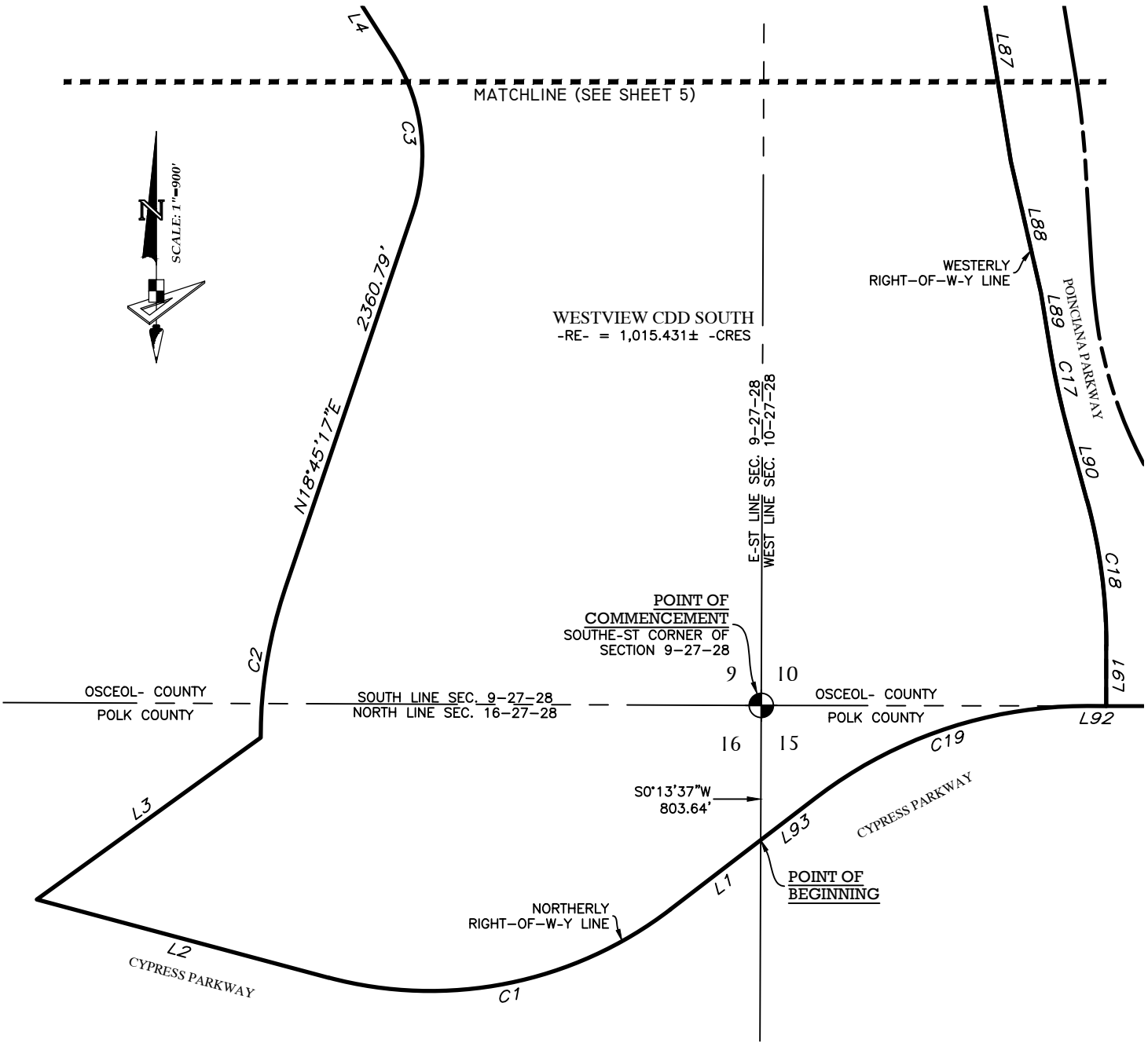
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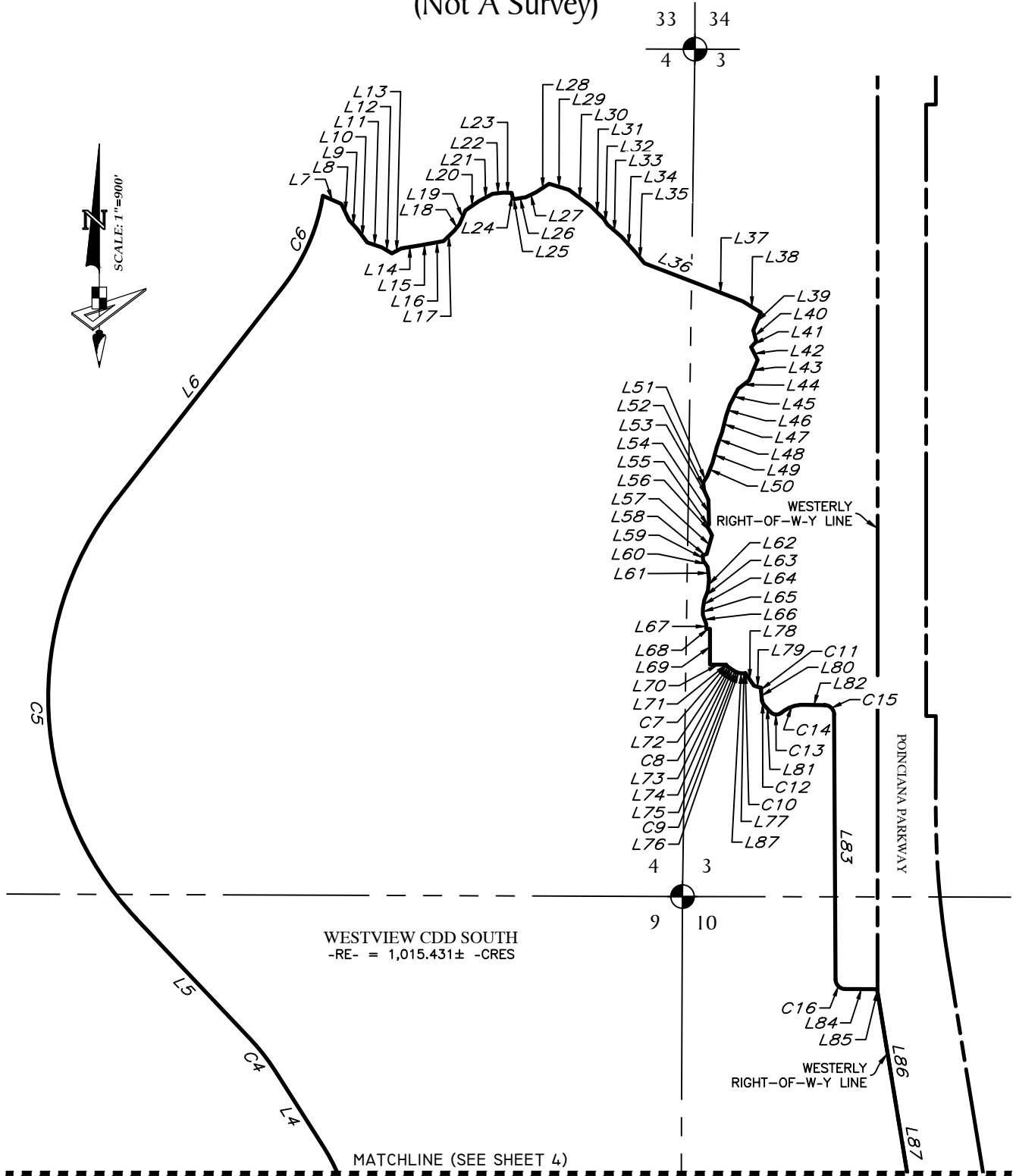
NOTE:
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Description Sketch

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WESTVIEW CDD SOUTH
-RE- = 1,015.431± -CRES

MATCHLINE (SEE SHEET 4)

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

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Description Sketch

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LINE DATA TABLE		
NO.	BEARING	LENGTH
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

3 E

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, for the purpose of ensuring proper mailed notice was provided for the public hearing, opened and continued such public hearing to July 27, 2023, at which time it 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
- k. The Board approves and hereby ratifies the continuation of the public hearing; and

Equalization Board Additional Findings

- l. 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 27th DAY OF JULY, 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

4

**FIRST SUPPLEMENTAL ENGINEER'S REPORT
(2023 PROJECTS)**

PREPARED FOR:

BOARD OF SUPERVISORS
WESTVIEW SOUTH COMMUNITY DEVELOPMENT DISTRICT

ENGINEER:

ATWELL, LLC

May 31, 2023

**WESTVIEW SOUTH COMMUNITY DEVELOPMENT DISTRICT
FIRST SUPPLEMENTAL ENGINEER’S REPORT – 2023 PROJECTS**

1. INTRODUCTION

The purpose of this report is to provide a description of the first portion of the District’s CIP to be known as the “**Assessment Area One 2023 Project**” and “**Assessment Area Two Project**” (together, “**2023 Projects**”). This report supplements that certain *Engineer’s Report*, dated December 2022 (“**Master Report**”), the terms of which are incorporated herein by reference. All capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Master Report.

2. PROPOSED 2023 PROJECTS

The 2023 Projects include a portion of the public infrastructure necessary for the development of what is known as “**Assessment Area One - 2023 Project Area**” and “**Assessment Area Two.**” A preliminary map of these areas is attached hereto as **Exhibit A**.

ASSESSMENT AREA ONE PRODUCT TYPES

Product Type	2023 Project Area Units	Future Area Units	Total Assessment Area One Units
Townhomes 16’	176	82	258
Townhomes 20’	136	0	136
Townhomes 22’	80	122	202
Villas 32’	72	40	112
40 Ft Lots – Entry	23	9	32
45 Ft Lots – Entry	92	53	145
50 Ft Lots – Entry	146	60	206
40 Ft Lots – FMU	19	20	39
45 Ft Lots – FMU	131	77	208
50 Ft Lots – FMU	124	59	183
45 Ft Lots – AA	119	106	225
52 Ft Lots – AA	126	79	205
62 Ft Lots – AA	46	55	101
TOTAL	1,290	762	2,052

Assessment Area One is planned for 2,052 units, consisting of Neighborhood 1, Neighborhoods 2A & 2B, Neighborhood 4, and Neighborhood 5. Land development for Assessment Area One will be broken into subphases. The first subphase of land development for Assessment Area One is planned to contain 1,290 units (the “**Assessment Area One – 2023 Project Area**”). The Assessment Area One 2023 Project, as used herein, refers to the portion of the overall CIP that is necessary for the development of the 1,290 lots planned for Neighborhood 1 (Polk County) – Phases 1A, 1B, and 2, and Neighborhood 2A, Neighborhood 2B – Phases 1 & 2, and Neighborhood 5 – Phases 1 & 2 (Osceola County). The remaining 762 lots planned for Assessment Area One are located within certain phases of Neighborhoods 1, 2B, 4, and 5, and will be developed in the future (the “**Assessment Area One – Future Project Area**”). The lands within Assessment

Area One are owned by LT Westview, LLC, a Delaware limited liability company whose members are Lennar Homes, LLC and TM Westview Member, LLC, which is owned by Taylor Morrison of Florida, Inc., an indirect affiliate of Taylor Morrison Home Corporation. The Assessment Area One 2023 Project will include:

- Stormwater improvements within the Assessment Area One – 2023 Project Area
- Roadways within the Assessment Area One – 2023 Project Area
- Water and wastewater utilities within the Assessment Area One – 2023 Project Area
- Differential cost of undergrounding conduit within the Assessment Area One – 2023 Project Area
- Landscape/hardscape/irrigation improvements within the Assessment Area One – 2023 Project Area
- Conservation areas within the Assessment Area One – 2023 Project Area
- Professional services
- Offsite improvements, including widening of the Cypress Parkway to accommodate right and left turn lanes at Lassiter Way and Watermark Boulevard and water, reuse and force main extensions to serve the Westview project.

Offsite improvements will consist of roadway and utility extensions. Right and left turn lanes will be constructed at Lassiter Way (Neighborhood 1) and at Watermark Boulevard (main spine road serving all of Pod B). The utility improvements will consist of 12-inch water main extensions across Cypress Parkway at two locations, Lassiter Way and Watermark Boulevard. Approximately 1,700 LF of 16-inch water main will be constructed along Koa Street from the easterly project limits to New Castle Road. Approximately 2,100 LF of 24-inch reuse main will be constructed along Cypress Parkway from Poinciana Parkway to Watermark Boulevard. An 8-inch force main will be extended across Cypress Parkway at Lassiter Way and approximately 790 LF of 16-inch force main will be extended from the project’s easterly limits on Koa Street to the east side of Poinciana Parkway. The costs for the offsite improvements proposed for Cypress Parkway and the utility extensions, and included within the cost estimate set forth herein, are limited to those costs that benefit only the Assessment Area One - 2023 Project Area and Assessment Area Two.

ASSESSMENT AREA TWO PRODUCT TYPES

Product Type	Assessment Area Two Units
40 Ft Lots – Entry	41
45 Ft Lots – Entry	180
50 Ft Lots – Entry	218
TOTAL	439

The Assessment Area Two Project, as used herein, refers to the portion of the CIP that is necessary for the development of a portion of Assessment Area Two. The lands within Assessment Area Two are owned solely by Avatar Properties, Inc., an indirect affiliate of Taylor Morrison Home Corporation, and it is anticipated that Assessment Area Two may be sold to a future builder who would complete the utilities and other infrastructure necessary to complete lot development within Assessment Area Two. That said, it is anticipated that the Assessment Area Two Project will be acquired by the District upon completion. The Assessment Area Two Project will include:

- Certain spine road and offsite improvements, as identified in the cost estimate table below

- Stormwater improvements within Assessment Area Two
- Conservation areas within Assessment Area Two
- Professional services

3. PERMITTING/CONSTRUCTION COMMENCEMENT

All necessary permits for the construction of the 2023 Projects have either been obtained, or are reasonably expected to be obtained in the future. They are listed in the chart attached hereto as **Exhibit B**.

4. OPINION OF PROBABLE CONSTRUCTION COSTS

The table below presents, among other things, the Cost Estimate for the 2023 Projects. It is our professional opinion that the costs set forth in the table are reasonable and consistent with market pricing.

COST ESTIMATE

Improvement	2023 Projects				O&M Entity
	Assessment Area One – 2023 Project Area		Assessment Area Two		
	Assessment Area One 2023 Project Costs	Private Costs for Assessment Area One – 2023 Area [See Note 2]	Assessment Area Two Project Costs	Private Costs for Assessment Area Two	
IMPROVEMENTS BENEFITTING ASSESSMENT AREA ONE 2023 PROJECT AREA AND ASSESSMENT AREA TWO					
Spine Road – Roadway Improvements (Applicable Portion)	\$ 4,128,342.55	-	\$ 1,605,466.55	-	CDD
Spine Road – Utility Improvements (Applicable Portion)	\$ 3,857,328.71	-	\$ 1,500,072.28	-	CDD
Off-Site Improvements	\$ 3,130,749.87	-	\$ 1,217,513.84	-	County/TWA
NEIGHBORHOOD IMPROVEMENTS					
Stormwater System	\$ 28,069,652.03	-	\$ 4,743,833.85	-	CDD
Public Roadways	\$ 4,490,612.91	-	-	-	County
Private Roadways	-	\$ 3,354,132.96	-	-	HOA
Water and Wastewater Utilities	\$ 16,967,874.63	-	-	-	County
Undergrounding of Conduit	\$ 500,000.00	-	-	-	CDD
Public Landscape/Hardscape/Irrigation	\$ 7,052,125.00	-	-	-	CDD
Private Landscape/Hardscape/Irrigation	-	\$ 1,714,000.00	-	-	HOA
Conservation Areas	\$ 179,696.25	-	\$ 59,748.75	-	CDD

Recreational Improvements	n/a	-	n/a	-	HOA
Professional Fees	\$ 3,306,116.15	\$ 984,138.00	\$ 1,251,271.40	\$ 163,380.00	CDD
Contingency (10%)	\$ 7,168,249.81	\$ 605,227.10	\$ 1,037,790.67	\$ 16,338.00	As above
TOTAL	\$ 78,850,747.92	\$ 6,657,498.06	\$ 11,415,697.33	\$ 179,718.00	

NOTES:

1. Neighborhood 1 – Main Boulevard (Lassiter Way) would be the only CDD roadway.
2. Neighborhood 5 – All roadways would be private (HOA) and, accordingly, the CDD would only finance the stormwater and utilities behind the private hard gates. The stormwater systems including ponds, and stormwater conveyance structures (inlets, pipes, etc.) would be maintained by the CDD. NOTE: Because Neighborhood 5 is gated, the project developer will agree to provide a contribution of infrastructure or work product in order to ensure that debt assessments are fairly and reasonably allocated, as described in the District’s assessment methodologies.
3. The probable costs estimated herein do not include anticipated carrying cost, interest reserves or other anticipated CDD expenditures that may be incurred.
4. If not financed by the CDD, all or a portion of the 2023 Projects’ improvements may be owned and maintained by the master developer property owner’s or homeowner’s association.
5. At the master developer’s option, 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 CDD.

The 2023 Projects are part of the CIP, which is an overall system of improvements serving the developable lands within the District. That said, the benefits from the improvements identified in the Cost Estimate table above are direct benefits to the developable lands within the Assessment Area One - 2023 Project Area and Assessment Area Two and do not extend to other lands within the District (e.g., the Assessment Area One Future Project Areas, or any other future development areas). Any benefits from the overall CIP to future lands will be identified in supplemental reports issued when those lands are developed.

5. CONCLUSIONS

The 2023 Projects will be designed in accordance with current governmental regulations and requirements. The 2023 Projects will serve their intended function so long as the construction is in substantial compliance with the design. It is further our opinion that:

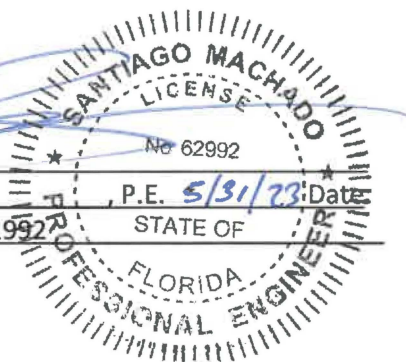
- The estimated cost of the 2023 Projects as set forth herein are reasonable based on prices currently being experienced in District’s location, and are not greater than the lesser of the actual cost of construction or the fair market value of such infrastructure;
- All of the improvements comprising the 2023 Projects are required by applicable development approvals;
- The 2023 Projects are feasible to construct, there are no technical reasons existing at this time that would prevent the implementation of the 2023 Projects, and it is reasonable to assume that all necessary regulatory approvals will be obtained in due course;

- The assessable property within the Assessment Area One – 2023 Project Area will receive a special benefit from the Assessment Area One 2023 Project that is at least equal to the cost of the Assessment Area One 2023 Project;
- The assessable property within Assessment Area Two will receive a special benefit from the Assessment Area Two Project that is at least equal to the cost of the Assessment Area Two Project;
- The 2023 Projects, including all of their individual phases, will function as a system of improvements together with the balance of the CIP; and
- The District will not finance any lateral utility lines beyond any private lines.

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 2023 Projects will be owned by the District or other governmental units and such 2023 Projects are intended to be available and will reasonably be available for use by the general public (subject to the District’s rules and policies) including nonresidents of the District. All of the 2023 Projects’ improvements are or will be located on lands owned or to be owned by the District or another governmental entity or on public easements in favor of the District or other governmental entity. The 2023 Projects, 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 2023 Projects as presented herein are based on current plans and market conditions which are subject to change. Accordingly, the 2023 Projects, as used herein, refer 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 units, 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 _____, P.E. 5/31/23 Date

 FL License No. 62992 _____ STATE OF

EXHIBIT A: Preliminary Map of Assessment Area One AND Assessment Area Two

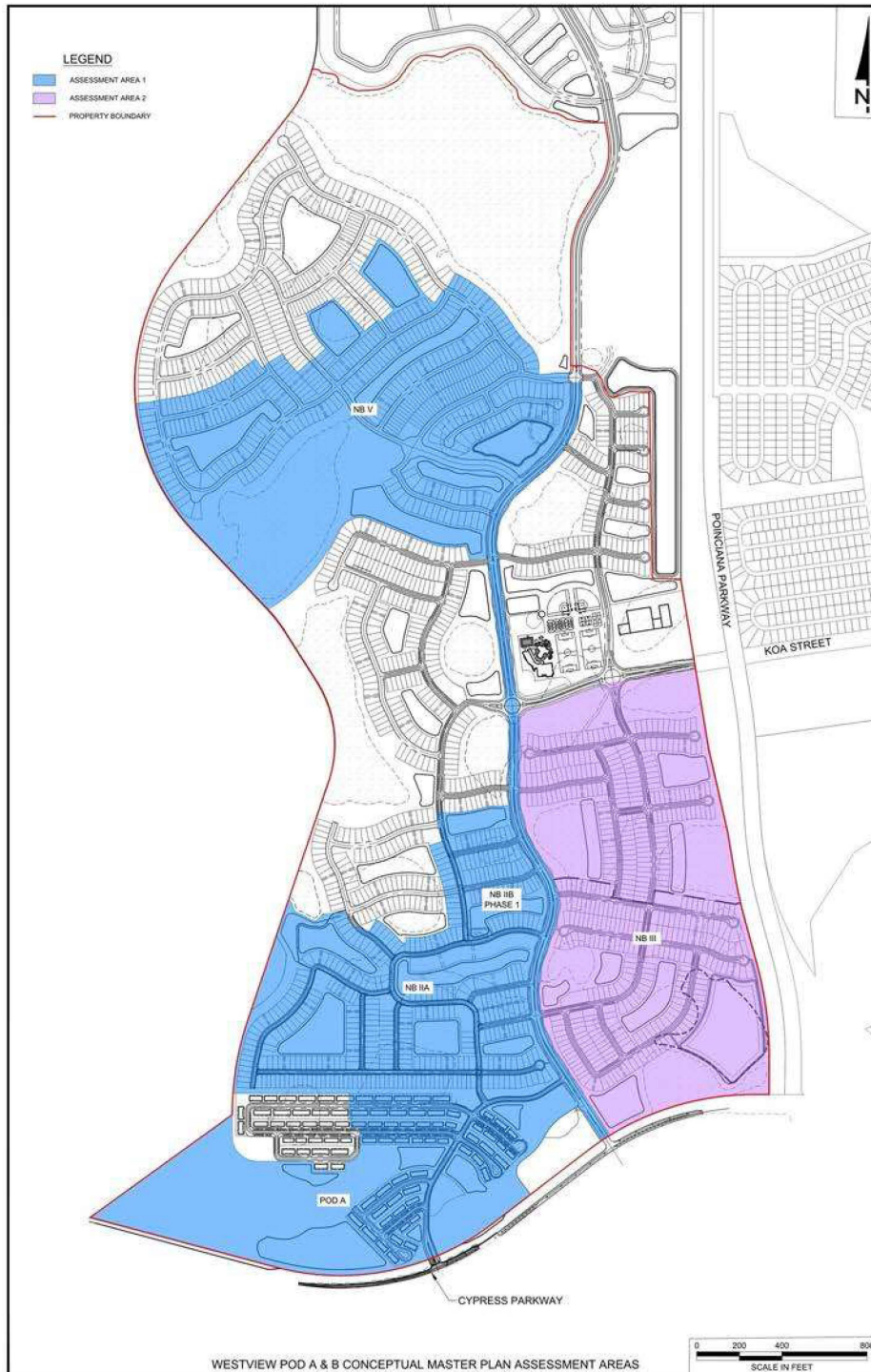


EXHIBIT B – Permit Status

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

WESTVIEW SOUTH

COMMUNITY DEVELOPMENT DISTRICT

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WESTVIEW SOUTH COMMUNITY DEVELOPMENT DISTRICT

Final First Supplemental
Special Assessment
Methodology Report

July 11, 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 Final First Supplemental Special Assessment Methodology Report (the "First Supplemental Report") was developed to supplement the Amended and Restated Master Special Assessment Methodology Report (the "Amended Master Report") dated April 12, 2023 and to provide a supplemental financing plan and a supplemental special assessment methodology for Westview South Community Development District (the "District") located in both Osceola County and Polk County, Florida. This First Supplemental Report was developed in relation to funding by the District of a portion of the costs of public infrastructure improvements (the "Capital Improvement Plan" or "CIP") contemplated to be provided by the District. Capitalized terms not otherwise defined herein shall have the meanings assigned to them in the Amended Master Report. The District has created two distinct assessment areas, namely "Assessment Area One" and "Assessment Area Two." The District intends to issue two series of special assessment bonds, namely, its Special Assessment Bonds, Series 2023 (Assessment Area One – 2023 Project Area) (the "Assessment Area One Bonds") and its Special Assessment Bonds, Series 2023 (Assessment Area Two) (the "Assessment Area Two Bonds" and collectively, the "Series 2023 Bonds"). The Assessment Area One Bonds will finance a portion of the CIP relating to Assessment Area One and the Assessment Area Two Bonds will be issued to finance a portion of the CIP relating to the development of Assessment Area Two. Each of the Assessment Area One Bonds and Assessment Area Two Bonds will be secured by Series 2023 Bond Assessments (as herein defined) levied on the respective assessment areas.

1.2 Scope of the First Supplemental Report

This First Supplemental Report presents the projections for financing a portion of the District's public infrastructure improvements (being the Assessment Area One 2023 Project to be financed in part with the Assessment Area One Bonds and the Assessment Area Two Project to be financed in part with the Assessment Area Two Bonds, collectively, the "2023 Projects") as described in the First Supplemental Engineer's Report (2023 Projects) of Atwell, LLC (the "District Engineer") dated May 31, 2023 (the "First Supplemental 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 partial funding of the CIP.

1.3 Special Benefits and General Benefits

Public infrastructure improvements undertaken and funded by the District as part of the 2023 Projects create special and peculiar benefits, different in kind and degree than general benefits. More specifically, the CIP provides special and peculiar benefits to certain lands within the District, as discussed more fully herein, as well as general benefits to the public at large. However, as discussed within this First Supplemental Report, these general benefits are incidental in nature and are readily distinguishable from the special and peculiar benefits which accrue to property within the respective designated assessment areas within the District. The District's 2023 Projects enables properties within the described assessment areas to be developed.

There is no doubt that the general public will benefit from the provision of the CIP and the lands within the District but outside of Assessment Area One and Assessment Area Two. However, these benefits are only incidental since the CIP is designed to provide special benefits peculiar to property within the designated assessment areas within the District. Properties outside of Assessment Area One do not benefit from the 2023 Assessment Area One Project. Properties outside of Assessment Area Two do not benefit from the 2023 Assessment Area Two Project and in both cases, properties outside of the boundaries of the District and outside the designated assessment areas herein described 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 properties within the District and within the respective assessment areas receive compared to those lying outside of its boundaries of the District and outside of each respective assessment area, as applicable.

The CIP will provide public infrastructure improvements which are all necessary in order to make a portion of 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 without doubt greater than the costs associated with providing same.

1.4 Organization of the First Supplemental Report

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

Section Three provides a summary of the Capital Improvement Plan as determined by the District Engineer.

Section Four discusses the supplemental financing program relating to the CIP.

Section Five discusses the supplemental special assessment methodology relating to the CIP.

2.0 Development Program

2.1 Overview

The District serves the Westview South development (the "Development" or "Westview South"), 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. Assessment Area One consists of approximately 850.817 +/- acres.

2.2 The Development Program

The Development Plan, as herein further defined, of Westview South within Assessment Area One is anticipated to be executed by LT Westview, LLC or an affiliated entity (the "AA1 Developer" or "Master Developer") and the Development Plan, as herein further defined, within Assessment Area Two is anticipated to be executed by the Master Developer and Taylor Morrison of Florida, Inc. (collectively the "AA2 Developer"). Based upon the information provided by the AA1 Developer and the AA2 Developer, respectively, the current development plan for the Assessment Area One 2023 Project Area envisions a total of 1,290 residential dwelling units while the current development plan for the Assessment Area Two Area envisions a total of 439 residential dwelling units, although product types and unit numbers may change throughout the development period. Table 1 in the *Appendix* illustrates the Development Plan for 2023 Projects.

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 First Supplemental 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 Capital Improvement Plan

The Capital Improvement Plan needed to serve each assessment area within the District is projected to consist of improvements which will serve all of the lands within each assessment area within the District. The CIP will consist of spine road – roadway improvements (applicable portion), spine road – utility improvements (applicable portion), off-site improvements, stormwater system, public roadways, water and wastewater utilities, undergrounding of conduit, public landscape/ hardscape/ irrigation, private landscape/ hardscape/ irrigation, conservation areas, and recreational improvements, along with contingencies and professional fees, all as set forth in more detail in the First Supplemental Engineer's Report.

Even though all of the infrastructure included in the CIP will comprise an interrelated system of public infrastructure improvements within each assessment area, which means that all of the improvements will serve each assessment area within District and all improvements within such assessment area will be interrelated such that they will reinforce one another, according to the First Supplemental Engineer's Report, the public infrastructure improvements are projected to be constructed in one (1) or more construction phases or projects coinciding with the one (1) or more phases of land development. The CIP consists of public infrastructure that is necessary for the development of land within the District.

The sum of all public infrastructure improvements as described in the First Supplemental Engineer's Report will comprise an interrelated system of improvements within each assessment area, which means all of the improvements comprising the overall Capital Improvement Plan, once constructed, will serve each assessment area within the District, and improvements will be interrelated such that they will reinforce one another. At the time of this writing, the total costs of the public infrastructure improvements are estimated at \$90,266,445.25. Table 2 in the *Appendix* illustrates the specific

components of the public infrastructure improvements and their costs.

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 District public improvements will be funded by the AA1 Developer, as applicable, and then acquired by the District or funded directly by the District. In this instance, the District may acquire public infrastructure from the AA1 Developer, construct it directly, or a combination of both.

The District intends to issue its Assessment Area One Bonds in the principal amount of \$48,000,000 to fund \$42,200,253.43 in CIP costs with respect to the Assessment Area One 2023 Project, with the balance of the CIP costs anticipated to be contributed by the AA1 Developer and/or financed by future bonds. The District intends to issue its Assessment Area Two Bonds in the principal amount of \$8,740,000 to fund \$7,644,626.61 in CIP costs with respect to Assessment Area Two, with the balance to be contributed by the AA1 Developer.

4.2 Types of Bonds Proposed

The supplemental financing plan for the District provides for the issuance of each series of the Series 2023 Bonds in the total principal amount of \$56,740,000 to finance a portion of the CIP costs in the total amount of \$49,844,880.04. Each series of the Series 2023 Bonds is structured to be amortized in 30 annual principal installments following an approximately 3-month capitalized interest period. Interest payments on the Series 2023 Bonds will be made every May 1 and November 1, and annual principal payments on the Series 2023 Bonds will be made every May 1.

In order to finance the \$49,844,880.04 in CIP Costs, the District needs to borrow more funds and incur indebtedness in the total amount of \$56,740,000. The difference is comprised of funding debt service reserves, funding capitalized interest, funding original issue discount and paying costs of issuance, including the underwriter's discounts. Final sources and uses of funding for the Bonds are presented in Table 3 in the *Appendix*.

5.0 Assessment Methodology

5.1 Overview

The issuance of the Series 2023 Bonds provides the District with funds necessary to construct/acquire a portion of the CIP outlined in *Section 3.2* and described in more detail by the District Engineer in the First Supplemental Engineer's Report. These improvements lead to special and general benefits, with special benefits accruing to properties within each respective assessment area within the District. The respective Bond Assessments – which are supported by the special benefits from the CIP – will initially be assigned to all lands within the respective assessment areas within the District but, upon platting, will be assigned on a first-platted, first-assigned basis with respect to each assessment area. General benefits accrue to areas outside of each assessment area, as applicable and outside the boundaries of the District, but are only incidental in nature. The debt incurred in financing the public infrastructure will be secured by assessing properties with respect to each assessment area that derive special and peculiar benefits from the CIP.

5.2 Benefit Allocation

The current Development Plan for the District envisions the development of a total of 2,491 residential dwelling units. The Assessment Area One 2023 Project Area is projected to be developed with a total of 1,290 residential dwelling units while the Assessment Area Two is projected to be developed with a total of 439 residential dwelling units.

The public infrastructure included in the CIP will comprise an interrelated system of public infrastructure improvements, which means that all of the improvements will serve in each respective assessment area within the District and such public improvements will be interrelated in such way that, once constructed, they will reinforce each other and their combined benefit will be greater than the sum of their individual benefits. All of the product types in each respective assessment area will benefit from each infrastructure improvement category, as the improvements provide basic infrastructure to all product types and all phases within each assessment area within the District and benefit all product types in all phases within each assessment area within the District as an integrated system of improvements.

Even though all of the infrastructure included in the CIP will comprise an interrelated system of public infrastructure improvements within

each assessment area, the public infrastructure improvements are projected to be constructed in one (1) or more infrastructure construction phases or projects coinciding with the phases of land development. The CIP consists of that portion of the overall CIP that is necessary for the development of the land within the District.

As stated previously, the public infrastructure improvements included in the CIP have a logical connection to the special and peculiar benefits received by the designated lands within the District, as without such improvements, the development of such properties within the District would not be possible. Based upon the connection between the improvements and the special and peculiar benefits to the designated lands 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 respective lands within each assessment area 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 assessment related to the financed cost of constructing the improvements.

In following the Amended Master Report, this First Supplemental Report proposes to allocate the benefit associated with the CIP relating to each assessment area to the different unit types proposed to be developed within each assessment area within the District in proportion to their density of development and intensity of use of 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 each assessment area within the District based on the densities of development and the intensities of use of infrastructure, total ERU counts for each unit type, and the share of the benefit received by each unit type. It shall be noted, the debt represented by the Assessment Area One Bonds will be completely absorbed by only a portion of the ERUs assigned to Assessment Area One.

The rationale behind the different ERU values is supported by the fact that generally and on average units with smaller lot sizes will use and benefit from the improvements which are part of the CIP less than units with larger lot sizes, as, for instance, generally and on average units with smaller lot sizes will produce less storm water runoff, may produce fewer vehicular trips, and may need less water/sewer capacity than units with larger lot sizes. Additionally, the value of the units with larger lot sizes is likely to appreciate by

more in terms of dollars than that of the units with smaller lot sizes as a result of the implementation of the infrastructure improvements. 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 representatives of different unit types from the District's CIP.

Based on the ERU benefit allocation illustrated in Table 4, Table 5 in the *Appendix* presents the allocation of the amount of CIP Costs allocated to the various unit types proposed to be developed within each assessment area within the District based on the ERU benefit allocation factors present in Table 4. In order to facilitate the marketing of the residential units representing various product types within District, the AA1 Developer has requested that the District not sell bonds to fund the entire CIP and instead limit the amounts of annual assessments for debt service on the Series 2023 Bonds to certain maximum levels. To that end, Table 5 illustrates the approximate costs that are projected to be financed with each series of the Series 2023 Bonds, and the approximate costs of the portion of the CIP costs to be contributed by the AA1 Developer. With the combined series of the Series 2023 Bonds funding \$49,844,880.04 in costs of the CIP, the AA1 Developer is anticipated to fund improvements valued at \$40,421,565.21, which will not be funded with proceeds of the Series 2023 Bonds. Finally, Table 6 in the *Appendix* presents the apportionment of the bond assessments securing each series of the Series 2023 Bonds (the "Series 2023 Bond Assessments") and also present the annual levels of the projected annual debt service assessments per unit. Please note that a portion of the infrastructure being contributed by the Developer is being recognized to offset the fact that the District is prohibited to fund roadways within Neighborhood 5 which are anticipated to be privately owned and funded by the Homeowner's Association, as opposed to District owned and funded public roadways within other neighborhoods and as such, the relative contributed amount will not be financed by the District.

No Series 2023 Bond Assessments are allocated herein to any private amenities or other common areas planned for the development. If owned by a homeowner's association, the amenities and common areas would be considered a common element for the exclusive benefit of property owners. Accordingly, any benefit to the amenities and common areas would directly benefit all platted lots in the District. As such, no Series 2023 Bond Assessments will be assigned to the amenities and common areas.

If at any time, any portion of the Property contained in the District is sold or otherwise transferred to a unit of local, state, or federal government (without consent of such governmental unit to the imposition of Series 2023 Bond Assessments thereon), or similarly exempt entity, all future unpaid Series 2023 Bond Assessments for such tax parcel shall become due and payable immediately prior to such transfer.

If the amenities are owned by the District, then they would be governmental property not subject to the Series 2023 Bond Assessments and would be open to the general public, subject to District rules and policies.

5.3 Assigning Series 2023 Bond Assessments

As the land in the District is not yet platted for its intended final use and the precise location of the various product types by lot or parcel is unknown, the Series 2023 Bond Assessments will initially be levied on all of the respective land in Assessment Area One and Assessment Area Two on an equal pro-rata gross acre basis and thus the total bonded debt attributable to the Assessment Area One 2023 Project in the amount of \$48,000,000 will be preliminarily levied on approximately 850.817 +/- acres at a rate of \$56,416.36 per gross acre and the total bonded debt attributable to Assessment Area Two in the amount of \$8,740,000 will be preliminarily levied on approximately 164.614 +/- acres at a rate of \$53,093.90 per gross acre (collectively the "Series 2023 Assessment Area").

When the land is platted within each assessment area, the Series 2023 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 6 in the *Appendix* for the Series 2023 Bond Assessments. Such allocation of Series 2023 Bond Assessments from unplatted gross acres to platted parcels will reduce the amounts of Series 2023 Bond Assessments levied on unplatted gross acres within each assessment area.

In the event unplatted land within either assessment area is sold to a third party (the "Transferred Property"), the Series 2023 Bond Assessments will be assigned to such Transferred Property at the time of the sale based on the maximum total number of ERUs assigned by either the AA1 Developer or the AA2 Developer, as applicable, to that Transferred Property, subject to review by the District's methodology consultant, to ensure that any such assignment is reasonable, supported by current development rights and plans, and otherwise consistent with this First Supplemental Report. The owner of the Transferred Property will be responsible for

the total Series 2023 Bond Assessments applicable to the Transferred Property, regardless of the total number of ERUs ultimately actually platted. This total Series 2023 Bond Assessment is allocated to the Transferred Property at the time of the sale. If the Transferred Property is subsequently sub-divided into smaller parcels, the total Series 2023 Bond Assessments initially allocated to the Transferred Property will be re-allocated to the smaller parcels pursuant to the methodology as described herein (i.e., equal assessment per gross acre until platting).

5.4 Lienability Test: Special and Peculiar Benefit to the Property

As first discussed in *Section 1.3*, Special Benefits and General Benefits, 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 respective assessment areas within the District and accrue to all such assessable properties on an ERU basis. Improvements undertaken by the District can be shown to be creating special and peculiar benefits to the property within the respective assessment areas within District. The special and peculiar benefits resulting from each improvement are:

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

The improvements which are part of the CIP make the land within each respective assessment area within the District, upon platting, 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 by the various product types from the improvements is delineated in Table 4 (expressed as the ERU factors) in the *Appendix*.

The apportionment of the Series 2023 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.

Accordingly, no acre or parcel of property within the District will be liened for the payment of any Series 2023 Bond Assessment more than the determined special benefit peculiar to that property.

5.6 True-Up Mechanism

The assessment methodology described herein is based on information obtained from the AA1 Developer and the AA2 Developer, respectively. The mechanism for maintaining the methodology over any changes is referred to as true-up.

The District's assessment program is predicated on the development of lots in a manner sufficient to include all of the planned ERUs as set forth in Table 4 in the Appendix. At such time as lands are to be platted or replatted, site plans are to be approved or revised within each assessment area within the District, the platted or replatted 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 Series 2023 Bond Assessments) able to be imposed on the "Platted Lands" (i.e., those individual lots within the District to be platted after the Proposed Plat is recorded) as compared to what was originally contemplated under the Development Plan, then the District shall allocate the Series 2023 Bond Assessments to the product types being platted in accordance with this First Supplemental Report, and cause the Series 2023 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 Series 2023 Bond Assessments) able to be imposed on the Platted Lands as compared to what was originally contemplated under the Development Plan, then the District may undertake a pro rata reduction of Series 2023 Bond Assessments for all assessed properties within the District, 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 Series 2023 Bond Assessments) able to be imposed on the

Platted 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 and other applicable lands as determined by the District's Assessment Consultant to pay a "True-Up Payment" equal to the shortfall in Series 2023 Bond Assessments (plus applicable interest, collection costs, penalties, etc.).

With respect to the foregoing true-up analysis, the District's Assessment Consultant, in consultation with the District Engineer and District Counsel, shall determine in their sole but reasonable discretion what amount of ERUs (and thus Series 2023 Bond Assessments) are able to be imposed on the Platted 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 Platted 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 Series 2023 Bond Assessments to pay debt service on the applicable Series 2023 Bonds and the District will conduct new proceedings under Chapters 170, 190 and 197, Florida Statutes upon the advice of District Counsel.

Any True-Up Payment shall become due and payable prior to recordation of the 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 series of Series 2023 Bonds to the interest payment date that occurs at least 45 days after the True-Up Payment (or the second succeeding interest payment date if such True-Up Payment is made within forty-five (45) calendar days before an interest payment date (or such other time as set forth in the First Supplemental Trust Indenture for the Series 2023 Bonds)).

All Series 2023 Bond Assessments levied run with the land within each assessment area, and such Series 2023 Bond Assessment liens include any True-Up Payment. 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 Series 2023 Bond Assessment shall become due and payable and must be paid prior to the District's approval of that plat. Note that, in the event that the CIP is not completed, certain infrastructure contributions are not made, multiple bond issuances are contemplated and not all are issued, or under certain other circumstances, the District may be required to reallocate the Series 2023 Bond Assessments.

The District's true-up 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 Final Assessment Roll

Based on the per gross acre assessment proposed in Section 5.2, the Series 2023 Bond Assessments attributable to the Assessment Area One 2023 Project Area in the amount of \$48,000,000 are proposed to be levied over the area described in Exhibit "A". Additionally, the Series 2023 Bond Assessments attributable to Assessment Area Two in the amount of \$8,740,000 are proposed to be levied over the area described in Exhibit "B". Excluding any capitalized interest period, Series 2023 Bond Assessments shall be paid in thirty (30) annual installments of principal and corresponding semi-annual installments of interest for the Series 2023 Bonds.

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 First Supplemental Report. For additional information on the structure of the Series 2023 Bonds 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 - 2023 Projects

Product Type	Assessment Area One 2023 Project Area Units	Assessment Area Two Units	Total Units
Townhome - 16'	176	-	176
Townhome - 20'	136	-	136
Townhome - 22'	80	-	80
Villa - 32'	72	-	72
SF 40' - Entry	23	41	64
SF 45' - Entry	92	180	272
SF 50' - Entry	146	218	364
SF 40' - FMU	19	-	19
SF 45' - FMU	131	-	131
SF 50' - FMU	124	-	124
SF 45' - AA	119	-	119
SF 52' - AA	126	-	126
SF 62' - AA	46	-	46
Total	1,290	439	1,729

Table 2

Westview South

Community Development District

Project Costs - 2023 Projects

Improvement	Assessment Area	Assessment Area	Total Costs
	One 2023 Project Costs	Two Project Costs	
Spine Road – Roadway Improvements (Applicable Portion)	\$4,128,342.55	\$1,605,466.55	\$5,733,809.10
Spine Road – Utility Improvements (Applicable Portion)	\$3,857,328.71	\$1,500,072.28	\$5,357,400.99
Off-Site Improvements	\$3,130,749.87	\$1,217,513.84	\$4,348,263.71
Stormwater System	\$28,069,652.03	\$4,743,833.85	\$32,813,485.88
Public Roadways	\$4,490,612.91	-	\$4,490,612.91
Private Roadways	-	-	-
Water and Wastewater Utilities	\$16,967,874.63	-	\$16,967,874.63
Undergrounding of Conduit	\$500,000.00	-	\$500,000.00
Public Landscape/ Hardscape/ Irrigation	\$7,052,125.00	-	\$7,052,125.00
Private Landscape/ Hardscape/ Irrigation	-	-	-
Conservation Areas	\$179,696.25	\$59,748.75	\$239,445.00
Recreational Improvements	-	-	-
Professional Fees	\$3,306,116.15	\$1,251,271.40	\$4,557,387.55
Contingency	\$7,168,249.81	\$1,037,790.67	\$8,206,040.48
Total	\$78,850,747.92	\$11,415,697.33	\$90,266,445.25

Table 3a

Westview South

Community Development District

Sources and Uses of Funds - Series 2023 (Assessment Area One - 2023 Project Area)

Amount

Sources

Bond Proceeds:	
Par Amount	\$48,000,000.00
Original Issue Discount	-\$664,425.00
Total Sources	\$47,335,575.00

Uses

Project Fund Deposits:	
Project Fund	\$42,200,253.43
Other Fund Deposits:	
Debt Service Reserve Fund	\$3,273,646.88
Capitalized Interest Fund	\$676,274.69
Delivery Date Expenses:	
Costs of Issuance	\$1,185,400.00
Total Uses	\$47,335,575.00

Table 3b

Westview South

Community Development District

Sources and Uses of Funds - Series 2023 (Assessment Area Two)

Amount

Sources

Bond Proceeds:	
Par Amount	\$8,740,000.00
Original Issue Discount	-\$50,687.70
Total Sources	\$8,689,312.30

Uses

Project Fund Deposits:	
Project Fund	\$7,644,626.61
Other Fund Deposits:	
Debt Service Reserve Fund	\$598,468.76
Capitalized Interest Fund	\$123,216.93
Delivery Date Expenses:	
Costs of Issuance	\$323,000.00
Total Uses	\$8,689,312.30

Table 4a

Westview South

Community Development District

Benefit Allocation - Assessment Area One 2023 Project

Product Type	Assessment Area One 2023 Project Units	ERU Weight	Total ERU
Townhome - 16'	176	0.40	70.40
Townhome - 20'	136	0.50	68.00
Townhome - 22'	80	0.55	44.00
Villa - 32'	72	0.80	57.60
SF 40' - Entry	23	1.00	23.00
SF 45' - Entry	92	1.13	103.50
SF 50' - Entry	146	1.25	182.50
SF 40' - FMU	19	1.00	19.00
SF 45' - FMU	131	1.13	147.38
SF 50' - FMU	124	1.25	155.00
SF 45' - AA	119	1.13	133.88
SF 52' - AA	126	1.30	163.80
SF 62' - AA	46	1.55	71.30
Total	1,290		1,239.35

Table 4b

Westview South

Community Development District

Benefit Allocation - Assessment Area Two Project

Product Type	Assessment Area Two Project Units	ERU Weight	Total ERU
Townhome - 16'	-	0.40	-
Townhome - 20'	-	0.50	-
Townhome - 22'	-	0.55	-
Villa - 32'	-	0.80	-
SF 40' - Entry	41	1.00	41.00
SF 45' - Entry	180	1.13	202.50
SF 50' - Entry	218	1.25	272.50
SF 40' - FMU	-	1.00	-
SF 45' - FMU	-	1.13	-
SF 50' - FMU	-	1.25	-
SF 45' - AA	-	1.13	-
SF 52' - AA	-	1.30	-
SF 62' - AA	-	1.55	-
Total	439		516.00

Table 5a

Westview South

Community Development District

Cost Allocation of CIP - Assessment Area One 2023 Project

Product Type	Cost Allocation Based on ERU Method	Cost Allocation Financed with Assessment Area One 2023 Project Bonds	Assessment Area One 2023 Project Costs Contributed by Developer
Townhome - 16'	\$4,479,035.51	\$3,756,797.03	\$722,238.48
Townhome - 20'	\$4,326,341.11	\$3,650,865.77	\$675,475.34
Townhome - 22'	\$2,799,397.19	\$2,362,324.91	\$437,072.28
Villa - 32'	\$3,664,665.41	\$1,767,141.75	\$1,897,523.66
SF 40' - Entry	\$1,463,321.26	\$705,629.52	\$757,691.74
SF 45' - Entry	\$6,584,945.66	\$3,175,332.83	\$3,409,612.83
SF 50' - Entry	\$11,611,136.08	\$5,602,538.23	\$6,008,597.85
SF 40' - FMU	\$1,208,830.61	\$582,911.34	\$625,919.26
SF 45' - FMU	\$9,376,390.02	\$4,521,397.84	\$4,854,992.18
SF 50' - FMU	\$9,861,512.83	\$4,755,329.36	\$5,106,183.47
SF 45' - AA	\$8,517,484.07	\$4,107,223.99	\$4,410,260.08
SF 52' - AA	\$10,421,392.27	\$5,025,309.35	\$5,396,082.92
SF 62' - AA	\$4,536,295.90	\$2,187,451.51	\$2,348,844.40
Total	\$78,850,747.92	\$42,200,253.43	\$36,650,494.49

Table 5b

Westview South

Community Development District

Cost Allocation of CIP - Assessment Area Two Project

Product Type	Cost Allocation Based on ERU Method	Cost Allocation Financed with Assessment Area Two Project Bonds	Assessment Area Two Project Costs Contributed by Developer
Townhome - 16'	-	-	-
Townhome - 20'	-	-	-
Townhome - 22'	-	-	-
Villa - 32'	-	-	-
SF 40' - Entry	\$907,061.22	\$607,421.88	\$299,639.34
SF 45' - Entry	\$4,479,997.50	\$3,000,071.49	\$1,479,926.01
SF 50' - Entry	\$6,028,638.61	\$4,037,133.24	\$1,991,505.37
SF 40' - FMU	-	-	-
SF 45' - FMU	-	-	-
SF 50' - FMU	-	-	-
SF 45' - AA	-	-	-
SF 52' - AA	-	-	-
SF 62' - AA	-	-	-
Total	\$11,415,697.33	\$7,644,626.61	\$3,771,070.72

Table 6a

Westview South

Community Development District

Bond Assessments Apportionment - Assessment Area One 2023 Project

Product Type	Assessment Area One 2023 Project Units	Total Cost Allocation*	Total Bond Assessments Apportionment	Bond Assessments Apportionment per Unit	Annual Debt Service Payment per Unit**
Townhome - 16'	176	\$2,397,141.92	\$4,273,108.40	\$24,279.02	\$1,655.85
Townhome - 20'	136	\$2,315,421.18	\$4,152,618.59	\$30,533.96	\$2,082.45
Townhome - 22'	80	\$1,498,213.70	\$2,686,988.50	\$33,587.36	\$2,290.69
Villa - 32'	72	\$1,961,297.94	\$2,010,006.98	\$27,916.76	\$1,903.95
SF 40' - Entry	23	\$783,157.16	\$802,606.95	\$34,895.95	\$2,379.94
SF 45' - Entry	92	\$3,524,207.23	\$3,611,731.30	\$39,257.95	\$2,677.43
SF 50' - Entry	146	\$6,214,181.83	\$6,372,517.06	\$43,647.38	\$2,976.79
SF 40' - FMU	19	\$646,955.92	\$663,023.14	\$34,895.95	\$2,379.94
SF 45' - FMU	131	\$5,018,164.64	\$5,142,791.30	\$39,257.95	\$2,677.43
SF 50' - FMU	124	\$5,277,798.27	\$5,408,872.95	\$43,619.94	\$2,974.92
SF 45' - AA	119	\$4,558,485.44	\$4,671,695.92	\$39,257.95	\$2,677.43
SF 52' - AA	126	\$5,577,441.01	\$5,715,957.35	\$45,364.74	\$3,093.92
SF 62' - AA	46	\$2,427,787.20	\$2,488,081.56	\$54,088.73	\$3,688.90
Total	1,290	\$42,200,253.43	\$48,000,000.00		

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

** Does not include county cost of collections or any early payment discounts.

Table 6b

Westview South

Community Development District

Bond Assessments Apportionment - Assessment Area Two Project

Product Type	Total Units	Total Cost Allocation*	Total Bond Assessments Apportionment	Bond Assessments Apportionment per Unit	Annual Debt Service Payment per Unit**
Townhome - 16'	-	-	-	-	-
Townhome - 20'	-	-	-	-	-
Townhome - 22'	-	-	-	-	-
Villa - 32'	-	-	-	-	-
SF 40' - Entry	41	\$607,421.88	\$694,457.36	\$16,937.98	\$1,159.82
SF 45' - Entry	180	\$3,000,071.49	\$3,429,941.86	\$19,055.23	\$1,304.80
SF 50' - Entry	218	\$4,037,133.24	\$4,615,600.78	\$21,172.48	\$1,449.78
SF 40' - FMU	-	-	-	-	-
SF 45' - FMU	-	-	-	-	-
SF 50' - FMU	-	-	-	-	-
SF 45' - AA	-	-	-	-	-
SF 52' - AA	-	-	-	-	-
SF 62' - AA	-	-	-	-	-
Total	439	\$7,644,626.61	\$8,740,000.00		

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

** Does not include county cost of collections or any early payment discounts.

Exhibit "A"

The 2023 Bond Assessment in the amount of \$48,000,000 will be levied on the land described below:

ASSESSMENT AREA 1

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; 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 S68°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 119.06feet;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 S26°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 85.35feet;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 S13°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 100.78feet; 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 S06°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 152.95feet; 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 S15°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 33.45feet; 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 S05°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 52.28feet; 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 S00°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 221.06feet; 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, 5.75feet 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 S54°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 14.14feet;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 S76°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 92.87feet;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 S05°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 S42°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 50.00feetand 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 N70°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, 83.86feet);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 S89°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); 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.

LESS AND EXCEPT

A parcel of land lying in Sections 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 89°53'57" E along the South line of said Section 10, a distance of 308.35 feet to the POINT OF BEGINNING; thence departing said South line run N 32°53'57" W, a distance of 445.53 feet; thence northerly, 969.38 feet along the arc of a tangent curve to the right having a radius of 1075.00 feet and a central angle of 51°39'58" (chord bearing N 07°03'58" W, 936.86 feet); thence N 18°46'01" E, a distance of 295.53 feet; thence northerly, 522.62 feet along the arc of a tangent curve to the left having a radius of 600.00 feet and a central angle of 49°54'23" (chord bearing N 06°11'10" W, 506.25 feet); thence N 31°08'21" W, a distance of 285.65 feet; thence northerly, 524.04 feet along the arc of a tangent curve to the right having a radius of 950.00 feet and a central angle of 31°36'21" (chord bearing N 15°20'11" W, 517.43 feet); thence N 00°28'00" E, a distance of 592.40 feet; thence northerly, 143.38 feet along the arc of a tangent curve to the left having a radius of 1050.00 feet and a central angle of 07°49'26" (chord bearing N 03°26'43" W, 143.27 feet); thence northeasterly, 52.36 feet along the arc of a non-tangent curve to the left having a radius of 100.00 feet and a central angle of 30°00'06" (chord bearing N 37°30'55" E, 51.77 feet); thence N 82°30'52" E, a distance of 58.78 feet; thence easterly, 258.21 feet along the arc of a tangent curve to the left having a radius of 1050.00 feet and a central angle of 14°05'23" (chord bearing N 75°28'10" E, 257.56 feet); thence N 68°25'29" E, a distance of 354.61 feet; thence easterly, 203.51 feet along the arc of a tangent curve to the right having a radius of 950.00 feet and a central angle of 12°16'27" (chord bearing N 74°33'43" E, 203.13 feet); thence N 80°41'56" E, a distance of 551.87 feet; thence N 80°41'56" E, a distance of 257.75 feet to the Westerly Right-of-way line of Poinciana Parkway; thence S 09°18'09" E, a distance of 758.09 feet;

thence S 12°52'43" E, a distance of 802.37 feet; thence S 09°17'26" E, a distance of 246.53 feet; thence 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); thence S 15°12'39" E, a distance of 438.78 feet; thence 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); thence S 00°04'52" W, a distance of 361.94 feet to the said South line of Section 10; thence departing said Westerly Right-of-way line of Poinciana Parkway, run N 89°53'57" W, a distance of 1749.23 feet to the POINT OF BEGINNING.

Containing 164.614 acres, more or less.

For a total of 850.817 acres, more or less.

Exhibit "B"

The 2023 Bond Assessment in the amount of \$8,740,000 will be levied on the land described below:

A parcel of land lying in Sections 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 89°53'57" E along the South line of said Section 10, a distance of 308.35 feet to the POINT OF BEGINNING; thence departing said South line run N 32°53'57" W, a distance of 445.53 feet; thence northerly, 969.38 feet along the arc of a tangent curve to the right having a radius of 1075.00 feet and a central angle of 51°39'58" (chord bearing N 07°03'58" W, 936.86 feet); thence N 18°46'01" E, a distance of 295.53 feet; thence northerly, 522.62 feet along the arc of a tangent curve to the left having a radius of 600.00 feet and a central angle of 49°54'23" (chord bearing N 06°11'10" W, 506.25 feet); thence N 31°08'21" W, a distance of 285.65 feet; thence northerly, 524.04 feet along the arc of a tangent curve to the right having a radius of 950.00 feet and a central angle of 31°36'21" (chord bearing N 15°20'11" W, 517.43 feet); thence N 00°28'00" E, a distance of 592.40 feet; thence northerly, 143.38 feet along the arc of a tangent curve to the left having a radius of 1050.00 feet and a central angle of 07°49'26" (chord bearing N 03°26'43" W, 143.27 feet); thence northeasterly, 52.36 feet along the arc of a non-tangent curve to the left having a radius of 100.00 feet and a central angle of 30°00'06" (chord bearing N 37°30'55" E, 51.77 feet); thence N 82°30'52" E, a distance of 58.78 feet; thence easterly, 258.21 feet along the arc of a tangent curve to the left having a radius of 1050.00 feet and a central angle of 14°05'23" (chord bearing N 75°28'10" E, 257.56 feet); thence N 68°25'29" E, a distance of 354.61 feet; thence easterly, 203.51 feet along the arc of a tangent curve to the right having a radius of 950.00 feet and a central angle of 12°16'27" (chord bearing N 74°33'43" E, 203.13 feet); thence N 80°41'56" E, a distance of 551.87 feet; thence N 80°41'56" E, a distance of 257.75 feet to the Westerly Right-of-way line of Poinciana Parkway; thence S 09°18'09" E, a distance of 758.09 feet; thence S 12°52'43" E, a distance of 802.37 feet; thence S 09°17'26" E, a distance of 246.53 feet; thence 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); thence S 15°12'39" E, a distance of 438.78 feet; thence 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); thence S 00°04'52" W, a distance of 361.94 feet to the said South line of Section 10; thence departing said Westerly Right-of-way line of Poinciana Parkway, run N 89°53'57" W, a distance of 1749.23 feet to the POINT OF BEGINNING.

Containing 164.614 acres, more or less.

WESTVIEW SOUTH

COMMUNITY DEVELOPMENT DISTRICT

6

RESOLUTION 2023-39

**[SUPPLEMENTAL ASSESSMENT RESOLUTION –
SPECIAL ASSESSMENT BONDS, SERIES 2023]**

A RESOLUTION SETTING FORTH THE SPECIFIC TERMS OF THE WESTVIEW SOUTH COMMUNITY DEVELOPMENT DISTRICT'S \$48,000,000 SPECIAL ASSESSMENT BONDS, SERIES 2023 (ASSESSMENT AREA ONE – 2023 PROJECT AREA) AND \$8,740,000 SPECIAL ASSESSMENT BONDS, SERIES 2023 (ASSESSMENT AREA TWO); MAKING CERTAIN ADDITIONAL FINDINGS AND CONFIRMING AND/OR ADOPTING A SUPPLEMENTAL ENGINEER'S REPORT AND A SUPPLEMENTAL ASSESSMENT REPORT; CONFIRMING THE MAXIMUM ASSESSMENT LIEN SECURING THE 2023 BONDS; ADDRESSING THE ALLOCATION AND COLLECTION OF THE ASSESSMENTS SECURING THE 2023 BONDS; ADDRESSING PREPAYMENTS; ADDRESSING TRUE-UP PAYMENTS; PROVIDING FOR THE SUPPLEMENTATION OF THE IMPROVEMENT LIEN BOOK; AND PROVIDING FOR CONFLICTS, SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the Westview Souths Community Development District ("**District**") has previously indicated its intention to undertake, install, establish, construct or acquire certain public improvements and to finance such public improvements through the imposition of special assessments on benefited property within the District and the issuance of bonds; and

WHEREAS, on July 27, 2023, the District's Board of Supervisors ("**Board**") adopted, after notice and public hearing, Resolution 2023-36 relating to the imposition, levy, collection and enforcement of debt service special assessments to secure the repayment of the 2023 Bonds (defined herein); and

WHEREAS, on July 11, 2023, and in order to finance all or a portion of what is known as the "**2023 Assessment Area One Project**" and the "**Assessment Area Two Project**" (collectively the "**Series 2023 Projects**") the District entered into that certain *Bond Purchase Contract* whereby the District agreed to sell its Special Assessment Bonds, Series 2023 (Assessment Area One – 2023 Project Area) in the par amount of \$48,000,000 ("**2023 Assessment Area One Bonds**") and its Special Assessment Bonds, Series 2023 (Assessment Area Two) in the par amount of \$8,740,000 ("**Assessment Area Two Bonds,**" and together with the 2023 Assessment Area One Bonds, the "**Series 2023 Bonds**") ; and

WHEREAS, pursuant to and consistent with Resolution 2023-36, the District desires to set forth the particular terms of the sale of the 2023 Bonds and confirm the lien for special assessments securing the 2023 Bonds.

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

1. **INCORPORATION OF RECITALS.** All of the above representations, findings and determinations contained above are recognized as true and accurate and are expressly incorporated into this Resolution.

2. **AUTHORITY FOR THIS RESOLUTION.** This Resolution is adopted pursuant to the provisions of Florida law, including Chapters 170, 190 and 197, *Florida Statutes*, and Resolution 2023-36.

3. **ADDITIONAL FINDINGS; ADOPTION OF ENGINEER'S REPORT AND SUPPLEMENTAL ASSESSMENT REPORT.** The Board hereby finds and determines as follows:

- a. On July 27, 2023, the District, after due notice and public hearing, adopted Resolution 2023-36 which, among other things, equalized, approved, confirmed and levied special assessments on property benefiting from the improvements authorized by the District. That Resolution provided that as each series of bonds is issued to fund all or any portion of the District's improvements, a supplemental resolution would be adopted to set forth the specific terms of the bonds and certify the amount of the lien of the special assessments securing any portion of the bonds, including interest, costs of issuance, the number of payments due, and the application of receipt of any true-up proceeds.
- b. The *Engineer's Report (Restated)*, dated May 31, 2023, as supplemented by the *First Supplemental Engineer's Report (2023 Projects)*, dated May 31, 2023, and as further amended and supplemented from time to time, attached to this Resolution as **Exhibit A ("Engineer's Report")**, identifies and describes, among other things, the presently expected components of the 2023 Projects. The Engineer's Report sets forth the estimated costs of the 2023 Projects. The District hereby confirms that the 2023 Projects serve a proper, essential and valid public purpose. The Engineer's Report is hereby approved, adopted, and confirmed. The District ratifies its use in connection with the sale of the 2023 Bonds.
- c. The *Amended and Restated Master Special Assessment Methodology Report*, dated April 12, 2023, and as supplemented by the *Final First Supplemental Special Assessment Methodology Report*, dated July 11, 2023, and attached to this Resolution as **Exhibit B ("Assessment Report")**, applies to the 2023 Projects and the actual terms of the 2023 Bonds. The Assessment Report is hereby approved, adopted and confirmed. The District ratifies its use in connection with the sale of the 2023 Bonds.
- d. Generally speaking, and subject to the terms of **Exhibit A** and **Exhibit B**, the 2023 Assessment Area One Project benefits all developable property within "Assessment Area One" of the District and the Assessment Area Two Project benefits all developable property within "Assessment Area Two" of the District, as such assessment areas are further described in **Exhibit C** attached hereto ("**Assessment Areas**"). Moreover, the benefits from the 2023 Projects funded by the 2023 Bonds equal or exceed the amount of the special assessments ("**Assessments**"), as described in **Exhibit B**, and such Assessments are fairly and reasonably allocated across the Assessment Areas. It is reasonable, proper, just and right to assess the portion of the costs of the 2023 Projects to be financed with the 2023 Bonds to the specially benefited properties within the respective Assessment Areas as set forth in Resolution 2023-36 and this Resolution.

4. **CONFIRMATION OF MAXIMUM ASSESSMENT LIEN SECURING THE 2023 BONDS.** As provided in Resolution 2023-36, this Resolution is intended to set forth the terms of the 2023 Bonds and the final amount of the lien of the Assessments. **Composite Exhibit D** shows: (i) the rates of interest and maturity on the 2023 Bonds, (ii) the estimated sources and uses of funds of the 2023 Bonds, and (iii) the debt service due on the 2023 Bonds. The lien of the Assessments shall be the principal amount due on the 2023 Bonds, together with interest and collection costs, and other pledged revenues as set forth in the applicable indenture(s).

5. **ALLOCATION AND COLLECTION OF THE ASSESSMENTS.**

- a. The Assessments shall be allocated in accordance with **Exhibit B**. The Assessment Report, considered herein, reflects the actual terms of the issuance of the 2023 Bonds.
- b. Section 8 of Resolution 2023-36 sets forth the terms for collection and enforcement of the Assessments. The District hereby certifies the Assessments for collection to ensure payment of debt service as set forth in **Exhibit B** and **Composite Exhibit D**. The District Manager is directed and authorized to take all actions necessary to collect special assessments on property using methods available to the District authorized by Florida law and the applicable trust indenture in order to provide for the timely payment of debt service (and after taking into account any capitalized interest period, if any). Among other things, the District Manager shall prepare or cause to be prepared each year an assessment roll for purposes of effecting the collection of the Assessments and present same to the Board as required by law.

6. **IMPACT FEE CREDITS.** Consistent with Section 6.d. of Resolution 2023-36, and in lieu of receiving impact fee credits from any public improvements financed by the District, the District may elect to receive a contribution of infrastructure, reduce the cost of acquiring the improvements, or otherwise address the credits.

7. **PREPAYMENT OF ASSESSMENTS.** Any owner of property subject to the Assessments may, at its option, pre-pay the entire amount of the Assessment any time, or a portion of the amount of the Assessments up to 2 times (or as otherwise provided by the supplemental indenture for the 2023 Bonds), 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 2023 Bonds)), attributable to the property subject to the Assessments owned by such owner. Except as otherwise set forth herein, Section 8 of Resolution 2023-36 addresses prepayments for the Assessments.

8. **APPLICATION OF TRUE-UP PAYMENTS.** Section 9 of Resolution 2023-36, together with the Assessment Report, shall govern true-up as it relates to the Assessments and 2023 Bonds.

9. **IMPROVEMENT LIEN BOOK.** Immediately following the adoption of this Resolution, the Assessments as reflected herein shall be recorded by the Secretary of the Board in the District's Improvement Lien Book. The Assessments shall be and shall remain a legal, valid and binding first lien against all benefitted property as described in **Exhibit B** until paid and such lien shall be 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.

10. **CONFLICTS.** This Resolution is intended to supplement Resolution 2023-36, which remains in full force and effect and is applicable to the 2023 Bonds except as modified herein. This Resolution and Resolution 2023-36 shall be construed to the maximum extent possible to give full force and effect to the provisions of each resolution, provided however that to the extent of any conflict, this Resolution shall control. All District resolutions or parts thereof in actual conflict with this Resolution are, to the extent of such conflict, superseded and repealed.

11. **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.

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

APPROVED and **ADOPTED** this 27th day of July, 2023.

ATTEST:

**WESTVIEW SOUTHS COMMUNITY DEVELOPMENT
DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: *First Supplemental Engineer's Report (2023 Projects), dated May 31, 2023*

Exhibit B: *Final First Supplemental Special Assessment Methodology Report, dated July 11, 2023*

Exhibit C: Legal Description of the Assessment Areas

Comp. Exhibit D: Maturities and Coupon of 2023 Bonds

Sources and Uses of Funds for 2023 Bonds

Annual Debt Service Payment Due on 2023 Bonds

EXHIBIT A

EXHIBIT B

EXHIBIT C

ASSESSMENT AREA 1

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; 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 S06°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 152.95feet; 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 S15°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 33.45feet; 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 S05°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 52.28feet; 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 S00°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 221.06feet; 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, 5.75feet 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" (chordbearingS54°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 14.14feet;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); thenceS76°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 distanceof15.87 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 92.87feet;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); thenceS05°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 S42°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 50.00feetand 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 N70°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, 83.86feet);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); thenceS89°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 18.52feet; 2)S09°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 802.37feet; 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)S15°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); 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) N89°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.

LESS AND EXCEPT

A parcel of land lying in Sections 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 89°53'57" E along the South line of said Section 10, a distance of 308.35 feet to the POINT OF BEGINNING; thence departing said South line run N 32°53'57" W, a distance of 445.53 feet; thence northerly, 969.38 feet along the arc of a tangent curve to the right having a radius of 1075.00 feet and a central angle of 51°39'58" (chord bearing N 07°03'58" W, 936.86 feet); thence N 18°46'01" E, a distance of 295.53 feet; thence northerly, 522.62 feet along the arc of a tangent curve to the left having a radius of 600.00 feet and a central angle of 49°54'23" (chord bearing N 06°11'10" W, 506.25 feet); thence N 31°08'21" W, a distance of 285.65 feet; thence northerly, 524.04 feet along the arc of a tangent curve to the right having a radius of 950.00 feet and a central angle of 31°36'21" (chord bearing N 15°20'11" W, 517.43 feet); thence N 00°28'00" E, a distance of 592.40 feet; thence northerly, 143.38 feet along the arc of a tangent curve to the left having a radius of 1050.00 feet and a central angle of 07°49'26" (chord bearing N 03°26'43" W, 143.27 feet); thence northeasterly, 52.36 feet along the arc of a non-tangent curve to the left having a radius of 100.00 feet and a central angle of 30°00'06" (chord bearing N 37°30'55" E, 51.77 feet); thence N 82°30'52" E, a distance of 58.78 feet; thence easterly, 258.21 feet along the arc of a tangent curve to the left having a radius of 1050.00 feet and a central angle of 14°05'23" (chord bearing N 75°28'10" E, 257.56 feet); thence N 68°25'29" E, a distance of 354.61 feet; thence easterly, 203.51 feet along the arc of a tangent curve to the right having a radius of 950.00 feet and a central angle of 12°16'27" (chord bearing N 74°33'43" E, 203.13 feet); thence N 80°41'56" E, a distance of 551.87 feet; thence N 80°41'56" E, a distance of 257.75 feet to the Westerly Right-of-way line of Poinciana Parkway; thence S 09°18'09" E, a distance of 758.09 feet; thence S 12°52'43" E, a distance of 802.37 feet; thence S 09°17'26" E, a distance of 246.53 feet; thence 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); thence S 15°12'39" E, a distance of 438.78 feet; thence 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); thence S 00°04'52" W, a distance of 361.94 feet to the said South line of Section 10; thence departing said Westerly Right-of-way line of Poinciana Parkway, run N 89°53'57" W, a distance of 1749.23 feet to the POINT OF BEGINNING.

Containing 164.614 acres, more or less.

For a total of 850.817 acres, more or less

ASSESSMENT AREA 2

Description Sketch

(Not A Survey)

WESTVIEW - NEIGHBORHOOD III

A parcel of land lying in Sections 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 89°53'57" E along the South line of said Section 10, a distance of 308.35 feet to the POINT OF BEGINNING; thence departing said South line run N 32°53'57" W, a distance of 445.53 feet; thence northerly, 969.38 feet along the arc of a tangent curve to the right having a radius of 1075.00 feet and a central angle of 51°39'58" (chord bearing N 07°03'58" W, 936.86 feet); thence N 18°46'01" E, a distance of 295.53 feet; thence northerly, 522.62 feet along the arc of a tangent curve to the left having a radius of 600.00 feet and a central angle of 49°54'23" (chord bearing N 06°11'10" W, 506.25 feet); thence N 31°08'21" W, a distance of 285.65 feet; thence northerly, 524.04 feet along the arc of a tangent curve to the right having a radius of 950.00 feet and a central angle of 31°36'21" (chord bearing N 15°20'11" W, 517.43 feet); thence N 00°28'00" E, a distance of 592.40 feet; thence northerly, 143.38 feet along the arc of a tangent curve to the left having a radius of 1050.00 feet and a central angle of 07°49'26" (chord bearing N 03°26'43" W, 143.27 feet); thence northeasterly, 52.36 feet along the arc of a non-tangent curve to the left having a radius of 100.00 feet and a central angle of 30°00'06" (chord bearing N 37°30'55" E, 51.77 feet); thence N 82°30'52" E, a distance of 58.78 feet; thence easterly, 258.21 feet along the arc of a tangent curve to the left having a radius of 1050.00 feet and a central angle of 14°05'23" (chord bearing N 75°28'10" E, 257.56 feet); thence N 68°25'29" E, a distance of 354.61 feet; thence easterly, 203.51 feet along the arc of a tangent curve to the right having a radius of 950.00 feet and a central angle of 12°16'27" (chord bearing N 74°33'43" E, 203.13 feet); thence N 80°41'56" E, a distance of 551.87 feet; thence N 80°41'56" E, a distance of 257.75 feet to the Westerly Right-of-way line of Poinciana Parkway; thence S 09°18'09" E, a distance of 758.09 feet; thence S 12°52'43" E, a distance of 802.37 feet; thence S 09°17'26" E, a distance of 246.53 feet; thence 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); thence S 15°12'39" E, a distance of 438.78 feet; thence 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); thence S 00°04'52" W, a distance of 361.94 feet to the said South line of Section 10; thence departing said Westerly Right-of-way line of Poinciana Parkway, run N 89°53'57" W, a distance of 1749.23 feet to the POINT OF BEGINNING.

Containing 164.614± acres, more or less.

NOTES:

1) The bearings shown hereon are based on the South line of Section 10, Township 27 South, Range 28 East, having a Grid bearing of S 89°53'57" E. 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.

COMPOSITE EXHIBIT D

BOND PRICING

Westview South Community Development District
Special Assessment Bonds, Series 2023 (Assessment Area One - 2023 Project Area)

Bond Component	Maturity Date	Amount	Rate	Yield	Price
Term 1:	05/01/2028	3,705,000	4.875%	4.875%	100.000
Term 2:	05/01/2043	19,245,000	5.375%	5.500%	98.500
Term 3:	05/01/2053	25,050,000	5.600%	5.705%	98.500
		48,000,000			

Dated Date	07/28/2023	
Delivery Date	07/28/2023	
First Coupon	11/01/2023	
Par Amount	48,000,000.00	
Original Issue Discount	-664,425.00	
Production	47,335,575.00	98.615781%
Underwriter's Discount	-960,000.00	-2.000000%
Purchase Price	46,375,575.00	96.615781%
Accrued Interest		
Net Proceeds	46,375,575.00	

BOND PRICING

Westview South Community Development District
Special Assessment Bonds, Series 2023 (Assessment Area Two)

Bond Component	Maturity Date	Amount	Rate	Yield	Price
Term 1:	05/01/2028	675,000	4.750%	4.820%	99.698
Term 2:	05/01/2043	3,500,000	5.375%	5.450%	99.090
Term 3:	05/01/2053	4,565,000	5.625%	5.650%	99.632
		8,740,000			

Dated Date	07/28/2023	
Delivery Date	07/28/2023	
First Coupon	11/01/2023	
Par Amount	8,740,000.00	
Original Issue Discount	-50,687.70	
Production	8,689,312.30	99.420049%
Underwriter's Discount	-174,800.00	-2.000000%
Purchase Price	8,514,512.30	97.420049%
Accrued Interest		
Net Proceeds	8,514,512.30	

SOURCES AND USES OF FUNDS

Westview South Community Development District
Special Assessment Bonds, Series 2023

Sources:	Special Assessment Bonds, Series 2023 (Assessment Area One - 2023 Project Area)	Special Assessment Bonds, Series 2023 (Assessment Area Two)	Total
Bond Proceeds:			
Par Amount	48,000,000.00	8,740,000.00	56,740,000.00
Original Issue Discount	-664,425.00	-50,687.70	-715,112.70
	<u>47,335,575.00</u>	<u>8,689,312.30</u>	<u>56,024,887.30</u>
Uses:			
Other Fund Deposits:			
Debt Service Reserve Fund (MADS w Release)	3,273,646.88	598,468.76	3,872,115.64
Capitalized Interest Fund (thru 11/1/23)	<u>676,274.69</u>	<u>123,216.93</u>	<u>799,491.62</u>
	3,949,921.57	721,685.69	4,671,607.26
Delivery Date Expenses:			
Cost of Issuance	225,400.00	148,200.00	373,600.00
Underwriter's Discount	<u>960,000.00</u>	<u>174,800.00</u>	<u>1,134,800.00</u>
	1,185,400.00	323,000.00	1,508,400.00
Other Uses of Funds:			
Construction Fund	42,200,253.43	7,644,626.61	49,844,880.04
	<u>47,335,575.00</u>	<u>8,689,312.30</u>	<u>56,024,887.30</u>

BOND DEBT SERVICE

Westview South Community Development District
 Special Assessment Bonds, Series 2023 (Assessment Area One - 2023 Project Area)

Period Ending	Principal	Coupon	Interest	Debt Service
11/01/2023			676,274.69	676,274.69
11/01/2024	670,000	4.875%	2,601,506.25	3,271,506.25
11/01/2025	705,000	4.875%	2,567,990.63	3,272,990.63
11/01/2026	740,000	4.875%	2,532,768.76	3,272,768.76
11/01/2027	775,000	4.875%	2,495,840.63	3,270,840.63
11/01/2028	815,000	4.875%	2,457,084.38	3,272,084.38
11/01/2029	855,000	5.375%	2,414,240.63	3,269,240.63
11/01/2030	905,000	5.375%	2,366,940.63	3,271,940.63
11/01/2031	955,000	5.375%	2,316,953.13	3,271,953.13
11/01/2032	1,005,000	5.375%	2,264,278.13	3,269,278.13
11/01/2033	1,065,000	5.375%	2,208,646.88	3,273,646.88
11/01/2034	1,120,000	5.375%	2,149,925.00	3,269,925.00
11/01/2035	1,185,000	5.375%	2,087,978.13	3,272,978.13
11/01/2036	1,250,000	5.375%	2,022,537.51	3,272,537.51
11/01/2037	1,320,000	5.375%	1,953,468.76	3,273,468.76
11/01/2038	1,390,000	5.375%	1,880,637.51	3,270,637.51
11/01/2039	1,465,000	5.375%	1,803,909.38	3,268,909.38
11/01/2040	1,550,000	5.375%	1,722,881.25	3,272,881.25
11/01/2041	1,635,000	5.375%	1,637,284.38	3,272,284.38
11/01/2042	1,725,000	5.375%	1,546,984.38	3,271,984.38
11/01/2043	1,820,000	5.375%	1,451,712.50	3,271,712.50
11/01/2044	1,920,000	5.600%	1,349,040.00	3,269,040.00
11/01/2045	2,030,000	5.600%	1,238,440.00	3,268,440.00
11/01/2046	2,150,000	5.600%	1,121,400.00	3,271,400.00
11/01/2047	2,275,000	5.600%	997,500.00	3,272,500.00
11/01/2048	2,405,000	5.600%	866,460.00	3,271,460.00
11/01/2049	2,545,000	5.600%	727,860.00	3,272,860.00
11/01/2050	2,690,000	5.600%	581,280.00	3,271,280.00
11/01/2051	2,845,000	5.600%	426,300.00	3,271,300.00
11/01/2052	3,010,000	5.600%	262,360.00	3,272,360.00
11/01/2053	3,180,000	5.600%	89,040.00	3,269,040.00
	48,000,000		50,819,523.54	98,819,523.54

BOND DEBT SERVICE

Westview South Community Development District
 Special Assessment Bonds, Series 2023 (Assessment Area Two)

Period Ending	Principal	Coupon	Interest	Debt Service
11/01/2023			123,216.93	123,216.93
11/01/2024	120,000	4.750%	474,118.76	594,118.76
11/01/2025	130,000	4.750%	468,181.26	598,181.26
11/01/2026	135,000	4.750%	461,887.51	596,887.51
11/01/2027	140,000	4.750%	455,356.26	595,356.26
11/01/2028	150,000	4.750%	448,468.76	598,468.76
11/01/2029	155,000	5.375%	440,740.63	595,740.63
11/01/2030	165,000	5.375%	432,140.63	597,140.63
11/01/2031	175,000	5.375%	423,003.13	598,003.13
11/01/2032	185,000	5.375%	413,328.13	598,328.13
11/01/2033	195,000	5.375%	403,115.63	598,115.63
11/01/2034	205,000	5.375%	392,365.63	597,365.63
11/01/2035	215,000	5.375%	381,078.13	596,078.13
11/01/2036	225,000	5.375%	369,253.13	594,253.13
11/01/2037	240,000	5.375%	356,756.26	596,756.26
11/01/2038	255,000	5.375%	343,453.13	598,453.13
11/01/2039	265,000	5.375%	329,478.13	594,478.13
11/01/2040	280,000	5.375%	314,831.26	594,831.26
11/01/2041	295,000	5.375%	299,378.13	594,378.13
11/01/2042	315,000	5.375%	282,984.38	597,984.38
11/01/2043	330,000	5.375%	265,650.01	595,650.01
11/01/2044	350,000	5.625%	246,937.51	596,937.51
11/01/2045	370,000	5.625%	226,687.51	596,687.51
11/01/2046	390,000	5.625%	205,312.51	595,312.51
11/01/2047	415,000	5.625%	182,671.88	597,671.88
11/01/2048	435,000	5.625%	158,765.63	593,765.63
11/01/2049	465,000	5.625%	133,453.13	598,453.13
11/01/2050	490,000	5.625%	106,593.75	596,593.75
11/01/2051	520,000	5.625%	78,187.50	598,187.50
11/01/2052	550,000	5.625%	48,093.75	598,093.75
11/01/2053	580,000	5.625%	16,312.50	596,312.50
	8,740,000		9,281,801.49	18,021,801.49

WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT

7A

This instrument was prepared by:

Kutak Rock LLP
107 W. College Ave.
Tallahassee, Florida 32301

AGREEMENT REGARDING TRUE-UP BY AND BETWEEN THE WESTVIEW SOUTH COMMUNITY DEVELOPMENT DISTRICT AND THE ASSESSMENT AREA ONE LANDOWNER

THIS TRUE-UP AGREEMENT (“Agreement”) is made and entered into, by and between:

Westview South Community Development District, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, and whose mailing address is District’s Manager, c/o Wrathell Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 (“**District**”); and

LT Westview, LLC, a Delaware limited liability company, an owner and developer of certain lands within the boundary of the District, and whose mailing address is 2600 Lake Lucien Drive, Suite 350, Maitland, Florida 32751 (together with successors and assigns, “**Developer**”).

RECITALS

WHEREAS, the District was established pursuant to the Uniform Community Development District Act of 1980, Chapter 190, *Florida Statutes*, as amended (“**Act**”), and is validly existing under the Constitution and laws of the State of Florida; and

WHEREAS, the Act authorizes the District to issue bonds for the purpose, among others, of planning, financing, constructing, and acquiring certain infrastructure, including roadways, stormwater management, utilities (water & wastewater), offsite improvements, landscaping/hardscaping/irrigation, conservation, underground conduit, and other infrastructure within or without the boundaries of the District; and

WHEREAS, the Developer is currently an owner and developer of the lands known as “Assessment Area One” (“**Property**”) and within the District, as described in **Exhibit A** attached hereto; and

WHEREAS, for the benefit of the Property, the District presently intends to finance the planning, design, acquisition, construction, and installation of certain infrastructure improvements, facilities, and services known as the “Assessment Area One 2023 Project” (“**Project**”) and as defined in the *First Supplemental Engineer’s Report (2023 Projects)*, dated May 31, 2023 (“**Engineer’s Report**”); and

WHEREAS, the District intends to finance a portion of the Project through the use of proceeds from the anticipated sale of its \$48,000,000.00 Special Assessment Bonds, Series 2023 (Assessment Area One – 2023 Project Area) (“**Bonds**”); and

WHEREAS, pursuant to Resolution Nos. 2023-32, 2023-35, 2023-36 and 2023-37 (together, “**Assessment Resolutions**”), the District has taken certain steps necessary to impose debt service special

assessment lien(s) (“**Debt Assessments**”) on the Property pursuant to Chapters 170, 190 and 197, *Florida Statutes*, to secure repayment of the Bonds; and

WHEREAS, as part of the Assessment Resolutions, the District adopted the *Amended and Restated Master Special Assessment Methodology Report*, dated April 12, 2023, as supplemented by the *Final First Supplemental Special Assessment Methodology Report*, dated July 11, 2023 (together, “**Assessment Report**”), which are on file with the District and expressly incorporated herein by this reference; and

WHEREAS, Developer agrees that the Property benefits from the timely design, construction, or acquisition of the Project; and

WHEREAS, Developer agrees that the Debt Assessments, which were imposed on the Property, have been validly imposed and constitute valid, legal, and binding liens upon the Property; and

WHEREAS, the Assessment Resolutions together with the Assessment Report provide that as the Property is platted, the allocation of the amounts assessed to and constituting a lien upon the Property would be calculated based upon certain density assumptions relating to the number of each type of residential unit to be constructed on the developable acres within the Property, which assumptions were provided by Developer; and

WHEREAS, Developer intends to plat and develop the Property based on then-existing market conditions, and the actual densities developed may be at some density less than the densities assumed in the Assessment Report; and

WHEREAS, as more fully described by the Assessment Resolutions, the Assessment Report anticipates a “true-up” mechanism by which the Developer shall make certain payments to the District in order to satisfy, in whole or in part, the assessments allocated and the liens imposed pursuant to the Assessment Resolutions, with the amount of such payments being determined generally by a calculation of the principal amount of assessments to be assigned under the Assessment Report as compared to the amount able to be assigned as a result of actual platting.

NOW, THEREFORE, based upon good and valuable consideration and the mutual covenants of the parties, the receipt of which and sufficiency of which are hereby acknowledged, the parties agree as follows:

1. **RECITALS.** The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Agreement.

2. **VALIDITY OF ASSESSMENTS.** Developer agrees that the Assessment Resolutions have been duly adopted by the District. Developer further agrees that the Debt Assessments imposed as liens by the District are legal, valid, and binding liens on the land against which assessed until paid, coequal with the liens of all state, county, district, and municipal taxes, and superior in dignity to all other state liens, titles, and claims. Developer waives any defect in notice or publication or in the proceedings to levy, impose, and collect the Debt Assessments on the lands within the District, and further waives and relinquishes any rights it may have to challenge, object to or otherwise fail to pay such Debt Assessments. Developer further agrees that to the extent Developer fails to timely pay all Debt Assessments collected by mailed notice of the District, said unpaid Debt Assessments (including True-Up Payments) may be

placed on the tax roll by the District for collection by the County Tax Collector pursuant to Section 197.3632, *Florida Statutes*, in any subsequent year.

3. **WAIVER OF PREPAYMENT RIGHT.** Developer waives any rights it may have under Section 170.09, *Florida Statutes*, to prepay the Debt Assessments without interest within thirty (30) days of completion of the improvements.

4. **SPECIAL ASSESSMENT REALLOCATION; TRUE-UP PAYMENTS.** The Assessment Report identifies the amount of equivalent assessment units (and/or product types and unit counts) planned for the Property – specifically, 1,210 residential dwelling units with 1,203.95 ERUs. At such time as lands are to be platted (or re-platted) or site plans are to be approved (or re-approved), and subject to the conditions set forth in the Assessment Report, the plat or site plan (either, herein, “**Proposed Plat**”) shall be presented to the District for review pursuant to the terms herein. Such review shall be limited solely to the function and the enforcement of the District’s assessment liens and/or this Agreement. If such Proposed Plat is consistent with the development plan as identified in the Assessment Report, the District shall allocate the Debt Assessments to the product types being platted and the remaining property in accordance with the Assessment Report, and cause the Debt Assessments to be recorded in the District’s Improvement Lien Book. If a change in development shows a net increase in the overall principal amount of Debt Assessments able to be assigned to the Property, then the District may undertake a pro rata reduction of Debt Assessments for all assessed properties within the Property, or may otherwise address such net increase as permitted by law.

However, if a change in development as reflected in a Proposed Plat results in a net decrease in the overall principal amount of Debt Assessments able to be assigned to the planned units described in the Assessment Report, and located within the Property, and using any applicable test(s) set forth in the Assessment Report (if any), then the District shall, subject to the provisions below, require the Developer(s) of the lands encompassed by the Proposed Plat and the remaining undeveloped lands (as applicable) to pay a “**True-Up Payment**” equal to the shortfall in Debt Assessments resulting from the reduction of planned units plus any applicable interest and/or collection fees. In considering whether to require a True-Up Payment, the District shall consider any requests for a deferral of true-up. In order to obtain such a deferral, a Developer seeking such deferral must provide to the District the following: a) proof of the amount of entitlements remaining on the undeveloped lands, b) a revised overall development plan showing the number and type of units reasonably planned for the remainder of the development, c) evidence of allowable zoning conditions that would enable those entitlements to be placed in accordance with the revised development plan, and d) documentation prepared by a licensed engineer that shows the feasibility of implementing the proposed development plan. The District’s decision whether to grant a deferral shall be in its reasonable discretion, and such decision may require that the Developer provide additional information. 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 Debt Assessments to pay debt service on the Bonds and the District will conduct new proceedings under Chapter 170, *Florida Statutes* upon the advice of District Counsel. Any True-Up Payment shall become immediately due and payable prior to platting by the Developer of the lands subject to the Proposed Plat, shall be separate from and not in lieu of 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 Bonds to the interest payment date that occurs at least 45 days after the True-Up Payment (or the second succeeding interest payment date if such True-Up Payment is made within forty-five (45) calendar days before an interest payment date (or such other time as set forth in the supplemental indentures for the Bonds)).

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

5. **ENFORCEMENT.** This Agreement is intended to be an additional method of enforcement of Developer's obligations to pay the portion of the Debt Assessments which constitutes the True-Up Payment and to abide by the requirements of the reallocation of Debt Assessments, including the making of the True-Up Payment, as set forth in the Assessment Resolutions. A default by either party under this Agreement shall entitle any other party to all remedies available at law or in equity, which shall include, but not be limited to, the right of damages, injunctive relief, and specific performance. Prior to commencing any action for a default hereunder, the party seeking to commence such action shall first provide notice to the defaulting party of the default and an opportunity to cure such default within 30 days.

6. **ASSIGNMENT.** This Agreement shall constitute a covenant running with title to the Property, binding upon Developer and its successors and assigns as to the Property or portions thereof, and any transferee of any portion of the Property as set forth in this Section. Developer shall not transfer any portion of the Property to any third party, without first satisfying any True-Up Payment that results from any true-up determinations made by the District. Regardless of whether the conditions of this subsection are met, any transferee shall take title subject to the terms of this Agreement, but only to the extent this Agreement applies to the portion of the Property so transferred. As a point of clarification, and provided that any True-Up Payment is first made (which may be confirmed from an estoppel letter issued by the District through its District Manager), any platted lot conveyed to an end user with a home that has received a certificate of occupancy is automatically and forever released from the terms and conditions of this Agreement. Also provided that any True-Up Payment is first made (which may be confirmed from an estoppel letter issued by the District through its District Manager), any platted lot that is restricted from re-platting and is conveyed to a homebuilder is automatically and forever released from the terms and conditions of this Agreement.

7. **ATTORNEYS' FEES AND COSTS.** In the event that either party is required to enforce this Agreement by court proceedings or otherwise, then the parties agree that the prevailing party shall be entitled to recover from the other all fees and costs incurred, including reasonable attorneys' fees and costs for trial, alternative dispute resolution, or appellate proceedings.

8. **AMENDMENTS.** Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both the District and the Developer, but only after satisfaction of the conditions set forth in Section 12.

9. **AUTHORIZATION.** The execution of this Agreement has been duly authorized by the appropriate body or official of the District and the Developer; both the District and the Developer have complied with all the requirements of law; and both the District and the Developer have full power and authority to comply with the terms and provisions of this instrument.

10. **NOTICE.** All notices, requests, consents, and other communications hereunder ("**Notices**") shall be in writing and shall be delivered, mailed by First Class Mail, postage prepaid, or

teletyped or hand delivered to the parties, at the addresses first set forth above. Except as otherwise provided herein, any Notice shall be deemed received only upon actual delivery at the address set forth herein. If mailed as provided above, Notices shall be deemed delivered on the third business day unless actually received earlier. Notices hand delivered after 5:00 p.m. (at the place of delivery) or on a non-business day, shall be deemed received on the next business day. If any time for giving Notice contained in this Agreement would otherwise expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Saturdays, Sundays, and legal holidays recognized by the United States government shall not be regarded as business days. Counsel for the parties may deliver Notice on behalf of the parties. Any party or other person to whom Notices are to be sent or copied may notify the other parties and addressees of any change in name, address or teletype number to which Notices shall be sent by providing the same on five (5) days written notice to the parties and addressees set forth herein. Notwithstanding the foregoing, to the extent Florida law requires notice to enforce the collection of assessments placed on property by the District, then the provision of such notice shall be in lieu of any additional notice required by this Agreement.

11. **ARM'S LENGTH TRANSACTION.** This Agreement has been negotiated fully between the District and the Developer as an arm's length transaction. Both parties participated fully in the preparation of this Agreement and received the advice of counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, both parties are deemed to have drafted, chosen, and selected the language, and the doubtful language will not be interpreted or construed against either the District or the Developer.

12. **THIRD PARTY BENEFICIARIES.** Except as set forth below, this Agreement is solely for the benefit of the District and the Developer and no right or cause of action shall accrue upon or by reason, to or for the benefit of any third party not a formal party to this Agreement. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the District and the Developer any right, remedy, or claim under or by reason of this Agreement or any of the provisions or conditions of this Agreement; and all of the provisions, representations, covenants, and conditions contained in this Agreement shall inure to the sole benefit of and shall be binding upon the District and the Developer and their respective representatives, successors, and assigns.

Notwithstanding the foregoing, the Trustee, acting at the direction of the Majority Owners of the Bonds, shall have the right to directly enforce the provisions of this Agreement. The Trustee shall not be deemed to have assumed any obligations under this Agreement. This Agreement may not be assigned or materially amended, and the Project may not be materially amended, without the written consent of the Trustee, acting at the direction of the Majority Owners of the Bonds, which consent shall not be unreasonably withheld.

13. **APPLICABLE LAW AND VENUE.** This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida. Each party consents that the venue for any litigation arising out of or related to this Agreement shall be in the County in which the District is located.

14. **PUBLIC RECORDS.** The Developer understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records and treated as such in accordance with Florida law.

15. **SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Agreement shall not affect the validity or enforceability of the remaining portions of this Agreement, or any part of this Agreement not held to be invalid or unenforceable.

16. **LIMITATIONS ON GOVERNMENTAL LIABILITY.** Nothing in this Agreement shall be deemed as a waiver of immunity or limits of liability of the District beyond any statutory limited waiver of immunity or limits of liability which may have been adopted by the Florida Legislature in Section 768.28, *Florida Statutes*, or other law, and nothing in this Agreement shall inure to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred by sovereign immunity or by other operation of law.

17. **HEADINGS FOR CONVENIENCE ONLY.** The descriptive headings in this Agreement are for convenience only and shall not control nor affect the meaning or construction of any of the provisions of this Agreement.

18. **COUNTERPARTS.** This Agreement may be executed in any number of counterparts, each of which when executed and delivered shall be an original; however, all such counterparts together shall constitute, but one and the same instrument. Signature and acknowledgment pages, if any, may be detached from the counterparts and attached to a single copy of this document to physically form one document.

[THIS SPACE INTENTIONALLY LEFT BLANK]

WHEREFORE, the parties below execute the *True-Up Agreement* to be effective as of July 28, 2023, the date of the closing on the Bonds.

WITNESS

**WESTVIEW SOUTH COMMUNITY
DEVELOPMENT DISTRICT**

By: _____
Name: _____

By: _____
Heather Issacs, its Assistant Secretary

By: _____
Name: _____

STATE OF _____
COUNTY OF _____

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ____ day of July, 2023, by Heather Isaacs as Assistant Secretary of WESTVIEW SOUTH COMMUNITY DEVELOPMENT DISTRICT, who appeared before me this day in person, and who is either personally known to me, or produced _____ as identification.

NOTARY PUBLIC, STATE OF _____

(NOTARY SEAL)

Name: _____
(Name of Notary Public, Printed, Stamped or
Typed as Commissioned)

[SIGNATURE PAGE FOR TRUE-UP AGREEMENT]

WITNESS

LT WESTVIEW, LLC

By: TM Westview Member, LLC, its Manager

By: _____

Name: _____

By: _____

Josh Kalin, its Authorized Agent

By: _____

Name: _____

STATE OF _____

COUNTY OF _____

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ____ day of July, 2023, by Josh Kalin, as Authorized Agent of TM Westview Member, LLC, the Manager of **LT WESTVIEW, LLC**, who appeared before me this day in person, and who is either personally known to me, or produced _____ as identification.

(NOTARY SEAL)

NOTARY PUBLIC, STATE OF _____

Name: _____

(Name of Notary Public, Printed, Stamped or Typed as Commissioned)

EXHIBIT A: Legal Description of Property

WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT

7B

This instrument was prepared by:

Kutak Rock LLP
107 W. College Ave.
Tallahassee, Florida 32301

AGREEMENT REGARDING TRUE-UP BY AND BETWEEN THE WESTVIEW SOUTH COMMUNITY DEVELOPMENT DISTRICT AND THE ASSESSMENT AREA TWO LANDOWNER

THIS TRUE-UP AGREEMENT (“Agreement”) is made and entered into, by and between:

Westview South Community Development District, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, and whose mailing address is District’s Manager, c/o Wrathell Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 (“**District**”); and

Avatar Properties Inc., a Florida corporation, the owner of the lands within the Property, as such term is defined herein, and whose mailing address is 2600 Lake Lucien Drive, Suite 350, Maitland, Florida 32751 (together with its successors and assigns, “**Landowner**”).

RECITALS

WHEREAS, the District was established pursuant to the Uniform Community Development District Act of 1980, Chapter 190, *Florida Statutes*, as amended (“**Act**”), and is validly existing under the Constitution and laws of the State of Florida; and

WHEREAS, the Act authorizes the District to issue bonds for the purpose, among others, of planning, financing, constructing, and acquiring certain infrastructure, including roadways, stormwater management, utilities (water & wastewater), offsite improvements, landscaping/hardscaping/irrigation, conservation, underground conduit, and other infrastructure within or without the boundaries of the District; and

WHEREAS, the Landowner is currently the owner of the lands known as “Assessment Area Two” (“**Property**”) and within the District, as described in **Exhibit A** attached hereto; and

WHEREAS, for the benefit of the Property, the District presently intends to finance the planning, design, acquisition, construction, and installation of certain infrastructure improvements, facilities, and services known as the “Assessment Area Two Project” (“**Project**”) and as defined in the *First Supplemental Engineer’s Report (2023 Projects)*, dated May 31, 2023 (“**Engineer’s Report**”); and

WHEREAS, the District intends to finance a portion of the Project through the use of proceeds from the anticipated sale of its \$8,740,000.00 Special Assessment Bonds, Series 2023 (Assessment Area Two) (“**Bonds**”); and

WHEREAS, pursuant to Resolution Nos. 2023-32, 2023-35, 2023-36 and 2023-37 (together, “**Assessment Resolutions**”), the District has taken certain steps necessary to impose debt service special

assessment lien(s) (“**Debt Assessments**”) on the Property pursuant to Chapters 170, 190 and 197, *Florida Statutes*, to secure repayment of the Bonds; and

WHEREAS, as part of the Assessment Resolutions, the District adopted the *Amended and Restated Master Special Assessment Methodology Report*, dated April 12, 2023, as supplemented by the *Final First Supplemental Special Assessment Methodology Report*, dated July 11, 2023 (together, “**Assessment Report**”), which are on file with the District and expressly incorporated herein by this reference; and

WHEREAS, Landowner agrees that the Property benefits from the timely design, construction, or acquisition of the Project; and

WHEREAS, Landowner agrees that the Debt Assessments, which were imposed on the Property, have been validly imposed and constitute valid, legal, and binding liens upon the Property; and

WHEREAS, the Assessment Resolutions together with the Assessment Report provide that as the Property is platted, the allocation of the amounts assessed to and constituting a lien upon the Property would be calculated based upon certain density assumptions relating to the number of each type of residential unit to be constructed on the developable acres within the Property, which assumptions were provided by Landowner; and

WHEREAS, Landowner intends to plat and develop the Property based on then-existing market conditions, and the actual densities developed may be at some density less than the densities assumed in the Assessment Report; and

WHEREAS, as more fully described by the Assessment Resolutions, the Assessment Report anticipates a “true-up” mechanism by which the Landowner shall make certain payments to the District in order to satisfy, in whole or in part, the assessments allocated and the liens imposed pursuant to the Assessment Resolutions, with the amount of such payments being determined generally by a calculation of the principal amount of assessments to be assigned under the Assessment Report as compared to the amount able to be assigned as a result of actual platting.

NOW, THEREFORE, based upon good and valuable consideration and the mutual covenants of the parties, the receipt of which and sufficiency of which are hereby acknowledged, the parties agree as follows:

1. **RECITALS.** The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Agreement.

2. **VALIDITY OF ASSESSMENTS.** Landowner agrees that the Assessment Resolutions have been duly adopted by the District. Landowner further agrees that the Debt Assessments imposed as liens by the District are legal, valid, and binding liens on the land against which assessed until paid, coequal with the liens of all state, county, district, and municipal taxes, and superior in dignity to all other state liens, titles, and claims. Landowner waives any defect in notice or publication or in the proceedings to levy, impose, and collect the Debt Assessments on the lands within the District, and further waives and relinquishes any rights it may have to challenge, object to or otherwise fail to pay such Debt Assessments. Landowner further agrees that to the extent Landowner fails to timely pay all Debt Assessments collected by mailed notice of the District, said unpaid Debt Assessments (including True-Up Payments) may be

placed on the tax roll by the District for collection by the County Tax Collector pursuant to Section 197.3632, *Florida Statutes*, in any subsequent year.

3. **WAIVER OF PREPAYMENT RIGHT.** Landowner waives any rights it may have under Section 170.09, *Florida Statutes*, to prepay the Debt Assessments without interest within thirty (30) days of completion of the improvements.

4. **SPECIAL ASSESSMENT REALLOCATION; TRUE-UP PAYMENTS.** The Assessment Report identifies the amount of equivalent assessment units (and/or product types and unit counts) planned for the Property – specifically, 439 residential dwelling units with 516 ERUs. At such time as lands are to be platted (or re-platted) or site plans are to be approved (or re-approved), and subject to the conditions set forth in the Assessment Report, the plat or site plan (either, herein, “**Proposed Plat**”) shall be presented to the District for review pursuant to the terms herein. Such review shall be limited solely to the function and the enforcement of the District’s assessment liens and/or this Agreement. If such Proposed Plat is consistent with the development plan as identified in the Assessment Report, the District shall allocate the Debt Assessments to the product types being platted and the remaining property in accordance with the Assessment Report, and cause the Debt Assessments to be recorded in the District’s Improvement Lien Book. If a change in development shows a net increase in the overall principal amount of Debt Assessments able to be assigned to the Property, then the District may undertake a pro rata reduction of Debt Assessments for all assessed properties within the Property, or may otherwise address such net increase as permitted by law.

However, if a change in development as reflected in a Proposed Plat results in a net decrease in the overall principal amount of Debt Assessments able to be assigned to the planned units described in the Assessment Report, and located within the Property, and using any applicable test(s) set forth in the Assessment Report (if any), then the District shall, subject to the provisions below, require the Landowner(s) of the lands encompassed by the Proposed Plat and the remaining undeveloped lands (as applicable) to pay a “**True-Up Payment**” equal to the shortfall in Debt Assessments resulting from the reduction of planned units plus any applicable interest and/or collection fees. In considering whether to require a True-Up Payment, the District shall consider any requests for a deferral of true-up. In order to obtain such a deferral, a Landowner seeking such deferral must provide to the District the following: a) proof of the amount of entitlements remaining on the undeveloped lands, b) a revised overall development plan showing the number and type of units reasonably planned for the remainder of the development, c) evidence of allowable zoning conditions that would enable those entitlements to be placed in accordance with the revised development plan, and d) documentation prepared by a licensed engineer that shows the feasibility of implementing the proposed development plan. The District’s decision whether to grant a deferral shall be in its reasonable discretion, and such decision may require that the Landowner provide additional information. 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 Debt Assessments to pay debt service on the Bonds and the District will conduct new proceedings under Chapter 170, *Florida Statutes* upon the advice of District Counsel. Any True-Up Payment shall become immediately due and payable prior to platting by the Landowner of the lands subject to the Proposed Plat, shall be separate from and not in lieu of 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 Bonds to the interest payment date that occurs at least 45 days after the True-Up Payment (or the second succeeding interest payment date if such True-Up Payment is made within forty-five (45) calendar days before an interest payment date (or such other time as set forth in the supplemental indentures for the Bonds)).

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

5. **ENFORCEMENT.** This Agreement is intended to be an additional method of enforcement of Landowner's obligations to pay the portion of the Debt Assessments which constitutes the True-Up Payment and to abide by the requirements of the reallocation of Debt Assessments, including the making of the True-Up Payment, as set forth in the Assessment Resolutions. A default by either party under this Agreement shall entitle any other party to all remedies available at law or in equity, which shall include, but not be limited to, the right of damages, injunctive relief, and specific performance. Prior to commencing any action for a default hereunder, the party seeking to commence such action shall first provide notice to the defaulting party of the default and an opportunity to cure such default within 30 days.

6. **ASSIGNMENT.** This Agreement shall constitute a covenant running with title to the Property, binding upon Landowner and its successors and assigns as to the Property or portions thereof, and any transferee of any portion of the Property as set forth in this Section. Landowner shall not transfer any portion of the Property to any third party, without first satisfying any True-Up Payment that results from any true-up determinations made by the District. Regardless of whether the conditions of this subsection are met, any transferee shall take title subject to the terms of this Agreement, but only to the extent this Agreement applies to the portion of the Property so transferred. As a point of clarification, and provided that any True-Up Payment is first made (which may be confirmed from an estoppel letter issued by the District through its District Manager), any platted lot conveyed to an end user with a home that has received a certificate of occupancy is automatically and forever released from the terms and conditions of this Agreement. Also provided that any True-Up Payment is first made (which may be confirmed from an estoppel letter issued by the District through its District Manager), any platted lot that is restricted from re-platting and is conveyed to a homebuilder is automatically and forever released from the terms and conditions of this Agreement.

7. **ATTORNEYS' FEES AND COSTS.** In the event that either party is required to enforce this Agreement by court proceedings or otherwise, then the parties agree that the prevailing party shall be entitled to recover from the other all fees and costs incurred, including reasonable attorneys' fees and costs for trial, alternative dispute resolution, or appellate proceedings.

8. **AMENDMENTS.** Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both the District and the Landowner, but only after satisfaction of the conditions set forth in Section 12.

9. **AUTHORIZATION.** The execution of this Agreement has been duly authorized by the appropriate body or official of the District and the Landowner; both the District and the Landowner have complied with all the requirements of law; and both the District and the Landowner have full power and authority to comply with the terms and provisions of this instrument.

10. **NOTICE.** All notices, requests, consents, and other communications hereunder ("**Notices**") shall be in writing and shall be delivered, mailed by First Class Mail, postage prepaid, or

teletyped or hand delivered to the parties, at the addresses first set forth above. Except as otherwise provided herein, any Notice shall be deemed received only upon actual delivery at the address set forth herein. If mailed as provided above, Notices shall be deemed delivered on the third business day unless actually received earlier. Notices hand delivered after 5:00 p.m. (at the place of delivery) or on a non-business day, shall be deemed received on the next business day. If any time for giving Notice contained in this Agreement would otherwise expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Saturdays, Sundays, and legal holidays recognized by the United States government shall not be regarded as business days. Counsel for the parties may deliver Notice on behalf of the parties. Any party or other person to whom Notices are to be sent or copied may notify the other parties and addressees of any change in name, address or teletype number to which Notices shall be sent by providing the same on five (5) days written notice to the parties and addressees set forth herein. Notwithstanding the foregoing, to the extent Florida law requires notice to enforce the collection of assessments placed on property by the District, then the provision of such notice shall be in lieu of any additional notice required by this Agreement.

11. **ARM'S LENGTH TRANSACTION.** This Agreement has been negotiated fully between the District and the Landowner as an arm's length transaction. Both parties participated fully in the preparation of this Agreement and received the advice of counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, both parties are deemed to have drafted, chosen, and selected the language, and the doubtful language will not be interpreted or construed against either the District or the Landowner.

12. **THIRD PARTY BENEFICIARIES.** Except as set forth below, this Agreement is solely for the benefit of the District and the Landowner and no right or cause of action shall accrue upon or by reason, to or for the benefit of any third party not a formal party to this Agreement. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the District and the Landowner any right, remedy, or claim under or by reason of this Agreement or any of the provisions or conditions of this Agreement; and all of the provisions, representations, covenants, and conditions contained in this Agreement shall inure to the sole benefit of and shall be binding upon the District and the Landowner and their respective representatives, successors, and assigns.

Notwithstanding the foregoing, the Trustee, acting at the direction of the Majority Owners of the Bonds, shall have the right to directly enforce the provisions of this Agreement. The Trustee shall not be deemed to have assumed any obligations under this Agreement. This Agreement may not be assigned or materially amended, and the Project may not be materially amended, without the written consent of the Trustee, acting at the direction of the Majority Owners of the Bonds, which consent shall not be unreasonably withheld.

13. **APPLICABLE LAW AND VENUE.** This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida. Each party consents that the venue for any litigation arising out of or related to this Agreement shall be in the County in which the District is located.

14. **PUBLIC RECORDS.** The Landowner understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records and treated as such in accordance with Florida law.

15. **SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Agreement shall not affect the validity or enforceability of the remaining portions of this Agreement, or any part of this Agreement not held to be invalid or unenforceable.

16. **LIMITATIONS ON GOVERNMENTAL LIABILITY.** Nothing in this Agreement shall be deemed as a waiver of immunity or limits of liability of the District beyond any statutory limited waiver of immunity or limits of liability which may have been adopted by the Florida Legislature in Section 768.28, *Florida Statutes*, or other law, and nothing in this Agreement shall inure to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred by sovereign immunity or by other operation of law.

17. **HEADINGS FOR CONVENIENCE ONLY.** The descriptive headings in this Agreement are for convenience only and shall not control nor affect the meaning or construction of any of the provisions of this Agreement.

18. **COUNTERPARTS.** This Agreement may be executed in any number of counterparts, each of which when executed and delivered shall be an original; however, all such counterparts together shall constitute, but one and the same instrument. Signature and acknowledgment pages, if any, may be detached from the counterparts and attached to a single copy of this document to physically form one document.

[THIS SPACE INTENTIONALLY LEFT BLANK]

WHEREFORE, the parties below execute the *True-Up Agreement* to be effective as of July 28, 2023, the date of the closing on the Bonds.

WITNESS

**WESTVIEW SOUTH COMMUNITY
DEVELOPMENT DISTRICT**

By: _____
Name: _____

By: _____
Heather Issacs, its Assistant Secretary

By: _____
Name: _____

STATE OF _____
COUNTY OF _____

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ____ day of July, 2023, by Heather Issacs, Assistant Secretary of WESTVIEW SOUTH COMMUNITY DEVELOPMENT DISTRICT, who appeared before me this day in person, and who is either personally known to me, or produced _____ as identification.

NOTARY PUBLIC, STATE OF _____

(NOTARY SEAL)

Name: _____
(Name of Notary Public, Printed, Stamped or
Typed as Commissioned)

[SIGNATURE PAGE FOR TRUE-UP AGREEMENT]

WITNESS

AVATAR PROPERTIES INC.

By: _____
Name: _____

By: _____
Josh Kalin, Authorized Agent

By: _____
Name: _____

STATE OF _____
COUNTY OF _____

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ____ day of July, 2023, by Josh Kalin, as Authorized Agent of **AVATAR PROPERTIES INC.**, who appeared before me this day in person, and who is either personally known to me, or produced _____ as identification.

(NOTARY SEAL)

NOTARY PUBLIC, STATE OF _____

Name: _____
(Name of Notary Public, Printed, Stamped or Typed as Commissioned)

EXHIBIT A: Legal Description of Property

WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT

7C

This instrument was prepared by:

Kutak Rock LLP
107 W. College Ave.
Tallahassee, Florida 32301

**COLLATERAL ASSIGNMENT AND ASSUMPTION OF DEVELOPMENT RIGHTS RELATING TO THE 2023
ASSESSMENT AREA ONE PROJECT**

**THIS COLLATERAL ASSIGNMENT AND ASSUMPTION OF DEVELOPMENT RIGHTS RELATING TO
THE 2023 ASSESSMENT AREA ONE PROJECT (“Agreement”)** is made and entered into, by and between:

Westview South Community Development District, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, and whose mailing address is District’s Manager, c/o Wrathell Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 (“**District**”); and

LT Westview, LLC, a Delaware limited liability company, the owner and developer of certain lands within the boundary of the District, and whose mailing address is 2600 Lake Lucien Drive, Suite 350, Maitland, Florida 32751 (“**Developer**”).

RECITALS

WHEREAS, the District was established pursuant to the Uniform Community Development District Act of 1980, Chapter 190, *Florida Statutes*, as amended (“**Act**”), and is validly existing under the Constitution and laws of the State of Florida; and

WHEREAS, the Act authorizes the District to issue bonds for the purposes, among others, of planning, financing, constructing, and acquiring certain infrastructure, including roadways, stormwater management, utilities (water & wastewater), offsite improvements, landscaping/hardscaping/irrigation, conservation, underground conduit, and other infrastructure within or without the boundaries of the District; and

WHEREAS, the District proposes to issue \$48,000,000.00 Special Assessment Bonds, Series 2023 (Assessment Area One – 2023 Project Area) (“**Bonds**”) to finance certain public infrastructure known as the “Assessment Area One 2023 Project” (“**Project**”), as defined in that certain *First Supplemental Engineer’s Report (2023 Projects)*, dated May 31, 2023 (“**Engineer’s Report**”), and the *Amended and Restated Master Special Assessment Methodology Report*, dated April 12, 2023, as supplemented by the *Final First Supplemental Special Assessment Methodology Report*, dated July 11, 2023 (together, “**Assessment Report**”); and

WHEREAS, the security for the repayment of the Bonds is the special assessments (“**Assessments**”) levied against benefitted lands within “Assessment Area One – 2023 Project Area” (“**Property**”), the legal description of which is attached hereto as **Exhibit A**; and

WHEREAS, the Property is presently planned to include certain planned product types and units¹ (as used herein with respect to the planned units and/or the undeveloped lands within the Property that may be developed into the planned units and that will fully secure the Assessments, the “Lots”) within the Property; and

WHEREAS, “Development Completion” will occur when the District’s Project is complete, all Lots have been developed, and all other infrastructure work necessary to support the Lots has been completed; and

WHEREAS, prior to Development Completion, there is an increased likelihood that adverse changes to local or national economic conditions may result in a default in the payment of the Assessments securing the Bonds; and

WHEREAS, in the event of default in the payment of the Assessments, the District has certain remedies – namely, if the Assessments are direct billed, the remedy available to the District would be an action in foreclosure, or if the Assessments are collected pursuant to Florida’s uniform method of collection, the remedy for non-payment of the Assessments is the sale of tax-certificates (collectively, “Remedial Rights”); and

WHEREAS, in the event the District exercises its Remedial Rights, the District will require the assignment of certain Development Rights (defined below) to complete development of the community; and

WHEREAS, the rights assigned to the District hereunder shall be exercised in a manner which will not materially affect the intended development of the Property.

NOW, THEREFORE, in consideration of the above recitals which the parties hereby agree are true and correct and are hereby incorporated by reference and other good and valuable consideration, the receipt and sufficiency of which are acknowledged, the Developer and the District agree as follows:

1. **COLLATERAL ASSIGNMENT. *Development Rights***. The Developer hereby collaterally assigns to the District, to the extent assignable and to the extent that they are owned or controlled by the Developer at execution of this Agreement or subsequently acquired by the Developer, all of the Developer’s development rights relating to development of the Property and/or the Project (herein, collectively, “**Development Rights**”), as security for the Developer’s payment and performance and discharge of its obligation to pay the Assessments levied against the Property owned by the Developer from time to time. The Development Rights shall include the items listed in subsections (a) through (i) below as they pertain to development of the Property and/or the Project:

(a) Zoning approvals, density approvals and entitlements, concurrency and capacity certificates, and development agreements.

¹ The number and type of Lots may vary based on final development. Ultimately, and subject to true-up determinations, the Developer is obligated to develop sufficient residential units (i.e., presently planned for 1,290 residential units, or 1,239.35 EAUs) that would absorb the full allocation of Assessments securing the Bonds, where such Assessments are based on the assessment levels for each product type established in the Assessment Report.

(b) Engineering and construction plans and specifications for grading, roadways, site drainage, stormwater drainage, signage, water distribution, wastewater collection, and other improvements.

(c) Preliminary and final site plans.

(d) Architectural plans and specifications for public buildings and other public improvements relating to the Property.

(e) Permits, approvals, resolutions, variances, licenses, and franchises granted by governmental authorities, or any of their respective agencies, for or affecting the development within the Property and construction of improvements thereon, or off-site to the extent such off-site improvements are necessary or required for Development Completion.

(f) Contracts with engineers, architects, land planners, landscape architects, consultants, contractors, and suppliers for or relating to the construction of the development within the Property or the construction of improvements thereon.

(g) All declarant's rights under any homeowner's association or other similar governing entity with respect to the Property.

(h) All impact fee credits.

(i) All future creations, changes, extensions, revisions, modifications, substitutions, and replacements of any of the foregoing.

Exclusions. Notwithstanding the foregoing, the Development Rights shall not include any rights which relate solely to: (i) Lots conveyed to homebuilders or end-users, or (ii) any property which has been conveyed to the County, the District, any unaffiliated homebuilder, any utility provider, or any governmental or quasi-governmental entity as may be required by applicable permits, approvals, plats, entitlements or regulations affecting the District, if any (items (i) and (ii) referred to herein as "**Permitted Transfer**").

Rights Inchoate. The assignment and assumption of rights under this Agreement shall be inchoate and shall only become an absolute assignment and assumption of the Development Rights, upon failure of the Developer to pay the Assessments levied against the Property; provided, however, that such assignment shall only be absolute to the extent that: (i) this Agreement has not been terminated earlier pursuant to the term of this Agreement, (ii) a Permitted Transfer has not already occurred with respect to the Development Rights, or (iii) a Lot is conveyed to a homebuilder or end-user, in which event such Lot shall be released automatically herefrom.

Rights Severable. To the extent that any Development Rights apply to the Property and additional lands, or to Property that is the subject of a Permitted Transfer, the Developer shall at the request of the District cooperate and take reasonable steps to separate such rights for the District's use.

2. **WARRANTIES BY DEVELOPER.** The Developer represents and warrants to the District that:

(a) Other than Permitted Transfers, the Developer has made no assignment of the Development Rights to any person other than District.

(b) The Developer is not prohibited under agreement with any other person or under any judgment or decree from the execution and delivery of this Agreement.

(c) No action has been brought or threatened which would in any way interfere with the right of the Developer to execute this Agreement and perform all of the Developer's obligations herein contained.

(d) Any transfer, conveyance or sale of the Property shall subject any and all affiliated entities or successors-in-interest of the Developer to the Agreement, except to the extent of a Permitted Transfer.

3. **COVENANTS.** The Developer covenants with District that during the Term (as defined herein):

(a) The Developer will use reasonable, good faith efforts to: (i) fulfill, perform, and observe each and every material condition and covenant of the Developer relating to the Development Rights and (ii) give notice to the District of any claim of default relating to the Development Rights given to or by the Developer, together with a complete copy of any such claim.

(b) The Developer agrees not to take any action that would decrease the development entitlements to a level below the amount necessary to support the then outstanding Assessments; to take any action to modify, waive, release or terminate the Development Rights in a manner that would materially impair or impede Development Completion; or otherwise take any action that would materially impair or impede Development Completion.

4. **EVENTS OF DEFAULT.** Any breach of the Developer's warranties contained in Section 2 hereof or breach of covenants contained in Section 3 hereof shall, after the giving of written notice and an opportunity to cure (which cure period shall be not more than thirty (30) days), constitute an "Event of Default" under this Agreement. An Event of Default shall also include the transfer of title to Lots owned by Developer pursuant to a judgment of foreclosure entered by a court of competent jurisdiction in favor of District (or its designee) or a deed in lieu of foreclosure to District (or its designee), or the acquisition of title to such Lots through the sale of tax certificates.**DISTRICT OBLIGATIONS.** Nothing herein shall be construed as an obligation on the part of the District to accept any liability for all or any portion of the Development Rights unless it chooses to do so in its sole discretion and is legally permitted to do so. Nor shall any provision hereunder be construed to place any liability or obligation on the District for compliance with the terms and provisions of all or any portion of the Development Rights. **REMEDIES UPON DEFAULT.** Upon an Event of Default, the District or its designee may, as the District's sole and exclusive remedies, take any or all of the following actions, at the District's option:

(a) Perform any and all obligations of the Developer relating to the Development Rights and exercise any and all rights of the Developer therein as fully as the Developer could.

(b) Initiate, appear in, or defend any action arising out of or affecting the Development Rights.

(c) Further assign any and all of the Development Rights to a third party acquiring title to the Property or any portion thereof from the District or at a District foreclosure sale.

7. **AUTHORIZATION IN EVENT OF DEFAULT.** In the Event of Default, the Developer does hereby authorize and shall direct any party to any agreement relating to the Development Rights to tender performance thereunder to the District or its designee upon written notice and request from the District. Any such performance in favor of the District or its designee shall constitute a full release and discharge to the extent of such performance as fully as though made directly to the Developer.**SECURITY AGREEMENT.** This Agreement shall be a security agreement between the Developer, as the debtor, and the District, as the secured party, covering the Development Rights that constitute personal property governed by the Florida Uniform Commercial Code ("**Code**"), and the Developer grants to the District a security interest in such Development Rights. In addition to the District's other rights hereunder, and upon an Event of Default, the District shall have the right to file any and all financing statements that may be required by the District to establish and maintain the validity and priority of the District's security interest rights of a secured party under the Code.

9. **TERM; TERMINATION.** Unless the assignment of Development Rights becomes absolute, this Agreement shall automatically terminate upon the earliest to occur of the following: (i) payment of the Bonds in full; (ii) Development Completion; and (iii) upon occurrence of a Permitted Transfer, but only to the extent that such Development Rights are with respect to lands that are the subject of the Permitted Transfer (herein, the "**Term**").

10. **AMENDMENT.** This Agreement may be modified in writing only by the mutual agreement of all parties hereto, and only after satisfaction of the conditions set forth in Section 16.

11. **ASSIGNMENT.** This Agreement shall constitute a covenant running with title to the Property, binding upon the Developer and its successors and assigns as to the Property or portions thereof. Any transferee shall take title subject to the terms of this Agreement and with respect to the portion of the Property so transferred, provided however that this Agreement shall not apply to any portion of the Property that is the subject of a Permitted Transfer.

12. **ATTORNEYS' FEES AND COSTS.** In the event that either party is required to enforce this Agreement by court proceedings or otherwise, then the parties agree that the prevailing party shall be entitled to recover from the other all fees and costs incurred, including reasonable attorneys' fees and costs for trial, alternative dispute resolution, or appellate proceedings.

13. **AUTHORIZATION.** The execution of this Agreement has been duly authorized by the appropriate body or official of the District and the Developer; both the District and the Developer have complied with all the requirements of law; and both the District and the Developer have full power and authority to comply with the terms and provisions of this instrument.

14. **NOTICES.** All notices, requests, consents and other communications under this Agreement ("**Notices**") shall be in writing and shall be delivered, mailed by First Class Mail, postage prepaid, or overnight delivery service, to the parties, at the addresses first set forth above. Except as otherwise provided in this Agreement, any Notice shall be deemed received only upon actual delivery at the address set forth above. Notices delivered after 5:00 p.m. (at the place of delivery) or on a non-business day, shall be deemed received on the next business day. If any time for giving Notice contained in this Agreement would otherwise expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Saturdays, Sundays, and legal holidays recognized by the United States

government shall not be regarded as business days. Counsel for the District and counsel for the Developer may deliver Notice on behalf of the District and the Developer, respectively. Any party or other person to whom Notices are to be sent or copied may notify the other parties and addressees of any change in name or address to which Notices shall be sent by providing the same on five (5) days written notice to the parties and addressees set forth herein.

15. **ARM'S LENGTH TRANSACTION.** This Agreement has been negotiated fully between the District and the Developer as an arm's length transaction. Both parties participated fully in the preparation of this Agreement and received the advice of counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, both parties are deemed to have drafted, chosen, and selected the language, and the doubtful language will not be interpreted or construed against either the District or the Developer.

16. **THIRD PARTY BENEFICIARIES.** Except as set forth in the following paragraph, this Agreement is solely for the benefit of the District and the Developer and no right or cause of action shall accrue upon or by reason, to or for the benefit of any third party not a formal party to this Agreement. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person other than the District and the Developer any right, remedy, or claim under or by reason of this Agreement or any of the provisions or conditions of this Agreement; and all of the provisions, representations, covenants, and conditions contained in this Agreement shall inure to the sole benefit of and shall be binding upon the District and the Developer and their respective representatives, successors, and assigns.

Notwithstanding the foregoing, the Trustee, acting at the direction of the Majority Owners of the Bonds, shall have the right to directly enforce the provisions of this Agreement. The Trustee shall not be deemed to have assumed any obligations under this Agreement. This Agreement may not be assigned or materially amended, and the Project may not be materially amended, without the written consent of the Trustee, acting at the direction of the Majority Owners of the Bonds, which consent shall not be unreasonably withheld.

17. **APPLICABLE LAW AND VENUE.** This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida. Each party consents that the venue for any litigation arising out of or related to this Agreement shall be in the County in which the District is located.

18. **PUBLIC RECORDS.** The Developer understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records and treated as such in accordance with Florida law.

19. **SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Agreement shall not affect the validity or enforceability of the remaining portions of this Agreement, or any part of this Agreement not held to be invalid or unenforceable.

20. **LIMITATIONS ON GOVERNMENTAL LIABILITY.** Nothing in this Agreement shall be deemed as a waiver of immunity or limits of liability of the District beyond any statutory limited waiver of immunity or limits of liability which may have been adopted by the Florida Legislature in Section 768.28, *Florida Statutes*, or other law, and nothing in this Agreement shall inure to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred by sovereign immunity or by other operation of law.

21. **HEADINGS FOR CONVENIENCE ONLY.** The descriptive headings in this Agreement are for convenience only and shall not control nor affect the meaning or construction of any of the provisions of this Agreement.

22. **COUNTERPARTS.** This Agreement may be executed in any number of counterparts, each of which when executed and delivered shall be an original; however, all such counterparts together shall constitute, but one and the same instrument. Signature and acknowledgment pages, if any, may be detached from the counterparts and attached to a single copy of this document to physically form one document.

[SIGNATURES TO FOLLOW]

WHEREFORE, the parties below execute the *Collateral Assignment and Assumption of Development Rights Relating to the 2023 Assessment Area Project* to be effective as of July 28, 2023, the closing date on the Bonds.

WITNESS

**WESTVIEW SOUTH COMMUNITY
DEVELOPMENT DISTRICT**

By: _____
Name: _____

By: _____
Heather Issacs, its Assistant Secretary

By: _____
Name: _____

STATE OF _____
COUNTY OF _____

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ____ day of July, 2023, by Heather Issacs, Assistant Secretary of WESTVIEW SOUTH COMMUNITY DEVELOPMENT DISTRICT, who appeared before me this day in person, and who is either personally known to me, or produced _____ as identification.

NOTARY PUBLIC, STATE OF _____

(NOTARY SEAL)

Name: _____
(Name of Notary Public, Printed, Stamped or
Typed as Commissioned)

[SIGNATURE PAGE FOR COLLATERAL ASSIGNMENT AGREEMENT]

WITNESS

LT WESTVIEW, LLC

By: TM Westview Member, LLC, its Manager

By: _____

Name: _____

By: _____

Josh Kalin, its Authorized Agent

By: _____

Name: _____

STATE OF _____

COUNTY OF _____

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ____ day of July, 2023, by Josh Kalin, as Authorized Agent of TM Westview Member, LLC, the Manager of **LT WESTVIEW, LLC**, who appeared before me this day in person, and who is either personally known to me, or produced _____ as identification.

(NOTARY SEAL)

NOTARY PUBLIC, STATE OF _____

Name: _____

(Name of Notary Public, Printed, Stamped or Typed as Commissioned)

EXHIBIT A: Legal Description of Property

WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT

7D

This instrument was prepared by:

Kutak Rock LLP
107 W. College Ave.
Tallahassee, Florida 32301

**COLLATERAL ASSIGNMENT AND ASSUMPTION OF DEVELOPMENT RIGHTS RELATING TO THE
ASSESSMENT AREA TWO PROJECT**

THIS COLLATERAL ASSIGNMENT AND ASSUMPTION OF DEVELOPMENT RIGHTS RELATING TO THE ASSESSMENT AREA TWO PROJECT (“Agreement”) is made and entered into, by and among:

Westview South Community Development District, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, and whose mailing address is District’s Manager, c/o Wrathell Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 (“**District**”); and

LT Westview, LLC, a Delaware limited liability company, the owner and developer of certain lands within the boundary of the District, and whose mailing address is 2600 Lake Lucien Drive, Suite 350, Maitland, Florida 32751 (“**Master Developer**”); and

Taylor Morrison of Florida, Inc., a Florida corporation, the developer of certain lands within the Property, as such term is defined herein, and whose mailing address is 2600 Lake Lucien Drive, Suite 350, Maitland, Florida 32751 (“**Assessment Area Two Developer**”); and

Avatar Properties Inc., a Florida corporation, the owner of the lands within the Property, as such term is defined herein, and whose mailing address is 2600 Lake Lucien Drive, Suite 350, Maitland, Florida 32751 (“**Assessment Area Two Landowner**”).

RECITALS

WHEREAS, the District was established pursuant to the Uniform Community Development District Act of 1980, Chapter 190, *Florida Statutes*, as amended (“**Act**”), and is validly existing under the Constitution and laws of the State of Florida; and

WHEREAS, the Act authorizes the District to issue bonds for the purposes, among others, of planning, financing, constructing, and acquiring certain infrastructure, including roadways, stormwater management, utilities (water & wastewater), offsite improvements, landscaping/hardscaping/irrigation, conservation, underground conduit, and other infrastructure within or without the boundaries of the District; and

WHEREAS, the District proposes to issue \$8,740,000.00 Special Assessment Bonds, Series 2023 (Assessment Area Two) (“**Bonds**”) to finance certain public infrastructure known as the “Assessment Area Two Project” (“**Project**”), as defined in that certain *First Supplemental Engineer’s Report (2023 Projects)*, dated May 31, 2023 (“**Engineer’s Report**”), and the *Amended and Restated Master Special Assessment*

Methodology Report, dated April 12, 2023, as supplemented by the *Final First Supplemental Special Assessment Methodology Report*, dated July 11, 2023 (together, “**Assessment Report**”); and

WHEREAS, the security for the repayment of the Bonds is the special assessments (“**Assessments**”) levied against benefitted lands within “Assessment Area Two” (“**Property**”), the legal description of which is attached hereto as **Exhibit A**; and

WHEREAS, the Property is presently planned to include certain planned product types and units¹ (as used herein with respect to the planned units and/or the undeveloped lands within the Property that may be developed into the planned units and that will fully secure the Assessments, the “**Lots**”) within the Property; and

WHEREAS, “**Development Completion**” will occur when the District’s Project is complete, all Lots have been developed, and all other infrastructure work necessary to support the Lots has been completed; and

WHEREAS, prior to Development Completion, there is an increased likelihood that adverse changes to local or national economic conditions may result in a default in the payment of the Assessments securing the Bonds; and

WHEREAS, in the event of default in the payment of the Assessments, the District has certain remedies – namely, if the Assessments are direct billed, the remedy available to the District would be an action in foreclosure, or if the Assessments are collected pursuant to Florida’s uniform method of collection, the remedy for non-payment of the Assessments is the sale of tax-certificates (collectively, “**Remedial Rights**”); and

WHEREAS, in the event the District exercises its Remedial Rights, the District will require the assignment of certain Development Rights (defined below) to complete development of the community; and

WHEREAS, the rights assigned to the District hereunder shall be exercised in a manner which will not materially affect the intended development of the Property.

NOW, THEREFORE, in consideration of the above recitals which the parties hereby agree are true and correct and are hereby incorporated by reference and other good and valuable consideration, the receipt and sufficiency of which are acknowledged, the Master Developer, Assessment Area Two Developer, and Assessment Area Two Landowner (the “**Assessment Area Two Entities**”, individually or collectively, as the context may require), and the District agree as follows:

1. **COLLATERAL ASSIGNMENT. Development Rights**. The Assessment Area Two Entities hereby collaterally assigns to the District, to the extent assignable and to the extent that they are owned or controlled by the Assessment Area Two Entities at execution of this Agreement or subsequently acquired by the Master Developer, Assessment Area Two Developer, or Assessment Area Two Landowner,

¹ The number and type of Lots may vary based on final development. Ultimately, and subject to true-up determinations, the Assessment Area Two Entities are obligated to develop sufficient residential units (i.e., presently planned for 439 residential units, or 516 EAUs) that would absorb the full allocation of Assessments securing the Bonds, where such Assessments are based on the assessment levels for each product type established in the Assessment Report.

all of the Assessment Area Two Entities' respective development rights relating to development of the Property and/or the Project (herein, collectively, "**Development Rights**"), as security for the Assessment Area Two Landowner's payment and performance and discharge of its obligation to pay the Assessments levied against the Property owned by the Assessment Area Two Landowner from time to time. The Development Rights shall include the items listed in subsections (a) through (i) below as they pertain to development of the Property and/or the Project:

(a) Zoning approvals, density approvals and entitlements, concurrency and capacity certificates, and development agreements.

(b) Engineering and construction plans and specifications for grading, roadways, site drainage, stormwater drainage, signage, water distribution, wastewater collection, and other improvements.

(c) Preliminary and final site plans.

(d) Architectural plans and specifications for public buildings and other public improvements relating to the Property.

(e) Permits, approvals, resolutions, variances, licenses, and franchises granted by governmental authorities, or any of their respective agencies, for or affecting the development within the Property and construction of improvements thereon, or off-site to the extent such off-site improvements are necessary or required for Development Completion.

(f) Contracts with engineers, architects, land planners, landscape architects, consultants, contractors, and suppliers for or relating to the construction of the development within the Property or the construction of improvements thereon.

(g) All declarant's rights under any homeowner's association or other similar governing entity with respect to the Property.

(h) All impact fee credits.

(i) All future creations, changes, extensions, revisions, modifications, substitutions, and replacements of any of the foregoing.

Exclusions. Notwithstanding the foregoing, the Development Rights shall not include any rights which relate solely to: (i) Lots conveyed to homebuilders or end-users, or (ii) any property which has been conveyed to the County, the District, any unaffiliated homebuilder, any utility provider, or any governmental or quasi-governmental entity as may be required by applicable permits, approvals, plats, entitlements or regulations affecting the District, if any (items (i) and (ii) referred to herein as "**Permitted Transfer**").

Rights Inchoate. The assignment and assumption of rights under this Agreement shall be inchoate and shall only become an absolute assignment and assumption of the Development Rights, upon failure of the Assessment Area Two Landowner to pay the Assessments levied against the Property; provided, however, that such assignment shall only be absolute to the extent that: (i) this Agreement has not been terminated earlier pursuant to the term of this Agreement, (ii) a Permitted Transfer has not

already occurred with respect to the Development Rights, or (iii) a Lot is conveyed to a homebuilder or end-user, in which event such Lot shall be released automatically herefrom.

Rights Severable. To the extent that any Development Rights apply to the Property and additional lands, or to Property that is the subject of a Permitted Transfer, the Assessment Area Two Entities shall at the request of the District cooperate and take reasonable steps to separate such rights for the District's use.

2. **WARRANTIES BY THEASSESSMENT AREA TWO ENTITIES.** The Assessment Area Two Entities represent and warrant to the District that:

(a) Other than Permitted Transfers, they have made no assignment of the Development Rights to any person other than District.

(b) The Assessment Area Two Entities are not prohibited under agreement with any other person or under any judgment or decree from the execution and delivery of this Agreement.

(c) No action has been brought or threatened which would in any way interfere with the right of the Assessment Area Two Entities to execute this Agreement and perform all of their respective obligations herein contained.

(d) Any transfer, conveyance or sale of the Property shall subject any and all affiliated entities or successors-in-interest of the Assessment Area Two Entities to the Agreement, except to the extent of a Permitted Transfer.

3. **COVENANTS.** The Assessment Area Two Entities covenant with District that during the Term (as defined herein):

(a) The Assessment Area Two Entities will use reasonable, good faith efforts to: (i) fulfill, perform, and observe each and every material condition and covenant relating to the Development Rights and (ii) give notice to the District of any claim of default relating to the Development Rights given to or by the Assessment Area Two Entities, together with a complete copy of any such claim.

(b) The Assessment Area Two Entities agree not to take any action that would decrease the development entitlements to a level below the amount necessary to support the then outstanding Assessments; to take any action to modify, waive, release or terminate the Development Rights in a manner that would materially impair or impede Development Completion; or otherwise take any action that would materially impair or impede Development Completion.

4. **EVENTS OF DEFAULT.** Any breach by the Assessment Area Two Entities of their respective warranties contained in Section 2 hereof or breach of covenants contained in Section 3 hereof shall, after the giving of written notice and an opportunity to cure (which cure period shall be not more than thirty (30) days), constitutes an "Event of Default" under this Agreement. An Event of Default shall also include the transfer of title to Lots owned by Assessment Area Two Landowner pursuant to a judgment of foreclosure entered by a court of competent jurisdiction in favor of District (or its designee) or a deed in lieu of foreclosure to District (or its designee), or the acquisition of title to such Lots through the sale of tax certificates.**DISTRICT OBLIGATIONS.** Nothing herein shall be construed as an obligation on the part of the District to accept any liability for all or any portion of the Development Rights unless it chooses to do so in its sole discretion and is legally permitted to do so. Nor shall any provision hereunder be construed

to place any liability or obligation on the District for compliance with the terms and provisions of all or any portion of the Development Rights.**REMEDIES UPON DEFAULT.** Upon an Event of Default, the District or its designee may, as the District's sole and exclusive remedies, take any or all of the following actions, at the District's option:

(a) Perform any and all obligations of the Assessment Area Two Entities relating to the Development Rights and exercise any and all rights of the Assessment Area Two Entities therein as fully as the Developer could.

(b) Initiate, appear in, or defend any action arising out of or affecting the Development Rights.

(c) Further assign any and all of the Development Rights to a third party acquiring title to the Property or any portion thereof from the District or at a District foreclosure sale.

7. **AUTHORIZATION IN EVENT OF DEFAULT.** In the Event of Default, the Assessment Area Two Entities do hereby authorize and shall direct any party to any agreement relating to the Development Rights to tender performance thereunder to the District or its designee upon written notice and request from the District. Any such performance in favor of the District or its designee shall constitute a full release and discharge to the extent of such performance as fully as though made directly to the Assessment Area Two Entities.**SECURITY AGREEMENT.** This Agreement shall be a security agreement among the Assessment Area Two Entities, as the debtors, and the District, as the secured party, covering the Development Rights that constitute personal property governed by the Florida Uniform Commercial Code ("**Code**"), and the and the Assessment Area Two Entities each grant to the District a security interest in such Development Rights. In addition to the District's other rights hereunder, and upon an Event of Default, the District shall have the right to file any and all financing statements that may be required by the District to establish and maintain the validity and priority of the District's security interest rights of a secured party under the Code.

9. **TERM; TERMINATION.** Unless the assignment of Development Rights becomes absolute, this Agreement shall automatically terminate upon the earliest to occur of the following: (i) payment of the Bonds in full; (ii) Development Completion; and (iii) upon occurrence of a Permitted Transfer, but only to the extent that such Development Rights are with respect to lands that are the subject of the Permitted Transfer (herein, the "**Term**").

10. **AMENDMENT.** This Agreement may be modified in writing only by the mutual agreement of all parties hereto, and only after satisfaction of the conditions set forth in Section 16.

11. **ASSIGNMENT.** This Agreement shall constitute a covenant running with title to the Property, binding upon the Assessment Area Two Entities and their respective successors and assigns as to the Property or portions thereof. Any transferee shall take title subject to the terms of this Agreement and with respect to the portion of the Property so transferred, provided however that this Agreement shall not apply to any portion of the Property that is the subject of a Permitted Transfer.

12. **ATTORNEYS' FEES AND COSTS.** In the event that any party is required to enforce this Agreement by court proceedings or otherwise, then the parties agree that the prevailing party shall be entitled to recover from the other all fees and costs incurred, including reasonable attorneys' fees and costs for trial, alternative dispute resolution, or appellate proceedings.

13. **AUTHORIZATION.** The execution of this Agreement has been duly authorized by the appropriate body or official of the District and the Assessment Area Two Entities; the District and the Assessment Area Two Entities have complied with all the requirements of law; and the District and the Assessment Area Two Entities have full power and authority to comply with the terms and provisions of this instrument.

14. **NOTICES.** All notices, requests, consents and other communications under this Agreement (“**Notices**”) shall be in writing and shall be delivered, mailed by First Class Mail, postage prepaid, or overnight delivery service, to the parties, at the addresses first set forth above. Except as otherwise provided in this Agreement, any Notice shall be deemed received only upon actual delivery at the address set forth above. Notices delivered after 5:00 p.m. (at the place of delivery) or on a non-business day, shall be deemed received on the next business day. If any time for giving Notice contained in this Agreement would otherwise expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Saturdays, Sundays, and legal holidays recognized by the United States government shall not be regarded as business days. Counsel for the District and counsel for the Developer may deliver Notice on behalf of the District and the Developer, respectively. Any party or other person to whom Notices are to be sent or copied may notify the other parties and addressees of any change in name or address to which Notices shall be sent by providing the same on five (5) days written notice to the parties and addressees set forth herein.

15. **ARM’S LENGTH TRANSACTION.** This Agreement has been negotiated fully among the District and the Assessment Area Two Entities as an arm’s length transaction. All parties participated fully in the preparation of this Agreement and received the advice of counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, all parties are deemed to have drafted, chosen, and selected the language, and the doubtful language will not be interpreted or construed against the District or the Assessment Area Two Entities.

16. **THIRD PARTY BENEFICIARIES.** Except as set forth in the following paragraph, this Agreement is solely for the benefit of the District and the Assessment Area Two Entities and no right or cause of action shall accrue upon or by reason, to or for the benefit of any third party not a formal party to this Agreement. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person other than the District and the Assessment Area Two Entities any right, remedy, or claim under or by reason of this Agreement or any of the provisions or conditions of this Agreement; and all of the provisions, representations, covenants, and conditions contained in this Agreement shall inure to the sole benefit of and shall be binding upon the District and Assessment Area Two Landowner and their respective representatives, successors, and assigns.

Notwithstanding the foregoing, the Trustee, acting at the direction of the Majority Owners of the Bonds, shall have the right to directly enforce the provisions of this Agreement. The Trustee shall not be deemed to have assumed any obligations under this Agreement. This Agreement may not be assigned or materially amended, and the Project may not be materially amended, without the written consent of the Trustee, acting at the direction of the Majority Owners of the Bonds, which consent shall not be unreasonably withheld.

17. **APPLICABLE LAW AND VENUE.** This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida. Each party consents that the venue for any litigation arising out of or related to this Agreement shall be in the County in which the District is located.

18. **PUBLIC RECORDS.** The Developer understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records and treated as such in accordance with Florida law.

19. **SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Agreement shall not affect the validity or enforceability of the remaining portions of this Agreement, or any part of this Agreement not held to be invalid or unenforceable.

20. **LIMITATIONS ON GOVERNMENTAL LIABILITY.** Nothing in this Agreement shall be deemed as a waiver of immunity or limits of liability of the District beyond any statutory limited waiver of immunity or limits of liability which may have been adopted by the Florida Legislature in Section 768.28, *Florida Statutes*, or other law, and nothing in this Agreement shall inure to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred by sovereign immunity or by other operation of law.

21. **HEADINGS FOR CONVENIENCE ONLY.** The descriptive headings in this Agreement are for convenience only and shall not control nor affect the meaning or construction of any of the provisions of this Agreement.

22. **COUNTERPARTS.** This Agreement may be executed in any number of counterparts, each of which when executed and delivered shall be an original; however, all such counterparts together shall constitute, but one and the same instrument. Signature and acknowledgment pages, if any, may be detached from the counterparts and attached to a single copy of this document to physically form one document.

[SIGNATURES TO FOLLOW]

WHEREFORE, the parties below execute the *Collateral Assignment and Assumption of Development Rights Relating to the 2023 Assessment Area Project* to be effective as of July 28, 2023, the closing date on the Bonds.

WITNESS

**WESTVIEW SOUTH COMMUNITY
DEVELOPMENT DISTRICT**

By: _____
Name: _____

By: _____
Heather Issacs, its Assistant Secretary

By: _____
Name: _____

STATE OF _____
COUNTY OF _____

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ____ day of July, 2023, by Heather Issacs, Assistant Secretary of WESTVIEW SOUTH COMMUNITY DEVELOPMENT DISTRICT, who appeared before me this day in person, and who is either personally known to me, or produced _____ as identification.

NOTARY PUBLIC, STATE OF _____

(NOTARY SEAL)

Name: _____
(Name of Notary Public, Printed, Stamped or
Typed as Commissioned)

[SIGNATURE PAGE FOR COLLATERAL ASSIGNMENT AGREEMENT]

WITNESS

LT WESTVIEW, LLC

By: TM Westview Member, LLC, its Manager

By: _____

Name: _____

By: _____

Josh Kalin, its Authorized Agent

By: _____

Name: _____

STATE OF _____

COUNTY OF _____

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ____ day of July, 2023, by Josh Kalin, as Authorized Agent of TM Westview Member, LLC, the Manager of **LT WESTVIEW, LLC**, who appeared before me this day in person, and who is either personally known to me, or produced _____ as identification.

(NOTARY SEAL)

NOTARY PUBLIC, STATE OF _____

Name: _____

(Name of Notary Public, Printed, Stamped or Typed as Commissioned)

[SIGNATURE PAGE FOR COLLATERAL ASSIGNMENT AGREEMENT]

WITNESS

TAYLOR MORRISON OF FLORIDA, INC.

By: _____
Name: _____

By: _____
Josh Kalin, Authorized Agent

By: _____
Name: _____

STATE OF _____
COUNTY OF _____

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this _____ day of July, 2023, by Josh Kalin, as Authorized Agent of **TAYLOR MORRISON OF FLORIDA, INC.**, who appeared before me this day in person, and who is either personally known to me, or produced _____ as identification.

(NOTARY SEAL)

NOTARY PUBLIC, STATE OF _____

Name: _____
(Name of Notary Public, Printed, Stamped or Typed as
Commissioned)

[SIGNATURE PAGE FOR COLLATERAL ASSIGNMENT AGREEMENT]

WITNESS

AVATAR PROPERTIES INC.

By: _____
Name: _____

By: _____
Josh Kalin, Authorized Agent

By: _____
Name: _____

STATE OF _____
COUNTY OF _____

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this _____ day of July, 2023, by Josh Kalin, as Authorized Agent of **AVATAR PROPERTIES INC.**, who appeared before me this day in person, and who is either personally known to me, or produced _____ as identification.

(NOTARY SEAL)

NOTARY PUBLIC, STATE OF _____

Name: _____
(Name of Notary Public, Printed, Stamped or Typed as Commissioned)

EXHIBIT A: Legal Description of Property

WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT

7E

**AGREEMENT REGARDING THE COMPLETION OF CERTAIN IMPROVEMENTS
(2023 ASSESSMENT AREA ONE PROJECT)**

THIS COMPLETION AGREEMENT (“Agreement”) is made and entered into, by and between:

Westview South Community Development District, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, and whose mailing address is District’s Manager, c/o Wrathell Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 (“**District**”); and

LT Westview, LLC, a Delaware limited liability company, an owner and developer of certain lands within the boundary of the District, whose mailing address is 2600 Lake Lucien Drive, Suite 350, Maitland, Florida 32751 (“**Developer**”).

RECITALS

WHEREAS, the District was established pursuant to the Uniform Community Development District Act of 1980, Chapter 190, *Florida Statutes*, as amended (“**Act**”), and is validly existing under the Constitution and laws of the State of Florida; and

WHEREAS, the Act authorizes the District to issue bonds for the purposes, among others, of planning, financing, constructing, and acquiring certain infrastructure, roadways, stormwater management, utilities (water & wastewater), offsite improvements, landscaping/hardscaping/irrigation, conservation, underground conduit, and other infrastructure within or without the boundaries of the District; and

WHEREAS, the Developer is the developer of certain lands in within the boundaries of the District; and

WHEREAS, the District presently intends to undertake the planning, design, acquisition, construction, and installation of certain public infrastructure improvements for what is known as the “Assessment Area One 2023 Project” (“**Project**”);

WHEREAS, the Project is anticipated to cost \$78,850,747.92 and is described in that certain *First Supplemental Engineer’s Report (2023 Projects)*, dated May 31, 2023 (“**Engineer’s Report**”), which is attached to this Agreement as **Exhibit A**; and

WHEREAS, the District intends to finance a portion of the Project through the use of proceeds from the anticipated sale of its \$48,000,000.00 Special Assessment Bonds, Series 2023 (Assessment Area One – 2023 Project Area) (“**Bonds**”); and

WHEREAS, the Developer and the District hereby agree that the District will be obligated to issue no more than \$48,000,000.00 in Bonds to fund the Project and, subject to the terms and conditions of this Agreement, the Developer will make provision for any additional funds that may be needed in the future for the completion of the Project.

NOW, THEREFORE, based upon good and valuable consideration and the mutual covenants of the parties, the receipt of which and sufficiency of which are hereby acknowledged, the District and the Developer agree as follows:

1. **INCORPORATION OF RECITALS.** The recitals stated above are true and correct and by this reference are incorporated herein as a material part of this Agreement.

2. **COMPLETION OF PROJECT.** The Developer and District agree and acknowledge that the District's proposed Bonds will provide only a portion of the funds necessary to complete the Project. Therefore, the Developer hereby agrees to complete, cause to be completed, provide funds or cause funds to be provided to the District in an amount sufficient to allow the District to complete or cause to be completed, those portions of the improvements in the Project which remain unfunded including, but not limited to, all administrative, legal, warranty, engineering, permitting or other related work product and soft costs (together, "**Remaining Improvements**") whether pursuant to existing contracts, including change orders thereto, or future contracts. The District and Developer hereby acknowledge and agree that the District's execution of this Agreement constitutes the manner and means by which the District has elected to provide any and all portions of the Remaining Improvements not funded by the Bonds.

- a. **Subject to Existing Contract** - When all or any portion of the Remaining Improvements are the subject of an existing District contract, the Developer shall provide funds or cause funds to be provided directly to the District in an amount sufficient to complete the Remaining Improvements pursuant to such contract, including change orders thereto.
- b. **Not Subject to Existing Contract** – When any portion of the Remaining Improvements is not the subject of an existing District contract, the Developer may choose to complete, cause to be completed, provide funds or cause funds to be provided to the District in an amount sufficient to allow the District to complete or cause to be completed, those Remaining Improvements.
- c. **Future Bonds** – Subject to the terms of the *Acquisition Agreement*, dated July 6, 2023 ("**Acquisition Agreement**") entered into by the parties, the parties agree that any funds provided by Developer to fund the Remaining Improvements may be later payable from, and the District's acquisition of the Remaining Improvements may be payable from, the proceeds of a future issuance of bonds by the District (i.e., other than the Bonds). Within forty-five (45) days of receipt of sufficient funds by the District for the District's improvements and facilities and from the issuance of such future bonds, the District shall reimburse Developer to the extent that there are proceeds available from such future bonds, exclusive of interest, for the funds and/or improvements provided pursuant to this Agreement; provided, however, that no such obligation shall exist where the Developer is in default on the payment of any debt service assessments due on any property owned by the Developer, and, further, in the event the District's bond counsel determines that any such monies advanced or expenses incurred are not properly reimbursable for any reason, including, but not limited to federal tax restrictions imposed on tax-exempt financing, the District shall not be obligated to reimburse such monies advanced or expenses incurred. Nothing herein shall cause or be construed to require the District to issue additional bonds or indebtedness – other than the Bonds – to provide funds for any portion of the Remaining Improvements. The Developer shall be required to meet its obligations hereunder and complete the Project regardless whether the District issues

any future bonds (other than the Bonds) or otherwise pays the Developer for any of the Remaining Improvements. Interest shall not accrue on any amounts owed hereunder. If within five (5) years of the date of this Agreement, the District does not or cannot issue such future bonds, and, thus does not reimburse the Developer for the funds or improvements advanced hereunder, then the parties agree that the District shall have no reimbursement obligation whatsoever.

3. OTHER CONDITIONS AND ACKNOWLEDGMENTS

- a. **Material Changes to Project** – The District and the Developer agree and acknowledge that the exact location, size, configuration and composition of the Project may change from that described in the Engineer’s Report, depending upon final design of the development, permitting or other regulatory requirements over time, or other factors. Material changes to the Project shall be made by a written amendment to the Engineer’s Report, which shall include an estimate of the cost of the changes, and shall require the consent of the Developer and the District, as well as the Trustee to the extent required by Section 9. Such consent is not necessary and the Developer must meet the completion obligations, or cause them to be met, when the scope, configuration, size and/or composition of the Project is materially changed in response to a requirement imposed by a regulatory agency.
- b. **Conveyances** – The District and Developer agree and acknowledge that any and all portions of the Remaining Improvements which are constructed, or caused to be constructed, by the Developer shall be conveyed to the District or such other appropriate unit of local government as is designated in the Engineer’s Report or required by governmental regulation or development approval. All conveyances to another governmental entity shall be in accordance with and in the same manner as provided in any agreement between the District and the appropriate unit of local government. Further, all such conveyances shall done in a manner consistent with the Acquisition Agreement and, without intending to limit the same, shall include all necessary real property interests for the District to own, operate and maintain the Remaining Improvements. Further, and in addition to any requirements under the Acquisition Agreement, such conveyances shall also include all right, title, interest, and benefit of the Developer, if any, in, to and under any and all contracts, guaranties, affidavits, warranties, bonds, insurance rights, indemnification, defense and hold harmless rights, enforcement rights, claims, lien waivers, and other rights of any kind, with respect to the creation of the Remaining Improvements.

4. **DEFAULT.** A default by either party under this Agreement shall entitle the other to all remedies available at law or in equity, which may include, but not be limited to, the right of damages and/or specific performance. Any default under the applicable trust indenture for the Bonds caused by the Developer and/or its affiliates shall be a default hereunder, and the District shall have no obligation to fund the Project with the proceeds of the Bonds in the event of such a default. Prior to commencing any action for a default hereunder, the party seeking to commence such action shall first provide written notice to the defaulting party of the default and an opportunity to cure such default within 30 days.

5. **ATTORNEYS’ FEES AND COSTS.** In the event that either party is required to enforce this Agreement by court proceedings or otherwise, then the parties agree that the prevailing party shall be

entitled to recover from the other all fees and costs incurred, including reasonable attorneys' fees and costs for trial, alternative dispute resolution, or appellate proceedings.

6. **AUTHORIZATION.** The execution of this Agreement has been duly authorized by the appropriate body or official of the District and the Developer; both the District and the Developer have complied with all the requirements of law; and both the District and the Developer have full power and authority to comply with the terms and provisions of this instrument.

7. **NOTICES.** All notices, requests, consents, and other communications hereunder ("**Notices**") shall be in writing and shall be delivered, mailed by First Class Mail, postage prepaid, or hand delivered to the parties, at the addresses first set forth above. Except as otherwise provided herein, any Notice shall be deemed received only upon actual delivery at the address or telecopy number set forth herein. If mailed as provided above, Notices shall be deemed delivered on the third business day unless actually received earlier. Notices hand delivered after 5:00 p.m. (at the place of delivery) or on a non-business day, shall be deemed received on the next business day. If any time for giving Notice contained in this Agreement would otherwise expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Saturdays, Sundays, and legal holidays recognized by the United States government shall not be regarded as business days. Counsel for the parties may deliver Notice on behalf of the parties. Any party or other person to whom Notices are to be sent or copied may notify the other parties and addressees of any change in name, address or telecopy number to which Notices shall be sent by providing the same on five (5) days written notice to the parties and addressees set forth herein.

8. **ARM'S LENGTH TRANSACTION.** This Agreement has been negotiated fully between the District and the Developer as an arm's length transaction. Both parties participated fully in the preparation of this Agreement and received the advice of counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, both parties are deemed to have drafted, chosen, and selected the language, and the doubtful language will not be interpreted or construed against either the District or the Developer.

9. **THIRD PARTY BENEFICIARIES.** Except as set forth below, this Agreement is solely for the benefit of the District and the Developer and no right or cause of action shall accrue upon or by reason, to or for the benefit of any third party not a formal party to this Agreement. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person other than the District and the Developer any right, remedy, or claim under or by reason of this Agreement or any of the provisions or conditions of this Agreement; and all of the provisions, representations, covenants, and conditions contained in this Agreement shall inure to the sole benefit of and shall be binding upon the District and the Developer and their respective representatives, successors, and assigns.

Notwithstanding the foregoing, the Trustee, acting at the direction of the Majority Owners of the Bonds, shall have the right to directly enforce the provisions of this Agreement. The Trustee shall not be deemed to have assumed any obligations under this Agreement. This Agreement may not be assigned or materially amended, and the Project may not be materially amended, without the written consent of the Trustee, acting at the direction of the Majority Owners of the Bonds, which consent shall not be unreasonably withheld.

10. **ASSIGNMENT.** The District and the Developer may only assign this Agreement or any monies to become due hereunder with the prior written approval of the other, and only after satisfaction of the conditions set forth in Section 9 above.

11. **AMENDMENTS.** Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both the District and the Developer, and only after satisfaction of the conditions set forth in Section 9 above.

12. **APPLICABLE LAW AND VENUE.** This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida. Each party consents that the venue for any litigation arising out of or related to this Agreement shall be in the County in which the District is located.

13. **PUBLIC RECORDS.** The Developer understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records and shall be treated as such in accordance with Florida law.

14. **SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Agreement shall not affect the validity or enforceability of the remaining portions of this Agreement, or any part of this Agreement not held to be invalid or unenforceable.

15. **LIMITATIONS ON GOVERNMENTAL LIABILITY.** Nothing in this Agreement shall be deemed as a waiver of immunity or limits of liability of the District beyond any statutory limited waiver of immunity or limits of liability which may have been adopted by the Florida Legislature in Section 768.28, *Florida Statutes*, or other law, and nothing in this Agreement shall inure to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred by sovereign immunity or by other operation of law.

16. **HEADINGS FOR CONVENIENCE ONLY.** The descriptive headings in this Agreement are for convenience only and shall not control nor affect the meaning or construction of any of the provisions of this Agreement.

17. **COUNTERPARTS.** This Agreement may be executed in any number of counterparts, each of which when executed and delivered shall be an original; however, all such counterparts together shall constitute, but one and the same instrument. Signature and acknowledgment pages, if any, may be detached from the counterparts and attached to a single copy of this document to physically form one document.

[CONTINUED ON NEXT PAGE]

WHEREFORE, the parties below execute the *Completion Agreement* to be effective as of July 28, 2023, the date of closing on the Bonds.

**WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT**

By: _____
Heather Issacs, its Assistant Secretary

LT WESTVIEW, LLC
By: TM Westview Member, LLC, its Manager

By: _____
Josh Kalin, its Authorized Agent

Exhibit A: *First Supplemental Engineer's Report (2023 Projects)*, dated May 31, 2023

WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT

7F

**AGREEMENT REGARDING THE COMPLETION OF CERTAIN IMPROVEMENTS
(ASSESSMENT AREA TWO PROJECT)**

THIS COMPLETION AGREEMENT (“Agreement”) is made and entered into, by and between:

Westview South Community Development District, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, and whose mailing address is District’s Manager, c/o Wrathell Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 (“**District**”); and

LT Westview, LLC, a Delaware limited liability company, the developer of certain lands within the boundary of the District, whose mailing address is 2600 Lake Lucien Drive, Suite 350, Maitland, Florida 32751 (“**Developer**”).

RECITALS

WHEREAS, the District was established pursuant to the Uniform Community Development District Act of 1980, Chapter 190, *Florida Statutes*, as amended (“**Act**”), and is validly existing under the Constitution and laws of the State of Florida; and

WHEREAS, the Act authorizes the District to issue bonds for the purposes, among others, of planning, financing, constructing, and acquiring certain infrastructure, roadways, stormwater management, utilities (water & wastewater), offsite improvements, landscaping/hardscaping/irrigation, conservation, underground conduit, and other infrastructure within or without the boundaries of the District; and

WHEREAS, the Developer is the developer of certain lands in within the boundaries of the District; and

WHEREAS, the District presently intends to undertake the planning, design, acquisition, construction, and installation of certain public infrastructure improvements for what is known as the “Assessment Area Two 2023 Project” (“**Project**”);

WHEREAS, the Project is anticipated to cost \$11,415,697.33 and is described in that certain *First Supplemental Engineer’s Report (2023 Projects)*, dated May 31, 2023 (“**Engineer’s Report**”), which is attached to this Agreement as **Exhibit A**; and

WHEREAS, the District intends to finance a portion of the Project through the use of proceeds from the anticipated sale of its \$8,740,000.00 Special Assessment Bonds, Series 2023 (Assessment Area Two) (“**Bonds**”); and

WHEREAS, the Developer and the District hereby agree that the District will be obligated to issue no more than \$8,740,000.00 in Bonds to fund the Project and, subject to the terms and conditions of this Agreement, the Developer will make provision for any additional funds that may be needed in the future for the completion of the Project.

NOW, THEREFORE, based upon good and valuable consideration and the mutual covenants of the parties, the receipt of which and sufficiency of which are hereby acknowledged, the District and the Developer agree as follows:

1. **INCORPORATION OF RECITALS.** The recitals stated above are true and correct and by this reference are incorporated herein as a material part of this Agreement.

2. **COMPLETION OF PROJECT.** The Developer and District agree and acknowledge that the District's proposed Bonds will provide only a portion of the funds necessary to complete the Project. Therefore, the Developer hereby agrees to complete, cause to be completed, provide funds or cause funds to be provided to the District in an amount sufficient to allow the District to complete or cause to be completed, those portions of the improvements in the Project which remain unfunded including, but not limited to, all administrative, legal, warranty, engineering, permitting or other related work product and soft costs (together, "**Remaining Improvements**") whether pursuant to existing contracts, including change orders thereto, or future contracts. The District and Developer hereby acknowledge and agree that the District's execution of this Agreement constitutes the manner and means by which the District has elected to provide any and all portions of the Remaining Improvements not funded by the Bonds.

- a. **Subject to Existing Contract** - When all or any portion of the Remaining Improvements are the subject of an existing District contract, the Developer shall provide funds or cause funds to be provided directly to the District in an amount sufficient to complete the Remaining Improvements pursuant to such contract, including change orders thereto.
- b. **Not Subject to Existing Contract** – When any portion of the Remaining Improvements is not the subject of an existing District contract, the Developer may choose to complete, cause to be completed, provide funds or cause funds to be provided to the District in an amount sufficient to allow the District to complete or cause to be completed, those Remaining Improvements.
- c. **Future Bonds** – Subject to the terms of the *Acquisition Agreement*, dated July 6, 2023 ("**Acquisition Agreement**") entered into by the parties, the parties agree that any funds provided by Developer to fund the Remaining Improvements may be later payable from, and the District's acquisition of the Remaining Improvements may be payable from, the proceeds of a future issuance of bonds by the District (i.e., other than the Bonds). Within forty-five (45) days of receipt of sufficient funds by the District for the District's improvements and facilities and from the issuance of such future bonds, the District shall reimburse Developer to the extent that there are proceeds available from such future bonds, exclusive of interest, for the funds and/or improvements provided pursuant to this Agreement; provided, however, that no such obligation shall exist where Avatar Properties Inc. ("**Avatar**"), who owns the property where the Project is being developed, is in default on the payment of any debt service assessments due on any property owned by Avatar, and, further, in the event the District's bond counsel determines that any such monies advanced or expenses incurred are not properly reimbursable for any reason, including, but not limited to federal tax restrictions imposed on tax-exempt financing, the District shall not be obligated to reimburse such monies advanced or expenses incurred. Nothing herein shall cause or be construed to require the District to issue additional bonds or indebtedness – other than the Bonds – to provide funds for any portion of the Remaining Improvements. The Developer shall be required to meet its obligations

hereunder and complete the Project regardless whether the District issues any future bonds (other than the Bonds) or otherwise pays the Developer for any of the Remaining Improvements. Interest shall not accrue on any amounts owed hereunder. If within five (5) years of the date of this Agreement, the District does not or cannot issue such future bonds, and, thus does not reimburse the Developer for the funds or improvements advanced hereunder, then the parties agree that the District shall have no reimbursement obligation whatsoever.

3. OTHER CONDITIONS AND ACKNOWLEDGMENTS

- a. **Material Changes to Project** – The District and the Developer agree and acknowledge that the exact location, size, configuration and composition of the Project may change from that described in the Engineer’s Report, depending upon final design of the development, permitting or other regulatory requirements over time, or other factors. Material changes to the Project shall be made by a written amendment to the Engineer’s Report, which shall include an estimate of the cost of the changes, and shall require the consent of the Developer and the District, as well as the Trustee to the extent required by Section 9. Such consent is not necessary and the Developer must meet the completion obligations, or cause them to be met, when the scope, configuration, size and/or composition of the Project is materially changed in response to a requirement imposed by a regulatory agency.
- b. **Conveyances** – The District and Developer agree and acknowledge that any and all portions of the Remaining Improvements which are constructed, or caused to be constructed, by the Developer shall be conveyed to the District or such other appropriate unit of local government as is designated in the Engineer’s Report or required by governmental regulation or development approval. All conveyances to another governmental entity shall be in accordance with and in the same manner as provided in any agreement between the District and the appropriate unit of local government. Further, all such conveyances shall done in a manner consistent with the Acquisition Agreement and, without intending to limit the same, shall include all necessary real property interests for the District to own, operate and maintain the Remaining Improvements. Further, and in addition to any requirements under the Acquisition Agreement, such conveyances shall also include all right, title, interest, and benefit of the Developer, if any, in, to and under any and all contracts, guaranties, affidavits, warranties, bonds, insurance rights, indemnification, defense and hold harmless rights, enforcement rights, claims, lien waivers, and other rights of any kind, with respect to the creation of the Remaining Improvements.

4. **DEFAULT.** A default by either party under this Agreement shall entitle the other to all remedies available at law or in equity, which may include, but not be limited to, the right of damages and/or specific performance. Any default under the applicable trust indenture for the Bonds caused by the Developer and/or its affiliates shall be a default hereunder, and the District shall have no obligation to fund the Project with the proceeds of the Bonds in the event of such a default. Prior to commencing any action for a default hereunder, the party seeking to commence such action shall first provide written notice to the defaulting party of the default and an opportunity to cure such default within 30 days.

5. **ATTORNEYS' FEES AND COSTS.** In the event that either party is required to enforce this Agreement by court proceedings or otherwise, then the parties agree that the prevailing party shall be entitled to recover from the other all fees and costs incurred, including reasonable attorneys' fees and costs for trial, alternative dispute resolution, or appellate proceedings.

6. **AUTHORIZATION.** The execution of this Agreement has been duly authorized by the appropriate body or official of the District and the Developer; both the District and the Developer have complied with all the requirements of law; and both the District and the Developer have full power and authority to comply with the terms and provisions of this instrument.

7. **NOTICES.** All notices, requests, consents, and other communications hereunder ("**Notices**") shall be in writing and shall be delivered, mailed by First Class Mail, postage prepaid, or hand delivered to the parties, at the addresses first set forth above. Except as otherwise provided herein, any Notice shall be deemed received only upon actual delivery at the address or telecopy number set forth herein. If mailed as provided above, Notices shall be deemed delivered on the third business day unless actually received earlier. Notices hand delivered after 5:00 p.m. (at the place of delivery) or on a non-business day, shall be deemed received on the next business day. If any time for giving Notice contained in this Agreement would otherwise expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Saturdays, Sundays, and legal holidays recognized by the United States government shall not be regarded as business days. Counsel for the parties may deliver Notice on behalf of the parties. Any party or other person to whom Notices are to be sent or copied may notify the other parties and addressees of any change in name, address or telecopy number to which Notices shall be sent by providing the same on five (5) days written notice to the parties and addressees set forth herein.

8. **ARM'S LENGTH TRANSACTION.** This Agreement has been negotiated fully between the District and the Developer as an arm's length transaction. Both parties participated fully in the preparation of this Agreement and received the advice of counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, both parties are deemed to have drafted, chosen, and selected the language, and the doubtful language will not be interpreted or construed against either the District or the Developer.

9. **THIRD PARTY BENEFICIARIES.** Except as set forth below, this Agreement is solely for the benefit of the District and the Developer and no right or cause of action shall accrue upon or by reason, to or for the benefit of any third party not a formal party to this Agreement. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person other than the District and the Developer any right, remedy, or claim under or by reason of this Agreement or any of the provisions or conditions of this Agreement; and all of the provisions, representations, covenants, and conditions contained in this Agreement shall inure to the sole benefit of and shall be binding upon the District and the Developer and their respective representatives, successors, and assigns.

Notwithstanding the foregoing, the Trustee, acting at the direction of the Majority Owners of the Bonds, shall have the right to directly enforce the provisions of this Agreement. The Trustee shall not be deemed to have assumed any obligations under this Agreement. This Agreement may not be assigned or materially amended, and the Project may not be materially amended, without the written consent of the Trustee, acting at the direction of the Majority Owners of the Bonds, which consent shall not be unreasonably withheld.

10. **ASSIGNMENT.** The District and the Developer may only assign this Agreement or any monies to become due hereunder with the prior written approval of the other, and only after satisfaction of the conditions set forth in Section 9 above.

11. **AMENDMENTS.** Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both the District and the Developer, and only after satisfaction of the conditions set forth in Section 9 above.

12. **APPLICABLE LAW AND VENUE.** This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida. Each party consents that the venue for any litigation arising out of or related to this Agreement shall be in the County in which the District is located.

13. **PUBLIC RECORDS.** The Developer understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records and shall be treated as such in accordance with Florida law.

14. **SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Agreement shall not affect the validity or enforceability of the remaining portions of this Agreement, or any part of this Agreement not held to be invalid or unenforceable.

15. **LIMITATIONS ON GOVERNMENTAL LIABILITY.** Nothing in this Agreement shall be deemed as a waiver of immunity or limits of liability of the District beyond any statutory limited waiver of immunity or limits of liability which may have been adopted by the Florida Legislature in Section 768.28, *Florida Statutes*, or other law, and nothing in this Agreement shall inure to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred by sovereign immunity or by other operation of law.

16. **HEADINGS FOR CONVENIENCE ONLY.** The descriptive headings in this Agreement are for convenience only and shall not control nor affect the meaning or construction of any of the provisions of this Agreement.

17. **COUNTERPARTS.** This Agreement may be executed in any number of counterparts, each of which when executed and delivered shall be an original; however, all such counterparts together shall constitute, but one and the same instrument. Signature and acknowledgment pages, if any, may be detached from the counterparts and attached to a single copy of this document to physically form one document.

[CONTINUED ON NEXT PAGE]

WHEREFORE, the parties below execute the *Completion Agreement* to be effective as of July 28, 2023, the date of closing on the Bonds.

**WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT**

By: _____
Heather Issacs, its Assistant Secretary

LT WESTVIEW, LLC
By: TM Westview Member, LLC, its Manager

By: _____
Josh Kalin, its Authorized Agent

Exhibit A: *First Supplemental Engineer's Report (2023 Projects)*, dated May 31, 2023

WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT

7G

This instrument was prepared by:

Kutak Rock LLP
107 W. College Ave.
Tallahassee, Florida 32301

**WESTVIEW SOUTH COMMUNITY DEVELOPMENT DISTRICT
NOTICE OF SPECIAL ASSESSMENTS / GOVERNMENTAL LIEN OF RECORD
(2023 BONDS)**

PLEASE TAKE NOTICE that the Board of Supervisors of the Westview South Community Development District (“**District**”) in accordance with Chapters 170, 190, and 197, *Florida Statutes*, previously adopted Resolution Nos. 2023-36 and 2023-37 (together, “**Assessment Resolutions**”). The Assessment Resolutions levy and impose one or more non-ad valorem, debt service special assessment lien(s) (“**Assessments**”), which are levied on the property known as “**Assessment Area One**” described in **Exhibit A** and “**Assessment Area Two**” described in **Exhibit B**. Assessment Area One and Assessment Area Two are collectively referred to as the “**Assessment Areas**.”

The Assessments are intended to secure the District’s repayment of debt service on the District’s Special Assessment Bonds, Series 2023 (Assessment Area One – 2023 Project Area) in the par amount of \$48,000,000 (“**2023 Assessment Area One Bonds**”) and its Special Assessment Bonds, Series 2023 (Assessment Area Two) in the par amount of \$8,740,000 (“**Assessment Area Two Bonds**,” and together with the 2023 Assessment Area One Bonds, the “**Series 2023 Bonds**”). The Series 2023 Bonds are intended to finance a portion of the District’s “2023 Assessment Area One Project” and “Assessment Area Two Project” (together, “**Projects**”), which are described in the *First Supplemental Engineer’s Report (2023 Projects)*, dated May 31, 2023 (“**Engineer’s Report**”).

The Assessments are further described in the *Amended and Restated Master Special Assessment Methodology Report*, dated April 12, 2023, and as supplemented by the *Final First Supplemental Special Assessment Methodology Report*, dated July 11, 2023 (together, “**Assessment Report**”). A copy of the Engineer’s Report, Assessment Report and the Assessment Resolutions may be obtained from the registered agent of the District as designated to the Florida Department of Economic Opportunity in accordance with Section 189.014, *Florida Statutes*, or by contacting the District’s Manager, c/o Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 (Phone: 561-571-0010).

The Assessments were legally and validly determined and levied in accordance with all applicable requirements of Florida law, and constitute and will at all relevant times in the future constitute, legal, valid, and binding first liens on the land against which assessed until paid, coequal with the lien of all state, county, district, and municipal taxes, and superior in dignity to all other liens, titles, and claims. Please note that, as part of the Assessments, the Assessment Resolutions require that certain “True-Up Payments” be made in certain circumstances, and landowners should familiarize themselves with those requirements, as they constitute a requirement under the liens.

The District is a special purpose form of local government established pursuant to and governed by Chapter 190, *Florida Statutes*. This notice shall remain effective even if the District undergoes merger, boundary amendment, or name change. Further, this notice shall constitute a lien of record under Florida

law, including but not limited to Chapter 197, *Florida Statutes*, and Sections 197.552 and 197.573, *Florida Statutes*, among others.

Pursuant to Section 190.048, *Florida Statutes*, you are hereby notified that: **THE WESTVIEW SOUTH COMMUNITY DEVELOPMENT DISTRICT MAY IMPOSE AND LEVY TAXES OR ASSESSMENTS, OR BOTH TAXES AND ASSESSMENTS, ON THE ASSESSMENT AREA. THESE TAXES AND ASSESSMENTS PAY THE CONSTRUCTION, OPERATION, AND MAINTENANCE COSTS OF CERTAIN PUBLIC FACILITIES AND SERVICES OF THE DISTRICT AND ARE SET ANNUALLY BY THE GOVERNING BOARD OF THE DISTRICT. THESE TAXES AND ASSESSMENTS ARE IN ADDITION TO COUNTY AND OTHER LOCAL GOVERNMENTAL TAXES AND ASSESSMENTS AND ALL OTHER TAXES AND ASSESSMENTS PROVIDED FOR BY LAW.**

[CONTINUED ON NEXT PAGE]

IN WITNESS WHEREOF, this Notice has been executed to be effective as of the date of closing on the Bonds.

WITNESS

**WESTVIEW SOUTH COMMUNITY
DEVELOPMENT DISTRICT**

By: _____
Name: _____

By: _____
Heather Isaacs, its Assistant Secretary

By: _____
Name: _____

STATE OF FLORIDA
COUNTY OF _____

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this _____ day of July, 2023, by Heather Isaacs, as Assistant Secretary of the Westview South Community Development District, who appeared before me this day in person, and who is either personally known to me, or produced _____ as identification.

NOTARY PUBLIC, STATE OF _____

(NOTARY SEAL)

Name: _____
(Name of Notary Public, Printed, Stamped or
Typed as Commissioned)

WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT

7H

This instrument was prepared by:

Kutak Rock LLP
107 W. College Ave.
Tallahassee, Florida 32301

**WESTVIEW SOUTH COMMUNITY DEVELOPMENT DISTRICT
DISCLOSURE OF PUBLIC FINANCE
(2023 BONDS)**

The Westview South Community Development District (“**District**”) is a unit of special-purpose local government created pursuant to and existing under the provisions of Chapter 190, *Florida Statutes*. Under Florida law, community development districts are required to take affirmative steps to provide for the full disclosure of information relating to the public financing and maintenance of improvements to real property undertaken by such districts.

WHAT IS THE DISTRICT AND HOW IS IT GOVERNED?

The District is an independent special taxing district, created pursuant to and existing under the provisions of Chapter 190, *Florida Statutes*, and established UNDER Rules 42SS-1.001, .002, and .003, Florida Administrative Code, enacted by the Florida Land and Water Adjudicatory Commission and effective on October 24, 2022. The District is located within Osceola County and Pol County, Florida. The legal description of the lands encompassed within the District is attached hereto as **Exhibit A**. As a local unit of special-purpose government, the District provides an alternative means for planning, financing, constructing, operating and maintaining various public improvements and community facilities within its jurisdiction. The District is governed by a five-member Board of Supervisors (“**Board**”), the members of which must be residents of the State of Florida and citizens of the United States.

For more information about the District, please visit: _____, or contact the District Manager, c/o Wrathell Hunt & Associates, LLC, 2300 Glades Road, #410w, Boca Raton, Florida 33431, phone (561) 571-0010 (“**District Office**”).

DESCRIPTION OF PROJECTS, BONDS & ASSESSMENTS

The District is authorized by Chapter 190, *Florida Statutes*, to finance, fund, plan, establish, acquire, install, equip, operate, extend, construct, or reconstruct roadways, stormwater management, utilities (water and sewer), offsite improvements, landscaping/hardscaping/irrigation, and other infrastructure projects, and services necessitated by the development of, and serving lands within, the District. To finance the construction of such projects, the District is authorized to issue bonds that are secured by special assessments levied against properties within the District that are benefitted by the projects.

2023 Project, Bonds & Assessments

On July 28, 2023, the District issued its Special Assessment Bonds, Series 2023 (Assessment Area One – 2023 Project Area) in the par amount of \$48,000,000 (“**2023 Assessment Area One Bonds**”) and its Special Assessment Bonds, Series 2023 (Assessment Area Two) in the par amount of \$8,740,000

("**Assessment Area Two Bonds**," and together with the 2023 Assessment Area One Bonds, the "**Series 2023 Bonds**") to finance a portion of its capital improvement plan known as, respectively, the "2023 Assessment Area One Project" and the "Assessment Area Two Project" (collectively the "**Projects**"). The 2023 Assessment Area One Project includes, among other things, onsite and offsite roadways, off-site utility improvements, drainage and surface water management infrastructure, water and sewer utilities, landscape/hardscape/irrigation, undergrounding of conduit, conservation areas, and soft costs. The 2023 Assessment Area One Project is estimated to cost approximately \$78,850,747.90, and is described in more detail in the *First Supplemental Engineer's Report (2023 Projects)*, dated May 31, 2023 ("**Engineer's Report**"). The Assessment Area Two Project includes, among other things, offsite roadway and utility improvements, drainage and surface water management infrastructure, conservation areas, and soft costs. The Assessment Area Two Project is estimated to cost approximately \$11,415,697.33, and is described in more detail in the Engineer's Report.

The Series 2023 Bonds are secured by special assessments ("**Assessments**") levied and imposed on certain benefitted lands within the District known as "**Assessment Area One**" and "**Assessment Area Two**". The Assessments, Assessment Area One, and Assessment Area Two are further described in the *Amended and Restated Master Special Assessment Methodology Report*, dated April 12, 2023, and as supplemented by the *Final First Supplemental Special Assessment Methodology Report*, dated July 11, 2023 (together, the "**Assessment Report**").

Operation and Maintenance Assessments

In addition to debt service assessments, the District may also impose on an annual basis operations and maintenance assessments ("**O&M Assessments**"), which are determined and calculated annually by the Board in order to fund the District's annual operations and maintenance budget. O&M Assessments are levied against all benefitted lands in the District, and may vary from year to year based on the amount of the District's budget. O&M Assessments may also be affected by the total number of units that ultimately are constructed within the District. The allocation of O&M Assessments is set forth in the resolutions imposing the assessments. Please contact the District Office for more information regarding the allocation of O&M Assessments.

Collection Methods

For any given fiscal year, the District may elect to collect any special assessment for any lot or parcel by any lawful means. Generally speaking, the District may elect to place a special assessment on that portion of the annual real estate tax bill, entitled "non-ad valorem assessments," which would then be collected by the County tax collector in the same manner as county ad valorem taxes. Alternatively, the District may elect to collect any special assessment by sending a direct bill to a given landowner. The District reserves the right to change collection methods from year to year.

A detailed description of all of the District's assessments, fees and charges, as well as copies of the Engineer's Report, Assessment Report, and other District records described herein, may be obtained from the registered agent of the District as designated to the Florida Department of Economic Opportunity in accordance with Section 189.014, *Florida Statutes*, or by contacting the District Office. Please note that changes to the District's capital improvement plans and financing plans may affect the information contained herein and all such information is subject to change at any time and without further notice.

[CONTINUED ON NEXT PAGE]

IN WITNESS WHEREOF, the foregoing *Disclosure of Public Finance (2023 Bonds)* has been executed to be effective as of _____, 2023.

WITNESS

**WESTVIEW SOUTH COMMUNITY
DEVELOPMENT DISTRICT**

By: _____
Name: _____

By: _____
Name: _____
Title: _____

By: _____
Name: _____

STATE OF _____
COUNTY OF _____

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ____ day of _____, 2023, by _____, as _____ of **Westview South Community Development District**, who appeared before me this day in person, and who is either personally known to me, or produced _____ as identification.

NOTARY PUBLIC, STATE OF _____

(NOTARY SEAL)

Name: _____
(Name of Notary Public, Printed, Stamped or
Typed as Commissioned)

EXHIBIT A: Legal Description of the District

WESTVIEW SOUTH

COMMUNITY DEVELOPMENT DISTRICT

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This instrument was prepared by:

Kutak Rock LLP
107 W. College Ave.
Tallahassee, Florida 32301

**DECLARATION OF CONSENT
(Assessment Area One - 2023 Project Area)**

LT WESTVIEW, LLC, a Delaware limited liability company, together with its successors and assigns (together, "**Landowner**"), represents that it is the owner of 100% of the land described in **Exhibit A** attached hereto and made a part hereof ("**Property**"), and further declares, acknowledges and agrees as follows:

1. The Westview South Community Development District ("**District**") is, and has been at all times, on and after October 24, 2022, a legally created, duly organized, and validly existing community development district under the provisions of Chapter 190, *Florida Statutes*, as amended ("**Act**"). Without limiting the generality of the foregoing, the Landowner acknowledges that: (a) the petition filed with the Florida Land and Water Adjudicatory Commission, and all documentation filed with Osceola and Polk Counties, relating to the creation of the District contained all matters required by the Act to be contained therein and was filed in the manner and by the persons required by the Act; (b) Rules 42SSS-1.001, .002, and .003, Florida Administrative Code, effective October 24, 2022, were duly and properly enacted in compliance with all applicable requirements of law; (c) the members of the Board of Supervisors of the District were duly and properly designated pursuant to the Act to serve in their capacities, and had the authority and right to authorize, approve and undertake all actions of the District approved and undertaken from October 24, 2022, to and including the date of this Declaration; and (d) the Property is within the boundaries of the District and subject to the District's jurisdiction and authority.

2. The Landowner understands and acknowledges that the District has adopted Resolution Nos. 2023-32, 2023-35, 2023-36 and 2023-37 (collectively, "**Assessment Resolutions**") that levied and imposed debt service special assessment liens on the Property (together, "**Assessments**"). Such Assessments, which may include "true-up" payments pursuant to the terms of the Assessment Resolutions, are legal, valid and binding first liens upon the Property, coequal with the lien of all state, county, district and municipal taxes, and superior in dignity to all other liens, titles and claims, until paid.

3. The Landowner hereby expressly acknowledges, represents and agrees that: (i) the Assessments (including any "true-up" payments), the Assessment Resolutions, and the terms of the financing documents related to the District's issuance of its \$48,000,000.00 Special Assessment Bonds, Series 2023 (Assessment Area One – 2023 Project Area), or securing payment thereof ("**Financing Documents**"), are, to the extent of the Landowner's obligations thereunder and with respect thereto, valid and binding obligations enforceable in accordance with their terms; (ii) the Landowner has no claims or offsets whatsoever against, or defenses or counterclaims whatsoever to, payments of the Assessments (including any "true-up" payments) and/or amounts due under the Financing Documents, and the Landowner expressly waives any such claims, offsets, defenses or counterclaims; (iii) the Landowner hereby waives any and all rights, remedies, and other actions now or hereafter contemplated to contest, challenge, or otherwise dispute or object to the Assessment Resolutions, the Assessments (including any "true-up" payments), the Financing Documents, and all proceedings undertaken by the District in

connection therewith; (iv) the Landowner expressly waives and relinquishes any argument, claim or defense that foreclosure proceedings cannot be commenced until one (1) year after the date of the Landowner's default and agrees that, immediate use of remedies in Chapter 170, *Florida Statutes*, is an appropriate and available remedy, notwithstanding the provisions of Section 190.026, *Florida Statutes*; and (v) to the extent Landowner fails to timely pay any special assessments collected by mailed notice of the District, such unpaid special assessments and future special assessments may be placed on the tax roll by the District for collection by the Tax Collector pursuant to section 197.3632, *Florida Statutes*, in any subsequent year.

4. The Landowner hereby waives the right granted in Section 170.09, *Florida Statutes*, to prepay the Assessments within thirty (30) days after the improvements are completed, without interest, in consideration of, among other things, rights granted by the District to prepay Assessments in full at any time, or in part up to two times, and in either case with interest, under the circumstances set forth in the resolutions of the District levying such Assessments.

5. This Declaration shall represent a lien of record for purposes of Florida law, including but not limited to Chapter 197, *Florida Statutes*, and Sections 197.552 and 197.573, *Florida Statutes*, among others. Other information regarding the Assessments is available from the District's Manager, c/o Wrathell Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 (Phone: 561-571-0010).

THE DECLARATIONS, ACKNOWLEDGEMENTS AND AGREEMENTS CONTAINED HEREIN SHALL RUN WITH THE PROPERTY DESCRIBED IN EXHIBIT A HERETO AND SHALL BE BINDING ON THE LANDOWNERS AND ON ALL PERSONS (INCLUDING BUT NOT LIMITED TO INDIVIDUALS AS WELL AS CORPORATIONS, ASSOCIATIONS, TRUSTS, AND OTHER LEGAL ENTITIES) TAKING TITLE TO ALL OR ANY PART OF THE PROPERTY, AND THEIR SUCCESSORS IN INTEREST, WHETHER OR NOT THE PROPERTY IS PLATTED AT SUCH TIME. BY TAKING SUCH TITLE, SUCH PERSONS SHALL BE DEEMED TO HAVE CONSENTED AND AGREED TO THE PROVISIONS OF THIS DECLARATION TO THE SAME EXTENT AS IF THEY HAD EXECUTED IT AND BY TAKING SUCH TITLE, SUCH PERSONS SHALL BE ESTOPPED FROM CONTESTING, IN COURT OR OTHERWISE, THE VALIDITY, LEGALITY AND ENFORCEABILITY OF THIS DECLARATION.

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[SIGNATURE PAGE FOR DECLARATION OF CONSENT]

To be effective as of the 28th day of July, 2023.

WITNESS

LT WESTVIEW, LLC

By: TM Westview Member, LLC, its Manager

By: _____

Name: _____

By: _____

Josh Kalin, its Authorized Agent

By: _____

Name: _____

STATE OF _____

COUNTY OF _____

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this _____ day of July, 2023, by Josh Kalin, as Authorized Agent of TM Westview Member, LLC, the Manager of **LT WESTVIEW, LLC**, who appeared before me this day in person, and who is either personally known to me, or produced _____ as identification.

(NOTARY SEAL)

NOTARY PUBLIC, STATE OF _____

Name: _____

(Name of Notary Public, Printed, Stamped or Typed as Commissioned)

EXHIBIT A: Legal Description of Property

WESTVIEW SOUTH

COMMUNITY DEVELOPMENT DISTRICT

7J

This instrument was prepared by:

Kutak Rock LLP
107 W. College Ave.
Tallahassee, Florida 32301

**DECLARATION OF CONSENT
(Assessment Area Two)**

AVATAR PROPERTIES INC., a Florida corporation, together with its successors and assigns (together, “**Landowner**”), represents that it is the owner of 100% of the land described in **Exhibit A** attached hereto and made a part hereof (“**Property**”), and further declares, acknowledges and agrees as follows:

1. The Westview South Community Development District (“**District**”) is, and has been at all times, on and after October 24, 2022, a legally created, duly organized, and validly existing community development district under the provisions of Chapter 190, *Florida Statutes*, as amended (“**Act**”). Without limiting the generality of the foregoing, the Landowner acknowledges that: (a) the petition filed with the Florida Land and Water Adjudicatory Commission, and all documentation filed with Osceola and Polk Counties, relating to the creation of the District contained all matters required by the Act to be contained therein and was filed in the manner and by the persons required by the Act; (b) Rules 42SSS-1.001, .002, and .003, Florida Administrative Code, effective October 24, 2022, were duly and properly enacted in compliance with all applicable requirements of law; (c) the members of the Board of Supervisors of the District were duly and properly designated pursuant to the Act to serve in their capacities, and had the authority and right to authorize, approve and undertake all actions of the District approved and undertaken from October 24, 2022, to and including the date of this Declaration; and (d) the Property is within the boundaries of the District and subject to the District’s jurisdiction and authority.

2. The Landowner understands and acknowledges that the District has adopted Resolution Nos. 2023-32, 2023-35, 2023-36 and 2023-37 (collectively, “**Assessment Resolutions**”) that levied and imposed debt service special assessment liens on the Property (together, “**Assessments**”). Such Assessments, which may include “true-up” payments pursuant to the terms of the Assessment Resolutions, are legal, valid and binding first liens upon the Property, coequal with the lien of all state, county, district and municipal taxes, and superior in dignity to all other liens, titles and claims, until paid.

3. The Landowner hereby expressly acknowledges, represents and agrees that: (i) the Assessments (including any “true-up” payments), the Assessment Resolutions, and the terms of the financing documents related to the District’s issuance of its \$8,740,000 Special Assessment Bonds, Series 2023 (Assessment Area Two), or securing payment thereof (“**Financing Documents**”), are, to the extent of the Landowner’s obligations thereunder and with respect thereto, valid and binding obligations enforceable in accordance with their terms; (ii) the Landowner has no claims or offsets whatsoever against, or defenses or counterclaims whatsoever to, payments of the Assessments (including any “true-up” payments) and/or amounts due under the Financing Documents, and the Landowner expressly waives any such claims, offsets, defenses or counterclaims; (iii) the Landowner hereby waives any and all rights, remedies, and other actions now or hereafter contemplated to contest, challenge, or otherwise dispute or object to the Assessment Resolutions, the Assessments (including any “true-up” payments), the Financing Documents, and all proceedings undertaken by the District in connection therewith; (iv) the

Landowner expressly waives and relinquishes any argument, claim or defense that foreclosure proceedings cannot be commenced until one (1) year after the date of the Landowner's default and agrees that, immediate use of remedies in Chapter 170, *Florida Statutes*, is an appropriate and available remedy, notwithstanding the provisions of Section 190.026, *Florida Statutes*; and (v) to the extent Landowner fails to timely pay any special assessments collected by mailed notice of the District, such unpaid special assessments and future special assessments may be placed on the tax roll by the District for collection by the Tax Collector pursuant to section 197.3632, *Florida Statutes*, in any subsequent year.

4. The Landowner hereby waives the right granted in Section 170.09, *Florida Statutes*, to prepay the Assessments within thirty (30) days after the improvements are completed, without interest, in consideration of, among other things, rights granted by the District to prepay Assessments in full at any time, or in part up to two times, and in either case with interest, under the circumstances set forth in the resolutions of the District levying such Assessments.

5. This Declaration shall represent a lien of record for purposes of Florida law, including but not limited to Chapter 197, *Florida Statutes*, and Sections 197.552 and 197.573, *Florida Statutes*, among others. Other information regarding the Assessments is available from the District's Manager, c/o Wrathell Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 (Phone: 561-571-0010).

THE DECLARATIONS, ACKNOWLEDGEMENTS AND AGREEMENTS CONTAINED HEREIN SHALL RUN WITH THE PROPERTY DESCRIBED IN EXHIBIT A HERETO AND SHALL BE BINDING ON THE LANDOWNERS AND ON ALL PERSONS (INCLUDING BUT NOT LIMITED TO INDIVIDUALS AS WELL AS CORPORATIONS, ASSOCIATIONS, TRUSTS, AND OTHER LEGAL ENTITIES) TAKING TITLE TO ALL OR ANY PART OF THE PROPERTY, AND THEIR SUCCESSORS IN INTEREST, WHETHER OR NOT THE PROPERTY IS PLATTED AT SUCH TIME. BY TAKING SUCH TITLE, SUCH PERSONS SHALL BE DEEMED TO HAVE CONSENTED AND AGREED TO THE PROVISIONS OF THIS DECLARATION TO THE SAME EXTENT AS IF THEY HAD EXECUTED IT AND BY TAKING SUCH TITLE, SUCH PERSONS SHALL BE ESTOPPED FROM CONTESTING, IN COURT OR OTHERWISE, THE VALIDITY, LEGALITY AND ENFORCEABILITY OF THIS DECLARATION.

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[SIGNATURE PAGE FOR DECLARATION OF CONSENT]

To be effective as of the 28th day of July, 2023.

WITNESS

AVATAR PROPERTIES, INC.

By: _____
Name: _____

By: _____
Josh Kalin, its Authorized Agent

By: _____
Name: _____

STATE OF _____
COUNTY OF _____

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ____ day of July, 2023, by Josh Kalin, as Authorized Agent of **AVATAR PROPERTIES INC.**, who appeared before me this day in person, and who is either personally known to me, or produced _____ as identification.

(NOTARY SEAL)

NOTARY PUBLIC, STATE OF _____

Name: _____
(Name of Notary Public, Printed, Stamped or Typed as Commissioned)

EXHIBIT A: Legal Description of Property

WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT

8B

_____, 2023

Westview South Community Development District
c/o District Manager
Wrathell, Hunt and Associates, LLC
2300 Glades Road, Suite 410W
Boca Raton, Florida 33431

Re: Letter Agreement for Acquisition of Pod A, Phase 1A Improvements, Cypress Bay Parkway Improvements and Work Product

Dear District Manager,

Pursuant to that certain *Acquisition Agreement* dated July 6, 2023 (“**Acquisition Agreement**”), by and between the Westview South Community Development District (“**District**”) and LT Westview, LLC (“**Developer**”), you are hereby notified that the Developer has completed and wishes to sell (“**Sale**”) to the District certain “**Improvements**” and “**Work Product**” as described in **Exhibit A** attached hereto. Subject to the terms of the Acquisition Agreement, the following terms govern the proposed Sale:

- As consideration for the Sale, the District agrees to pay from future bond proceeds the amount of \$_____ which represents the actual cost of constructing and/or creating the Improvements and Work Product¹.
- The Developer agrees, at the direction of the District, to assist with the transfer of any permits or similar approvals necessary for the operation of the Improvements.
- The Developer agrees, at the direction of the District, to assist the District with the turnover from the District and to Tohopekaliga Water Authority, all of the District's rights, title and interest in the utility improvements, including but not limited to completing any punch list items at the Developer's expense, warranting any such utility improvements to the extent required by Tohopekaliga Water Authority, and posting and maintaining any required maintenance bonds.
- The Developer agrees, at the direction of the District, to assist the District with the turnover from the District and to Polk County and Osceola County, all of the District's rights, title and interest in the roadway improvements, including but not limited to completing any punch list items at the Developer's expense, warranting any such

¹ As of July 15, 2023, the Developer has paid \$_____ to the Contractor for the Improvements. This amount will be immediately processed by requisition and paid to Developer. The District will process the remaining \$_____ by requisition and pay the Developer once proof of payment for the remaining amount has been submitted to the District, subject to the terms of the Acquisition Agreement and the availability of funds.

roadway improvements to the extent required by Polk County and Osceola County, and posting and maintaining any required maintenance bonds.

- Notwithstanding anything to the contrary herein, certain amounts may still be owed to contractors and Developer agrees to timely make payment for all remaining amounts owed, and to ensure that no liens are placed on the Improvements.

If the District is in agreement with the terms stated herein, please execute this letter agreement in the space below and proceed with the necessary steps to effect the Sale.

Agreed to by:

Sincerely,

**WESTVIEW SOUTH COMMUNITY
DEVELOPMENT DISTRICT**

**LT WESTVIEW, LLC, a Delaware limited liability
company**

Name: _____

Title: _____

Name: _____

Title: _____

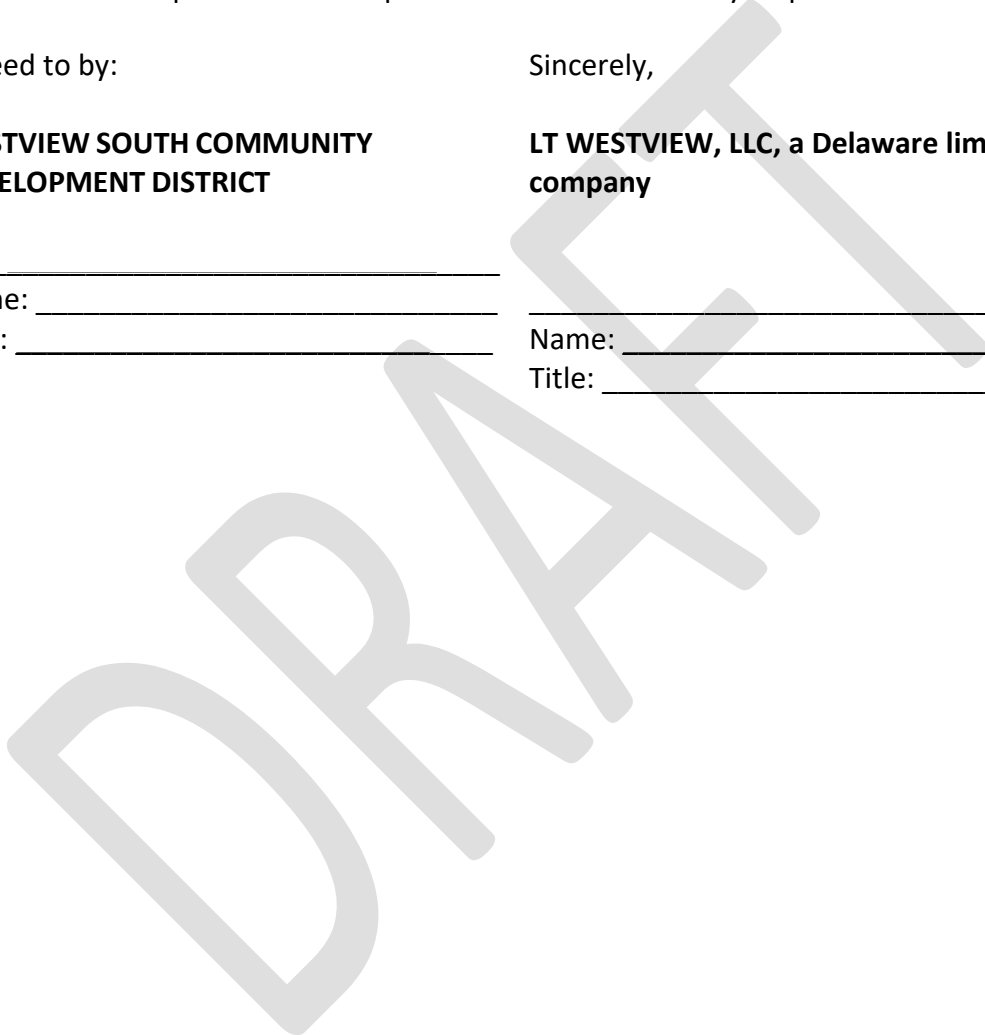


EXHIBIT A

Description of Pod A, Phase 1A Improvements, Cypress Bay Parkway Improvements & Work Product

Pod A, Phase 1A Wastewater Improvements — All wastewater lines, including but not limited to all pipes, structures, fittings, valves, pumps, laterals, force mains, service leads, tees, manholes, gate valves, lift stations, equipment and appurtenances hereto, within or upon rights-of-way located within or upon rights-of-way designated as Tract A-1 (Polk County Right-of-Way), Tract A-2 (Osceola County Right-of-Way), Tract A-3 (Private Right-of-Way), Tract A-4 (Osceola County Right-of-Way), Tract A-5 (Private Right-of-Way), Tract A-6 (Private Right-of-Way), Tract LS-1 (Lift Station), and all “Public Utility Easements,” each as identified in the plat known as *Westview Pod A Phase 1A*, as recorded at Plat Book 200, Pages 38 - 44, of the Official Records of Polk County, Florida.

Pod A, Phase 1A Potable Water Improvements — All potable water lines, including but not limited to all pipes, structures, fittings, valves, pumps, laterals, water mains, service leads, tees, fire hydrants, blowoff valves assemblies, equipment and appurtenances thereto, within or upon rights-of-way designated as Tract A-1 (Polk County Right-of-Way), Tract A-2 (Osceola County Right-of-Way), Tract A-3 (Private Right-of-Way), Tract A-4 (Osceola County Right-of-Way), Tract A-5 (Private Right-of-Way), Tract A-6 (Private Right-of-Way), and all “Public Utility Easements,” each as identified in the plat known as *Westview Pod A Phase 1A*, as recorded at Plat Book 200, Pages 38 - 44, of the Official Records of Polk County, Florida.

Pod A, Phase 1A Reclaimed Water Improvements — All reclaimed water lines, including but not limited to all pipes, structures, fittings, valves, pumps, laterals, water mains, service leads, tees, blowoff valves assemblies, equipment and appurtenances thereto, located within or upon rights-of-way designated as Tract A-1 (Polk County Right-of-Way), Tract A-2 (Osceola County Right-of-Way), Tract A-3 (Private Right-of-Way), Tract A-4 (Osceola County Right-of-Way), Tract A-5 (Private Right-of-Way), Tract A-6 (Private Right-of-Way), and all “Public Utility Easements,” each as identified in the plat known as *Westview Pod A Phase 1A*, as recorded at Plat Book 200, Pages 38 - 44, of the Official Records of Polk County, Florida.

Pod A, Phase 1A Roadway Improvements - All public roads, pavement, curbing and other physical improvements – including but not limited to landscaping elements – within or upon rights-of-way designated as Tract A-1 (Polk County Right-of-Way), Tract A-2 (Osceola County Right-of-Way), and Tract A-4 (Osceola County Right-of-Way), each as identified in the plat known as *Westview Pod A Phase 1A*, as recorded at Plat Book 200, Pages 38 - 44, of the Official Records of Polk County, Florida.

Pod A, Phase 1A Drainage & Surface Water Management – All drainage and surface water management systems, including but not limited to lakes, ponds, water control structures, pipes, storm drainage culverts, curb inlets, grate inlets, mitered end sections, junction box, earthwork manipulation, and other water conveyance structures, as well as all catch-basins and related stormwater facilities, located within Tract A-1 (Polk County Right-of-Way), Tract A-2 (Osceola County Right-of-Way), Tract A-3 (Private Right-of-Way), Tract A-4 (Osceola County Right-of-Way), Tract A-5 (Private Right-of-Way), Tract A-6 (Private Right-of-Way), Wetland W-1, Wetland W-2, and Wetland W-3 (Wetland Preserved Area), Wetland W-4 (Wetland Easement/Conservation Area), Tracts P-100, P-110, P-120, P-130, P-140, and P-200 (Storm Water Pond), all “Drainage Easement(s),” and all “Drainage and Fence Easement,” each as identified in the plat known as *Westview Pod A Phase 1A*, as recorded at Plat Book 200, Pages 38 - 44, of the Official Records of Polk County, Florida.

Future Development Drainage & Surface Water Management – Mass grading and pond excavation related to drainage and surface water management systems (i.e., public improvements only) located within Tracts FD-1, FD-2 and FD-3 (Future Development), as identified in the plat known as *Westview Pod A Phase 1A*, as recorded at Plat Book 200, Pages 38 - 44, of the Official Records of Polk County, Florida.

Cypress Bay Parkway Wastewater Improvements — All wastewater lines, including but not limited to all pipes, structures, fittings, valves, pumps, laterals, force mains, service leads, tees, manholes, gate valves, lift stations, equipment and appurtenances hereto, within or upon rights-of-way located within those lands as identified in **Exhibit B** attached hereto.

Cypress Bay Parkway Potable Water Improvements — All potable water lines, including but not limited to all pipes, structures, fittings, valves, pumps, laterals, water mains, service leads, tees, fire hydrants, blowoff valves assemblies, equipment and appurtenances thereto, within or upon rights-of-way located within those lands as identified in **Exhibit B** attached hereto.

Cypress Bay Parkway Reclaimed Water Improvements — All reclaimed water lines, including but not limited to all pipes, structures, fittings, valves, pumps, laterals, water mains, service leads, tees, blowoff valves assemblies, equipment and appurtenances thereto, located within or upon rights-of-way located within those lands as identified in **Exhibit B** attached hereto.

Cypress Bay Parkway Roadway Improvements - All public roads, pavement, curbing and other physical improvements – including but not limited to landscaping elements – within or upon rights-of-way located within those lands as identified in **Exhibit B** attached hereto.

Cypress Bay Parkway Drainage & Surface Water Management – All drainage and surface water management systems, including but not limited to lakes, ponds, water control structures, pipes, storm drainage culverts, curb inlets, grate inlets, mitered end sections, junction box, earthwork manipulation, and other water conveyance structures, as well as all catch-basins and related stormwater facilities, located within or upon rights-of-way located within those lands as identified in **Exhibit B** attached hereto.

Work Product—Any and all site plans, construction and development drawings, plans and specifications, documents, surveys, engineering and soil reports and studies, licenses, permits, zoning approvals, entitlements, building permits, demolition and excavation permits, curb cut and right-of-way permits, utility permits, drainage rights, bonds, and similar or equivalent private and governmental documents of every kind and character whatsoever pertaining or applicable to or in any way connected with the development, construction, and ownership of the above-referenced Improvements.

[CONTINUED ON FOLLOWING PAGE]

COST OF IMPROVEMENTS

Description	Total Contract Amount	Paid to Date (Contractor to Developer)	Balance Owed	Retainage	CDD Eligible Items Amount
Pod A, Phase 1A General Mobilization, Grading, Sodding & Excavation*	\$4,572,618.88	\$3,829,037.25	\$318,133.05	\$425,448.58	\$1,925,576.37
Pod A, Phase 1A Wastewater Improvements	\$1,445,871.33	\$956,449.87	\$383,149.26	\$106,272.20	\$956,449.87
Pod A, Phase 1A Potable Water Improvements	\$603,797.00	\$543,262.27	\$172.26	\$60,362.47	\$543,262.27
Pod A, Phase 1A Reclaimed Water Improvements	\$264,829.13	\$226,324.40	\$13,357.57	\$25,147.16	\$226,324.40
Pod A, Phase 1A Drainage & Surface Water Management*	\$861,646.40	\$730,345.37	\$50,151.54	\$81,149.49	\$574,087.91
Pod A, Phase 1A PUBLIC Roadway Improvements	\$960,098.68	\$842,449.58	\$24,043.59	\$93,605.51	\$530,645.09
Cypress Bay Parkway Clearing & Grading	\$99,797.69	\$25,709.40	\$71,231.69	\$2,856.60	\$25,709.40
Cypress Bay Parkway Wastewater Improvements	\$84,440.90	\$75,947.04	\$55.30	\$8,438.56	\$75,947.04
Cypress Bay Parkway Potable Water Improvements	\$128,757.00	\$115,814.90	\$73.78	\$12,868.32	\$115,814.90
Cypress Bay Parkway Roadway Improvements	\$797,913.84	\$372,400.83	\$384,135.14	\$41,377.87	\$372,400.83
Cypress Bay Parkway Drainage & Surface Water Management	\$62,360.86	\$0.00	\$56,124.78	\$6,236.08	\$0.00
Spine Road General Mobilization, Grading, Sodding & Excavation	\$504,636.64	\$422,635.18	\$35,042.00	\$46,959.46	\$422,635.18
Spine Road Potable Water Improvements	\$84,863.80	\$76,359.24	\$20.20	\$8,484.36	\$76,359.24
Spine Road Reclaimed Water Improvements	\$83,023.80	\$74,721.42	\$0.00	\$8,302.38	\$74,721.42
Spine Road Drainage & Surface Water Management	\$179,367.14	\$161,430.43	\$0.00	\$17,936.71	\$161,430.43
Spine Road Roadway Improvements	\$228,404.37	\$57,214.08	\$148,349.85	\$22,840.44	\$57,214.08
Spine Road Offsite Clearing & Grading	\$141,413.95	\$49,378.95	\$86,548.45	\$5,486.55	\$49,378.95
Spine Road Offsite Potable Water	\$218,068.80	\$195,445.02	\$907.67	\$21,176.11	\$195,445.02

Spine Road Offsite Reclaim Improvements	\$1,236,454.20	\$799,343.91	\$348,294.30	\$88,815.99	\$799,343.91
Spine Road Offsite Roadway Improvements	\$649,585.73	\$0.00	\$584,627.16	\$64,958.57	\$0.00
TOTALS:					\$7,182,746.31

*Only public improvements are CDD Eligible

COST OF WORK PRODUCT					
Company Name	Description	Invoice No.	Total Invoice Amount	Developer Portion	CDD Eligible Portion
Atwell, LLC	Pod A, Phase 1A: Design Development, Preliminary Development Plan & Permitting, Construction Plans & Permitting (3 Phases), Plan Modifications 1, Model Home Plan Set and Permitting, Model Home Plan Set and Permitting Addition, SFWMD ERP Modification, Construction Bid Services, Final Plat Support Services, Final Plat Support Services Extension, Construction Phase Engineering Services, Construction Phase Services Extension, Construction Phase Services Addition, CO#5 Construction Phase Services, Construction Certifications (3 Phases), CLOMR-F and LOMR-F, FEMA Additional Services, FEMA Letter of Map Revisions (LOMR), Reimbursable Expenses	Billing Summary	\$436,697.59	\$222,179.04	\$214,518.55
Atwell, LLC	Spine Road: Design Development, Final Design, Plan Modification, Plan Modification Additional, Plan Modification 2, Earthwork Analysis, Construction Bid Services, Final Plat Support Services, Construction Phase Engineering Services, Construction Phase Services Extension, Construction Certifications, Meetings/Coordination, Dewatering Coordination, Reimbursable Expenses	Billing Summary	\$227,771.07	\$0.00	\$227,771.07
B.O.C.C Polk County	Fees & Permits	N1PH1A Permit	\$305.00	\$76.25	\$228.75
B.O.C.C Polk County	Fees & Permits - 75% Public Improvements	N1PH1A Plat	\$1,648.00	\$412.00	\$1,236.00
B.O.C.C. Osceola County	Fees & Permits	A Spine Rd Insp Fee	\$30,279.00	\$0.00	\$30,279.00

COST OF WORK PRODUCT

Company Name	Description	Invoice No.	Total Invoice Amount	Developer Portion	CDD Eligible Portion
Bio-Tech Consulting, Inc.	Environmental Assessment Info.	169004	\$725.00	\$0.00	\$725.00
Bio-Tech Consulting, Inc.	Environmental Assessment Info.	169534	\$1,595.00	\$0.00	\$1,595.00
Bio-Tech Consulting, Inc.	Environmental Assessment Info.	170006	\$3,872.50	\$0.00	\$3,872.50
Bio-Tech Consulting, Inc.	Environmental Assessment Info.	170007	\$3,400.00	\$0.00	\$3,400.00
Bio-Tech Consulting, Inc.	Environmental Assessment Info.	170499	\$9,985.00	\$0.00	\$9,985.00
Bio-Tech Consulting, Inc.	Environmental Assessment Info.	170952	\$7,597.50	\$0.00	\$7,597.50
Bio-Tech Consulting, Inc.	Environmental Assessment Info.	167443	\$14,635.00	\$0.00	\$14,635.00
Bio-Tech Consulting, Inc.	Environmental Assessment Info.	171923	\$2,275.00	\$0.00	\$2,275.00
Bio-Tech Consulting, Inc.	Environmental Assessment Info.	167999	\$1,100.00	\$0.00	\$1,100.00
Bio-Tech Consulting, Inc.	Environmental Assessment Info.	168587	\$5,040.00	\$0.00	\$5,040.00
Bio-Tech Consulting, Inc.	Environmental Assessment Info.	166916	\$6,995.00	\$0.00	\$6,995.00
Bio-Tech Consulting, Inc.	Environmental Assessment Info.	165922	\$13,045.00	\$0.00	\$13,045.00
Bio-Tech Consulting, Inc.	Environmental Assessment Info.	166344	\$3,695.00	\$0.00	\$3,695.00
Bonnett Design Group ,LLC	Other Consultants	3237	\$8,125.00	\$1,625.00	\$6,500.00
Bonnett Design Group ,LLC	Other Consultants	3312	\$8,125.00	\$ 1,625.00	\$6,500.00
Bonnett Design Group ,LLC	Other Consultants	3476	\$7,625.00	\$ 1,525.00	\$6,100.00
Bonnett Design Group ,LLC	Other Consultants	3476	\$3,125.00	\$625.00	\$2,500.00
Bonnett Design Group ,LLC	Other Consultants	3536	\$4,125.00	\$825.00	\$3,300.00
Bonnett Design Group ,LLC	Other Consultants	3176	\$4,000.00	\$800.00	\$3,200.00
Bonnett Design Group ,LLC	Other Consultants	3110	\$6,375.00	\$ 1,275.00	\$5,100.00
Bonnett Design Group ,LLC	Other Consultants	3211	\$11,875.00	\$ 2,375.00	\$9,500.00
Geopoint Surveying, Inc.	Surveying	70365	\$500.00	\$200.00	\$300.00
Geopoint Surveying, Inc.	Surveying	71244	\$760.00	\$304.00	\$456.00
Geopoint Surveying, Inc.	Surveying	76473-27	\$3,575.00	\$ 1,430.00	\$2,145.00
Geopoint Surveying, Inc.	Surveying	76473-27	\$6,362.50	\$0.00	\$6,362.50
Geopoint Surveying, Inc.	Surveying	72861	\$250.00	\$100.00	\$150.00
Geopoint Surveying, Inc.	Surveying	72861	\$800.00	\$0.00	\$800.00
Geopoint Surveying, Inc.	Surveying	73987	\$1,200.00	\$480.00	\$720.00

COST OF WORK PRODUCT

Company Name	Description	Invoice No.	Total Invoice Amount	Developer Portion	CDD Eligible Portion
Geopoint Surveying, Inc.	Surveying	77052-28	\$5,337.50	\$0.00	\$5,337.50
Geopoint Surveying, Inc.	Surveying	69779	\$260.00	\$104.00	\$156.00
Geopoint Surveying, Inc.	Surveying	68094	\$3,050.00	\$1,220.00	\$1,830.00
Geopoint Surveying, Inc.	Surveying	68567	\$1,760.00	\$704.00	\$1,056.00
Geopoint Surveying, Inc.	Surveying	69456	\$500.00	\$200.00	\$300.00
Geopoint Surveying, Inc.	Surveying	69454	\$1,200.00	\$0.00	\$1,200.00
Luke Transportation Engineering Consultants, Inc.	Other Consultants	4192	\$1,115.00	\$0.00	\$1,115.00
Luke Transportation Engineering Consultants, Inc.	Other Consultants	4117	\$3,580.00	\$0.00	\$3,580.00
Luke Transportation Engineering Consultants, Inc.	Other Consultants	4150	\$5,620.00	\$0.00	\$5,620.00
Luke Transportation Engineering Consultants, Inc.	Other Consultants	4062	\$11,940.00	\$0.00	\$11,940.00
Luke Transportation Engineering Consultants, Inc.	Other Consultants	4279	\$2,895.00	\$0.00	\$2,895.00
Polk County Clerk of Courts	Fees & Permits	NBHD 1 Ph1A Plat	\$120.00	\$30.00	\$90.00
RVE, Inc.	Engineering	0722015	\$490.00	\$0.00	\$490.00
RVE, Inc.	Engineering	1122031	\$95.00	\$0.00	\$95.00
RVE, Inc.	Engineering	0423052	\$255.00	\$0.00	\$255.00
RVE, Inc.	Other Consultants	0522112	\$285.00	\$0.00	\$285.00
RVE, Inc.	Other Consultants	0422337	\$2,375.00	\$0.00	\$2,375.00
RVE, Inc.	Other Consultants	0322232	\$3,550.00	\$0.00	\$3,550.00
RVE, Inc.	Other Consultants	0422015	\$435.00	\$0.00	\$435.00
South Florida Water Mgt District	Fees & Permits	CKREQ POD A ERP	\$2,100.00	\$0.00	\$2,100.00
State of Florida Department of Environmental Protection	Fees & Permits	POD A POT Permit	\$650.00	\$0.00	\$650.00
State of Florida Department of Environmental Protection	Fees & Permits	POD A DW 4.03.23	\$500.00	\$0.00	\$500.00

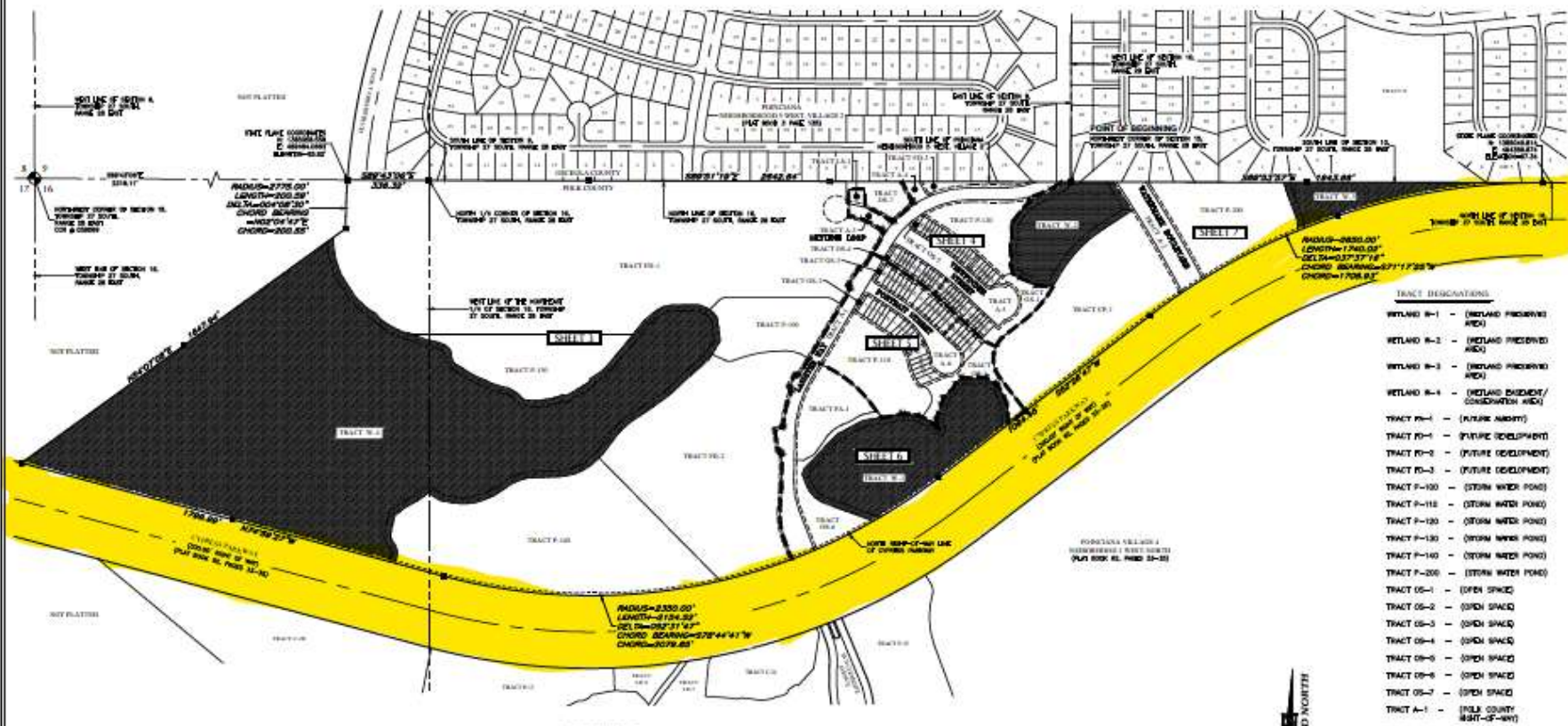
COST OF WORK PRODUCT					
Company Name	Description	Invoice No.	Total Invoice Amount	Developer Portion	CDD Eligible Portion
Tohopekaliga Water Authority	Fees & Permits	TOHO CK REQ 110722	\$8,700.00	\$0.00	\$8,700.00
Universal Engineering Sciences, Inc.	Engineer - Soils/GeoTech/Mater	00670457	\$295.00	\$0.00	\$295.00
Water Science Associates, Inc.	Other Consultants	3622-02-01	\$2,000.00	\$0.00	\$2,000.00
Water Science Associates, Inc.	Other Consultants	3621-03-04	\$4,000.00	\$0.00	\$4,000.00
Water Science Associates, Inc.	Other Consultants	3621-03-05	\$1,000.00	\$0.00	\$1,000.00
Water Science Associates, Inc.	Other Consultants	3621-03-06	\$500.00	\$0.00	\$500.00
Water Science Associates, Inc.	Other Consultants	3621-03-08	\$500.00	\$0.00	\$500.00
Water Science Associates, Inc.	Other Consultants	3622-02-03	\$2,500.00	\$0.00	\$2,500.00
Water Science Associates, Inc.	Other Consultants	3622-02-04	\$1,500.00	\$0.00	\$1,500.00
Water Science Associates, Inc.	Other Consultants	3622-02-05	\$500.00	\$0.00	\$500.00
		TOTALS:	\$907,090.66	\$238,114.29	\$668,976.37

TOTAL COST OF IMPROVEMENTS & WORK PRODUCT: \$7,851,722.68

EXHIBIT B LOCATION OF CYPRESS BAY PARKWAY IMPROVEMENTS

WESTVIEW POD A PHASE 1A

A REPLAT OF A PORTION OF REPLAT OF POINCIANA NEIGHBORHOOD 1 WEST-NORTH, VILLAGE 4, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 62, PAGE 53, OF THE PUBLIC RECORDS OF POLK COUNTY, FLORIDA, LYING IN SECTIONS 15 & 16, TOWNSHIP 27 SOUTH, RANGE 28 EAST, POLK COUNTY, FLORIDA



TRACT DESIGNATIONS	
WETLAND R-1	(WETLAND PRESERVED AREA)
WETLAND R-2	(WETLAND PRESERVED AREA)
WETLAND R-3	(WETLAND PRESERVED AREA)
WETLAND R-4	(WETLAND PRESERVED/CONSERVATION AREA)
TRACT 10-1	(FUTURE AMUSEMENT)
TRACT 10-2	(FUTURE DEVELOPMENT)
TRACT 10-3	(FUTURE DEVELOPMENT)
TRACT 10-4	(FUTURE DEVELOPMENT)
TRACT 10-5	(STORM WATER POND)
TRACT 10-6	(STORM WATER POND)
TRACT 10-7	(STORM WATER POND)
TRACT 10-8	(STORM WATER POND)
TRACT 10-9	(STORM WATER POND)
TRACT 10-10	(STORM WATER POND)
TRACT 10-11	(STORM WATER POND)
TRACT 10-12	(STORM WATER POND)
TRACT 10-13	(STORM WATER POND)
TRACT 10-14	(STORM WATER POND)
TRACT 10-15	(STORM WATER POND)
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TRACT 10-97	(STORM WATER POND)
TRACT 10-98	(STORM WATER POND)
TRACT 10-99	(STORM WATER POND)
TRACT 10-100	(STORM WATER POND)

- REVISION (P.R.) PERMANENT REFERENCE MONUMENT 4" DIA CONCRETE MONUMENT WITH 1/2" DIA STAMPED TYPED LETTERS UNLESS OTHERWISE NOTED.
- REVISION (P.R.) OFFSET PERMANENT REFERENCE MONUMENT - 4" DIA CONCRETE MONUMENT WITH 1/2" DIA STAMPED TYPED LETTERS UNLESS OTHERWISE NOTED.
- REVISION (P.R.) PERMANENT CONTROL POINT STAMPED "TOP LOT 750"
- R.R. OFFICIAL RECORDS BOOK
- C.S. ORIGINAL SURVEY/RETRIEVE
- P.C. PACE
- U.C. UTILITY DRAINAGE
- D.C. DRAINAGE DRAINAGE
- D.F.C. DRAINAGE AND FENCE DRAINAGE
- F.E.M.A. FEDERAL EMERGENCY MANAGEMENT AGENCY
- F.I.M. FLOOD INSURANCE RATE MAP
- U.S. USGS SURVEY
- U.R. UTILITY RIBBON
- L.P. LINE DATA TABLE NUMBER
- C.P. CURVE DATA TABLE NUMBER
- B.A. BARRIER AREA

FLOOD HAZARD NOTING:
THE TYPED LINES "X" AND "Y", ACCORDING TO FLOOD INSURANCE RATE MAP MAP NO. 210600498H FOR POLK COUNTY, CITY OF DUNEDON, COMMUNITY NO. 152384, CITY OF POLK COUNTY COMMUNITY NO. 152384, POLK COUNTY, FLORIDA, DATED OCTOBER 22, 2014 AND ISSUED BY THE FEDERAL EMERGENCY MANAGEMENT AGENCY, UNLESS OTHERWISE SPECIALLY TRANSLATED FROM OTHER SURVEY INFORMATION SUPPLIED BY THE FEMA MAP SERVICE CENTER (<https://www.fema.gov>).

NOTING:
THIS PLAN AS RECORDED IN THE PUBLIC RECORDS OF POLK COUNTY, FLORIDA, IS THE OFFICIAL COPY OF THE SUBMITTED LINES DESCRIBED HEREIN AND WILL UNDER NO CIRCUMSTANCES BE SUPERSEDED BY ANY OTHER GRAPHIC OR TEXTUAL FORM OF THE PLAN THAT MAY BE SUBMITTED TO THE PUBLIC RECORDS OF POLK COUNTY.

FLOOD HAZARD WARNING:
THIS PROPERTY MAY BE SUBJECT TO FLOODING. DO NOT REMOVE FLOOD WALLS OR LOCAL STANDING WATER. DO NOT DISRUPT ANY IMPROVEMENTS SUCH AS STRUCTURES, DRAINAGE, PAVES, DRAINAGE SYSTEMS, AND WATER SYSTEMS. ALL NOT BE PLACED IN CERTAIN RAIN EVENTS.



BY STATE OF FLORIDA
I, THE ENGINEER, DO HEREBY CERTIFY THAT I AM A LICENSED PROFESSIONAL ENGINEER IN THE STATE OF FLORIDA.

GeoPoint
Surveying, Inc.

3115 HERRING RD., SUITE 100, TALLAHASSEE, FLORIDA 32310
904.206.7000 FAX 904.206.7001 WWW.GEOPPOINTSURVEYING.COM
REG. NO. 12117 LICENSE NO. 14343 LICENSE NUMBER 14343

CORPORATE DECLARATION AND AGREEMENT
[POD A, PHASE 1A IMPROVEMENTS, CYPRESS BAY PARKWAY
IMPROVEMENTS & WORK PRODUCT]

I, _____, as _____ of LT Westview, LLC, a Delaware limited liability company ("**Developer**"), do hereby state as follows:

1. I have personal knowledge of the matters set forth in this Declaration.
2. My name is _____, and I am _____ of the Developer. I have authority to make this Declaration on behalf of Developer.
3. Developer is the developer of certain lands within the Westview South Community Development District, a special purpose unit of local government established pursuant to Chapter 190, *Florida Statutes* ("**District**").
4. The District's *Engineer's Report (Restated)*, dated May 31, 2023, as supplemented by the *First Supplemental Engineer's Report (2023 Projects)*, dated May 31, 2023 ("**Engineer's Report**") describes certain public infrastructure improvements and work product that the District intends to finance, fund, plan, establish, acquire, construct or reconstruct, enlarge or extend, equip, operate, or maintain pursuant to Chapter 190, *Florida Statutes*.
5. Developer has expended funds to develop and/or acquire certain of the public infrastructure improvements and work product described in the Engineer's Report and more specifically described in **Exhibit A**. The attached **Exhibit A** accurately identifies certain of those improvements and work product that have been completed to date and states the amounts that Developer has spent on those improvements and work product.
6. Except for the balance to finish and/or retainage set forth in **Exhibit A**, no money is owed to any contractors or subcontractors for any work performed on the completed improvements.
7. Developer acknowledges that the District intends to rely on this Declaration for purposes of acquiring the infrastructure improvements and work product identified in **Exhibit A**.

[CONTINUED ON NEXT PAGE]

Executed this _____ day of _____, 2023.

LT WESTVIEW, LLC, a Delaware limited liability company

Name: _____
Title: _____

STATE OF _____
COUNTY OF _____

The foregoing instrument was acknowledged before me by means of physical presence or online notarization this _____ day of _____, 2023, by _____ as _____ of _____, and with authority to execute the foregoing on behalf of the entit(ies) identified above, and who appeared before me this day in person, and who is either personally known to me, or produced _____ as identification.

NOTARY PUBLIC, STATE OF _____

(NOTARY SEAL)

Name: _____
(Name of Notary Public, Printed, Stamped or Typed as Commissioned)

Exhibit A – Description of Pod A, Phase 1A Improvements, Cypress Bay Parkway Improvements & Work Product

CONTRACTOR ACKNOWLEDGMENT AND RELEASE
**[POD A, PHASE 1A IMPROVEMENTS, CYPRESS BAY PARKWAY
IMPROVEMENTS & WORK PRODUCT]**

THIS ACKNOWLEDGMENT & RELEASE (“Release”) is made the ____ day of _____, 2023, by **Jr. Davis Construction Co., Inc.**, having a mailing address of 210 Hangar Road, Kissimmee, Florida 34741 (“**Contractor**”), in favor of the **Westview South Community Development District (“District”)**, which is a local unit of special-purpose government situated in both Polk and Osceola Counties, Florida, and having offices at Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431.

RECITALS

WHEREAS, pursuant to that certain *Contractor Agreement*, dated _____, _____, and between Contractor and LT Westview, LLC, a Delaware limited liability company (“**Developer**”), Contractor has constructed for Developer certain infrastructure improvements, as described in **Exhibit A (“Improvements”)**; and

WHEREAS, Developer may in the future convey the Improvements to the District and for that purpose has requested Contractor to confirm the release of all restrictions on the District’s right to use and rely upon the Improvements; and

WHEREAS, Contractor has agreed to the release of any such restrictions.

NOW, THEREFORE, for and in consideration of mutual promises and obligations, the receipt and sufficiency of which are hereby acknowledged, Contractor provides the following acknowledgment and release:

1. **GENERAL.** The recitals so stated above are true and correct and by this reference are incorporated as a material part of this Release.
2. **ACQUISITION OF IMPROVEMENTS.** Contractor acknowledges that the District is or has acquired the Improvements constructed by Contractor in connection with the Contract, from Developer, and accordingly, the District has the unrestricted right to rely upon the terms of the Contract for same.
3. **WARRANTY.** Contractor hereby expressly acknowledges the District’s right to enforce the terms of the Contract, including but not limited to any warranties and other forms of indemnification provided therein and to rely upon and enforce any other warranties provided under Florida law.
4. **CERTIFICATION.** Contractor hereby acknowledges that it has been fully compensated for its services and work related to completion of the Improvements. Contractor further certifies that, except as set forth herein, no outstanding requests for payment exist

related to the Improvements, including any payments to subcontractors, materialmen, suppliers or otherwise, and that there is no disagreement as to the appropriateness of payment made for the Improvements. Except as set forth herein, this document shall constitute a final waiver and release of lien for any payments due to Contractor by Developer or District for the Improvements.

Notwithstanding anything to the contrary herein, Contractor is owed approximately the amount identified as balance to finish and/or retainage as noted in **Exhibit A** under the Contract and understands that such amounts shall be paid by Developer. The effectiveness of this Release is contingent upon such payment being timely made.

5. **EFFECTIVE DATE.** This Release shall take effect upon execution.

[SIGNATURE PAGE TO FOLLOW]

DRAFT

[SIGNATURE PAGE FOR CONTRACTOR ACKNOWLEDGMENT AND RELEASE]

JR. DAVIS CONSTRUCTION CO., INC

By: _____
Its: _____

STATE OF _____
COUNTY OF _____

The foregoing instrument was acknowledged before me by means of physical presence or online notarization this _____ day of _____, 2023, by _____ as _____ of _____, and with authority to execute the foregoing on behalf of the entit(ies) identified above, and who appeared before me this day in person, and who is either personally known to me, or produced _____ as identification.

NOTARY PUBLIC, STATE OF _____

(NOTARY SEAL)

Name: _____
(Name of Notary Public, Printed, Stamped or Typed as Commissioned)

PROFESSIONAL ACKNOWLEDGMENT AND RELEASE
[POD A, PHASE 1A IMPROVEMENTS, CYPRESS BAY PARKWAY
IMPROVEMENTS & WORK PRODUCT]

THIS ACKNOWLEDGMENT & RELEASE (“Release”) is made the ____ day of _____, 2023, by **Atwell, LLC**, having a mailing address _____ (“**Professional**”), in favor of the **Westview South Community Development District (“District”)**, which is a local unit of special-purpose government situated in both Polk and Osceola Counties, Florida, and having offices at Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431.

RECITALS

WHEREAS, pursuant to that certain _____, dated _____ (“**Contract**”), between Professional and LT Westview, LLC (“**Developer**”), Professional has created certain work product, as described in **Exhibit A (“Work Product”)**; and

WHEREAS, Developer may in the future convey the Work Product to the District and for that purpose has requested Professional to confirm the release of all restrictions on the District’s right to use and rely upon the Work Product; and

WHEREAS, Professional has agreed to the release of any such restrictions.

NOW, THEREFORE, for and in consideration of mutual promises and obligations, the receipt and sufficiency of which are hereby acknowledged, Professional provides the following acknowledgment and release:

1. **GENERAL.** The recitals so stated above are true and correct and by this reference are incorporated as a material part of this Release.
2. **ACQUISITION OF WORK PRODUCT.** Professional acknowledges that the District is or has acquired the Work Product constructed by Professional in connection with the Contract, from Developer, and accordingly, the District has the unrestricted right to rely upon the terms of the Contract for same.
3. **CERTIFICATION.** Professional hereby acknowledges that it has been fully compensated for its services and work related to completion of the Work Product. Professional further certifies that, except as set forth herein, no outstanding requests for payment exist related to the Work Product, and that there is no disagreement as to the appropriateness of payment made for the Work Product. Except as set forth herein, this document shall constitute a final waiver and release of lien for any payments due to Professional by Developer or District for the Work Product.

4. **EFFECTIVE DATE.** This Release shall take effect upon execution.

ATWELL, LLC

By: _____
Its: _____

STATE OF _____
COUNTY OF _____

The foregoing instrument was acknowledged before me by means of physical presence or online notarization this _____ day of _____, 2023, by _____ as _____ of _____, and with authority to execute the foregoing on behalf of the entit(ies) identified above, and who appeared before me this day in person, and who is either personally known to me, or produced _____ as identification.

NOTARY PUBLIC, STATE OF _____

(NOTARY SEAL)

Name: _____
(Name of Notary Public, Printed, Stamped
or Typed as Commissioned)

DISTRICT ENGINEER'S CERTIFICATE
[POD A, PHASE 1A IMPROVEMENTS, CYPRESS BAY PARKWAY
IMPROVEMENTS & WORK PRODUCT]

_____, 2023

Board of Supervisors
Westview South Community Development District

Re: Acquisition of Improvements and Work Product

Ladies and Gentlemen:

The undersigned is a representative of Atwell, LLC ("**District Engineer**"), as District Engineer for the Westview South Community Development District ("**District**") and does hereby make the following certifications in connection with the District's acquisition from LT Westview, LLC, ("**Developer**") as to certain public "**Improvements**" and "**Work Product**" as further detailed in **Exhibit A**. The undersigned, an authorized representative of the District Engineer, hereby certifies that:

1. I have reviewed the Improvements and Work Product. I have further reviewed certain documentation relating to the same, including but not limited to certain invoices, plans, and other documents.
2. The Improvements and Work Product are within the scope of the District's capital improvement plan as set forth in the District's *Engineer's Report (Restated)*, dated May 31, 2023, as supplemented by the *First Supplemental Engineer's Report (2023 Projects)*, dated May 31, 2023 (together, "**Engineer's Report**"), and specially benefit property within the District as further described in the Engineer's Report.
3. I am not aware of any defects in the Improvements or Work Product.
4. The total costs associated with the Improvements and Work Product are as set forth in **Exhibit A**. Such costs are equal to or less than each of the following: (i) what was actually paid by the Developer to create and/or acquire the Improvements and Work Product, and (ii) the reasonable fair market value of the Improvements and Work Product.
5. Based on the foregoing, it is appropriate at this time for the District to acquire the Improvements and Work Product.

ATWELL, LLC

_____, P.E.
Florida Registration No. _____
District Engineer

BILL OF SALE AND LIMITED ASSIGNMENT
**[POD A, PHASE 1A IMPROVEMENTS, CYPRESS BAY PARKWAY
IMPROVEMENTS & WORK PRODUCT]**

THIS BILL OF SALE AND LIMITED ASSIGNMENT is made to be effective as of the ____ day of _____, 2023, by and between **LT WESTVIEW, LLC**, a Delaware limited liability company, with an address of 2600 Lake Lucien Drive, Suite 350, Maitland, Florida 32751 (“**Grantor**”), and for good and valuable consideration, to it paid by the **WESTVIEW SOUTH COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes* (“**District**” or “**Grantee**”) whose address is c/o Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431.

(Wherever used herein, the terms “Grantor” and “Grantee” include all of the parties to this instrument, the heirs, legal representatives and assigns of individuals, and the successors and assigns of trustees, partnerships, limited liability companies, governmental entities, and corporations.)

NOW THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Grantor and Grantee, intending to be legally bound, do hereby agree as follows:

1. Grantor hereby transfers, grants, conveys, and assigns to Grantee all right, title and interest of Grantor, if any, in and to the property (together, “**Property**”) described in **Exhibit A** and below to have and to hold for Grantee’s own use and benefit forever:

a) All of the improvements and work product identified in **Exhibit A**; and

b) All of the right, title, interest, and benefit of Grantor, if any, in, to and under any and all contracts, guaranties, affidavits, warranties, bonds, claims, lien waivers, and other forms of indemnification, given heretofore and with respect to the construction, installation, or composition of the improvements described in **Exhibit A**.

2. Grantor hereby covenants that: (i) Grantor is the lawful owner of the Property; (ii) the Property is free from any liens or encumbrances and the Grantor covenants to timely address any such liens or encumbrances if and when filed; (iii) Grantor has good right to sell the Property; and (iv) the Grantor will warrant and defend the sale of the Property hereby made unto the Grantee against the lawful claims and demands of all persons whosoever.

3. Without waiving any of the rights against third parties granted under Section 1(b), this conveyance is made on an “as is” basis. The Grantor represents that it has no knowledge of any latent or patent defects in the Property, and hereby assigns, transfers and conveys to the Grantee any and all rights against any and all firms or entities which may have caused any latent

or patent defects, including, but not limited to, any and all warranties and other forms of indemnification.

4. By execution of this document, the Grantor affirmatively represents that it has the contractual right, consent and lawful authority of any and all forms to take this action in this document and in this form. Nothing herein shall be construed as a waiver of Grantee's limitations on liability as provided in Section 768.28, *Florida Statutes*, and other statutes and law.

[CONTINUED ON FOLLOWING PAGE]

DRAFT

WHEREFORE, the foregoing Bill of Sale and Limited Assignment is hereby executed and delivered on the date first set forth above.

Signed, sealed and delivered by:

WITNESSES

LT WESTVIEW, LLC, a Delaware limited liability company

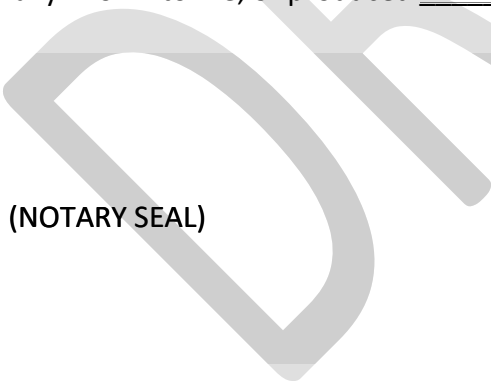
By: _____
Name: _____

Name: _____
Title: _____

By: _____
Name: _____

STATE OF _____
COUNTY OF _____

The foregoing instrument was acknowledged before me by means of physical presence or online notarization this _____ day of _____, 2023, by _____ as _____ of _____, and with authority to execute the foregoing on behalf of the entit(ies) identified above, and who appeared before me this day in person, and who is either personally known to me, or produced _____ as identification.



(NOTARY SEAL)

NOTARY PUBLIC, STATE OF _____

Name: _____
(Name of Notary Public, Printed,
Stamped or Typed as Commissioned)

This instrument was prepared by and upon recording should be returned to:

Kutak Rock LLP
107 W College Avenue
Tallahassee, Florida 32301

(This space reserved for Clerk)

SPECIAL WARRANTY DEED

THIS SPECIAL WARRANTY DEED is made to be effective as of the ____ day of _____ 2023, by and between:

LT Westview, LLC, a Delaware limited liability company, the owner and developer of lands within the boundary of the District, and whose mailing address is 2600 Lake Lucien Drive, Suite 350, Maitland, Florida 32751 ("**Grantor**"); and

Westview South Community Development District, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, and whose mailing address is c/o o Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 ("**Grantee**").

SPECIAL WARRANTY GRANT OF FEE TITLE

WITNESS THAT GRANTOR, for good and valuable consideration in hand paid by Grantee, the receipt and sufficiency whereof are hereby acknowledged, grants, bargains and conveys to Grantee forever, all of the right, title, interest, claim and demand which the Grantor have in and to the following described lot, piece or parcel of land, situate, lying and being in the County of Polk, State of Florida, and more particularly below ("**Property**"):

Wetland W-1, Wetland W-2, and Wetland W-3 (Wetland Preserved Area), Wetland W-4 (Wetland Easement/Conservation Area), Tracts P-100, P-110, P-120, P-130, and P-140, and P-200 (Storm Water Pond), Westview Pod A Phase 1A, as recorded at Plat Book 200, Pages 38 - 44, of the Official Records of Polk County, Florida.

TOGETHER with all of the tenements, hereditaments and appurtenances thereto belonging or in anywise appertaining, and to have and to hold the same in fee simple forever. Such conveyance is subject to all matters of record; however, reference hereto shall not operate to re-impose the same.

The Grantor hereby covenants with said Grantee that the Grantor is lawfully seized of said land in fee simple and that the Grantor has good right and lawful authority to sell and convey said land. Further, the Grantor hereby warrant the title to said land and will defend the same against the lawful claims of all persons or entities whomsoever claiming by, through or under Grantor, but against none other. Additionally, the Grantor warrants that it has complied with the provisions of Section 196.295, *Florida Statutes*.

RESERVATION OF EASEMENT

GRANTOR hereby reserves unto itself and its successors and assigns, and Grantee by acceptance hereby gives and grants unto Grantor and its successors and assigns, non-exclusive easements for ingress and egress over, upon and across the Property, together with the rights to install, maintain, repair, plant, mow, cultivate, irrigate, improve and care for all drainage, hardscaping, landscaping, irrigation, wetland and related improvements, and the right to maintain, repair and replace and improve any improvements now or hereafter located on the Property; provided, however, that Grantor's reservation of rights hereunder shall not be deemed to impose any obligations on Grantor's to maintain, repair or replace any part of the Property or improvements located thereon.

[CONTINUED ON FOLLOWING PAGE]

DRAFT

IN WITNESS WHEREOF, Grantor has caused these presents to be executed to be effective as of the day and year first above written.

WITNESS

LT WESTVIEW, LLC

By: _____
Name: _____

By: _____
Name: _____
Title: _____

By: _____
Name: _____

STATE OF _____
COUNTY OF _____

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ____ day of _____, 2023, by _____, as _____ of **LT Westview, LLC** who appeared before me this day in person, and who is either personally known to me, or produced _____ as identification.

NOTARY PUBLIC, STATE OF _____

(NOTARY SEAL)

Name: _____
(Name of Notary Public, Printed, Stamped or
Typed as Commissioned)

Note to Examiner: This instrument evidences a conveyance of an interest in unencumbered real estate as a gift and is exempt from Florida documentary stamp tax pursuant to Rule 12B-4.014(2)(a), Florida Administrative Code.

WESTVIEW SOUTH

COMMUNITY DEVELOPMENT DISTRICT

9

CDD / HOA MAINTENANCE AGREEMENT

THIS CDD / HOA MAINTENANCE AGREEMENT is made and entered into this ____ day of _____, 2023, by and between:

Westview South Community Development District, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, and whose mailing address is c/o Wrathell Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 ("**District**"); and

_____, a Florida not-for-profit corporation, whose address is c/o _____ ("**Association**").

RECITALS

WHEREAS, the District was established pursuant to the Uniform Community Development District Act of 1980, Chapter 190, *Florida Statutes*, as amended ("**Act**"), and is validly existing under the Constitution and laws of the State of Florida; and

WHEREAS, the District presently owns various systems, facilities and infrastructure including, but not limited to, [stormwater management improvements and wetlands, and perimeter landscaping, irrigation, hardscape and other improvements]; and

WHEREAS, the District desires to provide for the operation, maintenance and repair (both day-to-day and capital) of the improvements described in **Exhibit A** attached hereto ("**Work**"), across the lands owned by the District from time to time ("**Property**"); and

WHEREAS, the Association is a not-for-profit corporation owning, operating and maintaining various improvements and facilities for the community that the District serves; and

WHEREAS, the residents within the community that are served by both the Association and the District benefit from the improvements and may be required to pay for the cost of the Work, regardless of whether such Work is conducted by the Association or the District; and

WHEREAS, for ease of administration, potential cost savings to property owners and residents and the benefits of full-time, on-site operation and maintenance personnel, the District desires to contract with the Association to provide the Work; and

WHEREAS, the Association represents that it is qualified, either in its own right or through its officers, employees, contractors and/or affiliates, to provide the Work and desires to contract with the District to do so in accordance with the terms of this Agreement.

NOW, THEREFORE, in consideration of the recitals, agreements, and mutual covenants contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by the parties, the parties agree as follows:

SECTION 1. RECITALS. The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Agreement.

SECTION 2. SCOPE OF WORK.

- A. **Work.** Association shall be responsible for providing, or causing to be provided, the Work in an efficient, lawful and satisfactory manner. All Work, including the scope of the Work, shall be performed in a neat and professional manner reasonably acceptable to the District and shall be in accordance with industry standards. Association shall be responsible for all of its contractors or subcontractors that perform the Work as if the Association itself were performing such Work.
- B. **Inspection.** Association shall conduct regular inspections of all Property and report any irregularities to the District Manager, or his designated representative, and shall correct any irregularities in accordance with the terms of this Agreement.
- C. **Repair and Maintenance.** Association shall make, or cause to be made, such routine repair work or normal maintenance to the Property as may be required for the operation or physical protection of the Property. Association shall promptly cause emergency repairs to be made when such repairs are necessary for the preservation and safety of persons and/or property, or when the repairs are required to be made to avoid the suspension of any Work. Association shall immediately notify the District Manager, or a designated representative, concerning the need for emergency repairs.
- D. **Investigation and Report of Accidents/Claims.** Association shall promptly investigate and provide a full written report to the District Manager as to all accidents or claims for damage relating to the improvements or the Work. Such report shall at a minimum include a description of any damage or destruction of property and the estimated cost of repair. Association shall cooperate and make any and all reports required by any insurance company or the District in connection with any accident or claim. Association shall not file any claims with the District's insurance company without the prior consent of the District's Board of Supervisors.
- E. **Adherence to District Rules, Regulations and Policies.** Association shall ensure that Association's officers, employees, contractors and affiliates are familiar with all District policies and procedures and are informed with respect to the rules, regulations and notices as may be promulgated by the District from time to time and Association shall ensure that said persons conform therewith. Association assures the District that all third parties will be dealt with at arm's length, and that the District's interest will be best served at all times.
- F. **Care of the District's Improvements.** Association shall use all due care to protect the property of the District, its residents and landowners from damage by Association or its officers, employees, contractors and affiliates. Association agrees to repair any damage resulting from the activities and work of the Association or its officers, employees, contractors and affiliates. The District is not responsible for the cost of repairs from damage resulting from the acts or omissions of the Association or its officers, employees, contractors and affiliates.
- G. **Billing.** Association, on behalf of the District, shall be solely responsible for the budgeting, financing, billing and collection of fees, assessments, service charges, etc., necessary to perform the Work.
- H. **Designation of District Representative.** The District shall designate in writing a person to act as the District's representative with respect to the Work. The District's representative shall have complete authority to transmit instructions, receive information, interpret and define the District's policies and decisions with respect to materials, equipment, elements

and systems pertinent to the Work. The District hereby designates the District Manager to act as its representative.

I. **Reporting.**

- i. The Association agrees to meet with the District's representative at the District's request no less than one time per month to walk the Property to discuss conditions, schedules, and items of concern regarding this Agreement.
- ii. The Association shall provide to the District copies of all contracts and amendments thereto for the Work (e.g., aquatics maintenance contract, landscape maintenance contract, wetlands maintenance contract, etc.).
- iii. The Association shall require that contractors provide – and shall provide to the District – periodic reports (at least once per quarter) describing the Work being performed and the status of any items of concern.
- iv. The Association on an annual basis and prior to February 1 of each year shall provide a report to the District that: (a) describes the Work performed during the past year, (b) identifies all contractors used in the past year to perform the Work, (c) details the amounts spent to perform the Work during the past year, (d) provides the anticipated budget and the projected fee collection to support such budget, subject to the reasonable approval of the District, to perform the Work in the upcoming year, and (e) identifies any items of current or future concern reasonably known to the Association and related to the Work and/or the District's property.

SECTION 3. COMPENSATION. The Association shall provide the Work at no cost to the District. The Association shall not be entitled, for any reason, to reimbursement or refund of any funds expended in the performance of its obligations under this Agreement. As a point of clarification, the Association is responsible for all major repairs and shall budget accordingly. The Association agrees that there is sufficient consideration for this Agreement because, among other reasons, the Association benefits from the contracting efficiencies in having all of the public and community infrastructure maintained by a single entity.

SECTION 4. TERM. This Agreement commences on the date first written above and continues through September 30, 20__ (“**Initial Term**”). This Agreement shall automatically renew for annual periods thereafter unless terminated pursuant to the terms of this Agreement.

SECTION 5. INSURANCE. The Association and its contractors performing any part of the Work shall maintain or cause to be maintained, at its / or their own expense throughout the term of this Agreement, industry standard Worker's Compensation Insurance, Commercial General Liability Insurance and Automobile Liability Insurance. The District shall be an additional insured under all such insurance.

SECTION 6. LIMITATIONS ON GOVERNMENTAL LIABILITY. Nothing in this Agreement shall be deemed as a waiver of immunity or limits of liability of the District beyond any statutory limited waiver of immunity or limits of liability which may have been adopted by the Florida Legislature in Section 768.28, Florida Statutes, or other statute, and nothing in this Agreement shall inure to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred under the Doctrine of Sovereign Immunity or by operation of law.

SECTION 7. COMPLIANCE WITH GOVERNMENTAL REGULATION. The Association shall keep, observe, and perform all requirements of applicable local, State, and Federal laws, rules, regulations, or ordinances relating to the Property, including but not limited to any applicable permits or other regulatory approvals.

SECTION 8. LIENS AND CLAIMS. The Association shall promptly and properly pay for all labor employed, materials purchased, and equipment hired by it to perform under this Agreement. The Association shall keep the District property free from any materialmen's or mechanic's liens and claims or notices in respect to such liens and claims, which arise by reason of the Association's performance under this Agreement, and the Association shall immediately discharge any such claim or lien.

SECTION 9. DEFAULT AND PROTECTION AGAINST THIRD PARTY INTERFERENCE. A default by either party under this Agreement shall entitle the other to all remedies available at law or in equity, which may include, but not be limited to, the right of damages, injunctive relief, and/or specific performance. Without intending to limit the foregoing, the District shall have a "self-help" remedy whereby, in the event of a default by the Association, the District may provide the Work and charge the cost of the Work to the Association, provided that the District first provide the Association with a reasonable opportunity to cure any default. Nothing contained in this Agreement shall limit or impair the District's right to protect its rights from interference by a third party to this Agreement.

SECTION 10. CUSTOM AND USAGE. It is hereby agreed, any law, custom, or usage to the contrary notwithstanding, that each party shall have the right at all times to enforce the conditions and agreements contained in this Agreement in strict accordance with the terms of this Agreement, notwithstanding any conduct or custom on the part of the party seeking to enforce the conditions and agreements in refraining from so doing; and further, that the failure of a party at any time or times to strictly enforce its rights under this Agreement shall not be construed as having created a custom in any way or manner contrary to the specific conditions and agreements of this Agreement, or as having in any way modified or waived the same.

SECTION 11. SUCCESSORS. This Agreement shall inure to the benefit of and be binding upon the heirs, executors, administrators, successors, and assigns of the parties to this Agreement, except as expressly limited in this Agreement.

SECTION 12. TERMINATION. At any time, either party may terminate this Agreement for any reason in its sole discretion and by providing at least sixty (60) days written notice to the other party of its intent to terminate. In the event of termination by the Association, the Association shall be required to provide the District with sufficient funds to provide for the Work contemplated by this Agreement until the District can complete its next regular budget and assessment cycle to incorporate funding into its budget and collect any necessary assessment revenues. Regardless of which party terminates this Agreement, the Association and the District shall cooperate in effectuating – to the extent the District so elects in its sole discretion – a transfer of the obligations under this Agreement including the assignment of maintenance contracts and the transfer of all documentation associated with the provision of Work hereunder including warranty documentation.

SECTION 13. PERMITS AND LICENSES. All permits and licenses required by any governmental agency for the operation and maintenance of the District's improvements shall be obtained and paid for by the District.

SECTION 14. ASSIGNMENT. No party may assign this Agreement without the prior written approval of the other. Any purported assignment without such written consent shall be void.

SECTION 15. INDEPENDENT CONTRACTOR STATUS. In all matters relating to this Agreement, the Association shall be acting as an independent contractor. Neither the Association nor employees of the Association, if there are any, are employees of the District. The Association agrees to assume all liabilities or obligations imposed by any applicable laws with respect to employees of the Association, if there are any, in the performance of this Agreement. The Association shall not have any authority to assume or create any obligation, express or implied, on behalf of the District and the Association shall have no authority to represent the District as an agent, employee, or in any other capacity.

SECTION 16. HEADINGS FOR CONVENIENCE ONLY. The descriptive headings in this Agreement are for convenience only and shall neither control nor affect the meaning or construction of any of the provisions of this Agreement.

SECTION 17. AGREEMENT. This instrument shall constitute the final and complete expression of this Agreement between the District and Association relating to the subject matter of this Agreement.

SECTION 18. AMENDMENTS. Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both the District and the Association.

SECTION 19. AUTHORIZATION. The execution of this Agreement has been duly authorized by the appropriate body or official of the District and the Association, both the District and the Association have complied with all the requirements of law, and both the District and the Association have full power and authority to comply with the terms and provisions of this instrument.

SECTION 20. NOTICES. All notices, requests, consents and other communications under this Agreement (“**Notices**”) shall be in writing and shall be delivered, mailed by First Class Mail, postage prepaid, certified/registered mail, or overnight delivery service, to the parties, at the addresses first set forth above. Except as otherwise provided in this Agreement, any Notice shall be deemed received only upon actual delivery at the address set forth above. Notices delivered after 5:00 p.m. (at the place of delivery) or on a non-business day, shall be deemed received on the next business day. If any time for giving Notice contained in this Agreement would otherwise expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Saturdays, Sundays, and legal holidays recognized by the United States government shall not be regarded as business days. Counsel for the District and counsel for the Association may deliver Notice on behalf of the District and the Association, respectively. Any party or other person to whom Notices are to be sent or copied may notify the other parties and addressees of any change in name or address to which Notices shall be sent by providing the same on five (5) days written notice to the parties and addressees set forth herein.

SECTION 21. THIRD PARTY BENEFICIARIES. This Agreement is solely for the benefit of the District and the Association and no right or cause of action shall accrue upon or by reason, to or for the benefit of any third party not a formal party to this Agreement. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the District and the Association any right, remedy, or claim under or by reason of this Agreement or any of the provisions or conditions of this Agreement; and all of the provisions, representations, covenants, and conditions

contained in this Agreement shall inure to the sole benefit of and shall be binding upon the District and the Association and their respective representatives, successors and assigns.

SECTION 22. APPLICABLE LAW AND VENUE. This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida. Venue for any dispute shall be in a court of appropriate jurisdiction in the County in which the District is located.

SECTION 23. PUBLIC RECORDS. The Association understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records, and, accordingly, Association agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, *Florida Statutes*. Association acknowledges that the designated public records custodian for the District is its District Manager (“**Public Records Custodian**”). Among other requirements and to the extent applicable by law, the Association shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, *Florida Statutes*; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if the Association does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Association’s possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by the Association, the Association shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF THE ASSOCIATION HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE ASSOCIATION’S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT C/O CRAIG WRATHELL, WRATHELL, HUNT AND ASSOCIATES, LLC, 2300 GLADES ROAD, SUITE 410W, BOCA RATON, FLORIDA 33431 PHONE (561) 571-0010, AND E-MAIL WRATHELLC@WHHASSOCIATES.

SECTION 24. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Agreement shall not affect the validity or enforceability of the remaining portions of this Agreement, or any part of this Agreement not held to be invalid or unenforceable.

SECTION 25. ARM’S LENGTH TRANSACTION. This Agreement has been negotiated fully between the District and the Association as an arm's length transaction. The District and the Association participated fully in the preparation of this Agreement with the assistance of their respective counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, the parties are each deemed to have drafted, chosen, and selected the language, and any doubtful language will not be interpreted or construed against any party.

SECTION 26. COUNTERPARTS. This Agreement may be executed in any number of counterparts, each of which when executed and delivered shall be an original; however, all such counterparts together shall constitute, but one and the same instrument.

IN WITNESS WHEREOF, the parties execute this Agreement to be effective the day and year first written above.

**WESTVIEW SOUTH COMMUNITY DEVELOPMENT
DISTRICT**

By: _____

Its: _____

By: _____

Its: _____

EXHIBIT A: Scope of Work

DRAFT

**EXHIBIT A
SCOPE OF WORK**

DISTRICT IMPROVEMENTS

The Association shall operate, maintain and repair the following District improvements:

- **Roadway, Hardscape & Landscape, Stormwater and Wetland Improvements** – All roadway, hardscape/landscape, stormwater and wetland improvements within Tracts _____, and within all Drainage Easements as identified on the plat entitled _____.

MAINTENANCE PROGRAM

- **Lake Banks** - Common mowing of the District lake banks (every other week from March 1 through November 1, and once per month from November 1 through March 1). Weeding, edging and tree trimming will be done on an as needed basis.
- **Aquatics** - On a monthly basis, HOA shall conduct any monitoring, treatment and maintenance of the stormwater ponds to meet permit requirements and ensure that the ponds are maintained in a manner consistent with community standards.
- **Stormwater Structures** - On an annual or more frequent basis, HOA will hire a licensed engineer to conduct a visual inspection of stormwater improvements and to ensure that no dangerous conditions exist and that the system is operating in accordance with permit conditions. HOA shall maintain and repair the improvements as needed.
- **Conservation** - On a schedule necessary to meet the applicable District permit requirements, HOA shall conduct any monitoring and maintenance of any conservation / mitigation areas – including removal of nuisance / exotic species – to ensure that the District is in compliance with applicable permit requirements.
- **Roadways** - On an annual or more frequent basis, HOA will hire a licensed engineer to conduct a visual inspection of roadway improvements and to ensure that no dangerous conditions exist, and HOA shall maintain and repair the improvements as needed.
- **Hardscaping** - On an annual or more frequent basis, HOA will hire a licensed engineer to conduct a visual inspection of hardscape improvements and to ensure that no dangerous conditions exist, and HOA shall maintain and repair the improvements as needed. Also, on an annual or more frequent basis, HOA shall conduct power washing of all hardscape improvements.
- **Landscaping/Irrigation**
 - HOA shall conduct common mowing of the District common areas (every other week from March 1 through November 1, and once per month from November 1 through March 1).
 - HOA shall conduct weeding, edging and tree trimming on an as needed basis.
 - HOA shall provide pest control, fertilizer and mulch to all common area flower/tree beds and other landscaping on a schedule necessary to meet community standards.
 - HOA shall inspect and maintain the irrigation system within the District common areas on an as-needed basis and to ensure that it is properly functioning.

WESTVIEW SOUTH

COMMUNITY DEVELOPMENT DISTRICT

10

**AGREEMENT FOR ENVIRONMENTAL MAINTENANCE SERVICES
[WESTVIEW POD B, POD E MITIGATION TRACT]
(WESTVIEW POD B AND WESTVIEW POD E MONITORING & MAINTENANCE)**

THIS AGREEMENT (“**Agreement**”) is made and entered into this _____ day of _____, 2023, by and between:

WESTVIEW SOUTH COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, being situated in Osceola County, Florida, and Polk County, Florida and whose mailing address is Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431; Ph: (877) 276-0889 (“**District**”); and

BIO-TECH CONSULTING INC., a Florida corporation, with a mailing address of 3025 East South Street, Orlando, Florida 32803 (“**Contractor**”), together with District, (“**Parties**”).

RECITALS

WHEREAS, the District is a local unit of special-purpose government established pursuant to the Uniform Community Development District Act of 1980, as codified in Chapter 190, *Florida Statutes* (“**Act**”), by ordinance adopted by Osceola County, Florida and Polk County, Florida; and

WHEREAS, the District was established for the purpose of planning, financing, constructing, operating and/or maintaining certain infrastructure; and

WHEREAS, the District has a need to retain an independent contractor to provide certain environmental maintenance services, as further identified in **Exhibit A** attached hereto; and

WHEREAS, Contractor submitted the proposals and represents that it is qualified to provide environmental maintenance services and has agreed to provide to the District those services identified in **Exhibit A**, attached hereto and incorporated by reference herein (“**Services**”); and

WHEREAS, while the Services include some maintenance items, the cost of the maintenance services that constitutes a part of the Services is less than the bid threshold under Section 190.033, *Florida Statutes*; and

WHEREAS, the District and Contractor warrant and agree that they have all right, power and authority to enter into and be bound by this Agreement.

NOW, THEREFORE, in consideration of the recitals, agreements, and mutual covenants contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by the Parties, the Parties agree as follows:

SECTION 1. INCORPORATION OF RECITALS. The recitals stated above are true and correct

and by this reference are incorporated by reference as a material part of this Agreement.

SECTION 2. DESCRIPTION OF WORK AND SERVICES.

A. The District desires that the Contractor provide professional environmental maintenance services within presently accepted standards. Upon all Parties signing this Agreement, the Contractor shall provide the District with the Services identified in **Exhibit A**.

B. While providing the Services, the Contractor shall assign such staff as may be required, and such staff shall be responsible for coordinating, expediting, and controlling all aspects to assure completion of the Services.

C. The Contractor shall provide the Services as shown in **Section 3** of this Agreement. Contractor shall solely be responsible for the means, manner and methods by which its duties, obligations and responsibilities are met to the satisfaction of the District.

D. This Agreement grants to Contractor the right to enter the lands that are subject to this Agreement, for those purposes described in this Agreement, and Contractor hereby agrees to comply with all applicable laws, rules, and regulations.

SECTION 3. SCOPE OF ENVIRONMENTAL MAINTENANCE SERVICES. The Contractor will provide environmental maintenance services for Westview POD B and Westview POD E, and further identified in **Exhibit A** attached hereto. The duties, obligations, and responsibilities of Contractor are to provide the material, tools, skill and labor necessary for the Services attached as **Exhibit A**. To the extent any of the provisions of this Agreement are in conflict with the provisions of **Exhibit A**, this Agreement controls.

SECTION 4. MANNER OF CONTRACTOR'S PERFORMANCE. The Contractor agrees, as an independent contractor, to undertake work and/or perform such services as specified in this Agreement or any addendum executed by the Parties or in any authorized written work order by the District issued in connection with this Agreement and accepted by the Contractor. All work shall be performed in a neat and professional manner reasonably acceptable to the District and shall be in accordance with industry standards. The performance of the Services by the Contractor under this Agreement and related to this Agreement shall conform to any written instructions issued by the District.

A. Should any work and/or services be required which are not specified in this Agreement or any addenda, but which are nevertheless necessary for the proper provision of services to the District, such work or services shall be fully performed by the Contractor as if described and delineated in this Agreement.

B. The Contractor agrees that the District shall not be liable for the payment of any work or services not included in **Section 3** unless the District, through an authorized

representative of the District, authorizes the Contractor, in writing, to perform such work.

C. The District shall designate in writing a person to act as the District's representative with respect to the services to be performed under this Agreement. The District's representative shall have complete authority to transmit instructions, receive information, interpret and define the District's policies and decisions with respect to materials, equipment, elements, and systems pertinent to the Contractor's services.

(1) The District hereby designates the District Manager to act as its representative.

(2) Upon request by the District Manager, the Contractor agrees to meet with the District's representative to walk the property to discuss conditions, schedules, and items of concern regarding this Agreement.

D. Contractor shall use all due care to protect the property of the District, its residents, and landowners from damage. Contractor agrees to repair any damage resulting from Contractor's activities and work within twenty-four (24) hours.

SECTION 5. COMPENSATION; TERM.

A. As compensation for the Services described in this Agreement, the District agrees to pay the Contractor the amounts set forth in **Exhibit A**. The term of this Agreement shall be from the date first written above and through September 30, 2023, unless terminated earlier by either party in accordance with the provisions of this Agreement. The Agreement shall be automatically renewed for additional one (1) year terms, unless terminated pursuant to the provisions of this Agreement.

B. If the District should desire additional work or services, or to add additional areas to be maintained, the Contractor agrees to negotiate in good faith to undertake such additional work or services. Upon successful negotiations, the Parties shall agree in writing to an addendum, addenda, or change order to this Agreement. The Contractor shall be compensated for such agreed additional work or services based upon a payment amount acceptable to the Parties and agreed to in writing.

C. The District may require, as a condition precedent to making any payment to the Contractor that all subcontractors, materialmen, suppliers or laborers be paid and require evidence, in the form of Lien Releases or partial Waivers of Lien, to be submitted to the District by those subcontractors, material men, suppliers or laborers, and further require that the Contractor provide an Affidavit relating to the payment of said indebtedness. Further, the District shall have the right to require, as a condition precedent to making any payment, evidence from the Contractor, in a form satisfactory to the District, that any indebtedness of the Contractor, as to services to the District, has been paid and that the Contractor has met all of the obligations

with regard to the withholding and payment of taxes, Social Security payments, Workmen's Compensation, Unemployment Compensation contributions, and similar payroll deductions from the wages of employees.

D. The Contractor shall maintain records conforming to usual accounting practices. As soon as may be practicable at the beginning of each month, the Contractor shall invoice the District for all services performed in the prior month and any other sums due to the Contractor. The District shall pay the invoice amount within thirty (30) days after the invoice date. The Contractor may cease performing services under this Agreement if any payment due hereunder is not paid within thirty (30) days of the invoice date. Each monthly invoice will include such supporting information as the District may reasonably require the Contractor to provide.

SECTION 6. INSURANCE. Contractor shall maintain throughout the term of this Agreement the insurance listed in **Exhibit B**. The District, its staff, consultants and supervisors shall be named as additional insured. The Contractor shall furnish the District with the Certificate of Insurance evidencing compliance with this requirement. No certificate shall be acceptable to the District unless it provides that any change or termination within the policy periods of the insurance coverage, as certified, shall not be effective within thirty (30) days of prior written notice to the District. Insurance coverage shall be from a reputable insurance carrier, licensed to conduct business in the State of Florida.

SECTION 7. INDEMNIFICATION.

A. Contractor agrees to defend, indemnify, and hold harmless the District and its officers, agents, employees, successors, assigns, members, affiliates, or representatives from any and all liability, claims, actions, suits, liens, demands, costs, interest, expenses, damages, penalties, fines, judgments against the District, or loss or damage, whether monetary or otherwise, arising out of, wholly or in part by, or in connection with the Services to be performed by Contractor, its subcontractors, its employees and agents in connection with this Agreement, including litigation, mediation, arbitration, appellate, or settlement proceedings with respect thereto. Additionally, nothing in this Agreement requires Contractor to indemnify the District for the District's percentage of fault if the District is adjudged to be more than 50% at fault for any claims against the District and Contractor as jointly liable parties; however, Contractor shall indemnify the District for any and all percentage of fault attributable to Contractor for claims against the District, regardless whether the District is adjudged to be more or less than 50% at fault.

B. Obligations under this section shall include the payment of all settlements, judgments, damages, liquidated damages, penalties, forfeitures, back pay awards, court costs, arbitration and/or mediation costs, litigation expenses, attorneys' fees, paralegal fees, expert witness fees (incurred in court, out of court, on appeal, or in bankruptcy proceedings), any interest, expenses, damages, penalties, fines, or judgments against the District.

SECTION 8. LIMITATIONS ON GOVERNMENTAL LIABILITY. Nothing in this Agreement shall be deemed as a waiver of the District's sovereign immunity or the District's limits of liability as set forth in Section 768.28, *Florida Statutes*, or other statute, and nothing in this Agreement shall inure to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred under such limitations of liability or by operation of law.

SECTION 9. COMPLIANCE WITH GOVERNMENTAL REGULATION. The Contractor shall keep, observe, and perform all requirements of applicable local, State, and Federal laws, rules, regulations, or ordinances.

SECTION 10. LIENS AND CLAIMS. The Contractor shall promptly and properly pay for all labor employed, materials purchased, and equipment hired by it to perform under this Agreement. The Contractor shall keep the District's property free from any materialmen's or mechanic's liens and claims or notices in respect to such liens and claims, which arise by reason of the Contractor's performance under this Agreement, and the Contractor shall immediately discharge any such claim or lien.

SECTION 11. DEFAULT AND PROTECTION AGAINST THIRD PARTY INTERFERENCE. A default by either party under this Agreement shall entitle the other to all remedies available at law or in equity, which may include, but not be limited to, the right of damages, injunctive relief, and/or specific performance. The District shall be solely responsible for enforcing its rights under this Agreement against any interfering third party. Nothing contained in this Agreement shall limit or impair the District's right to protect its rights from interference by a third party to this Agreement.

SECTION 12. CUSTOM AND USAGE. It is hereby agreed, any law, custom, or usage to the contrary notwithstanding, that the District shall have the right at all times to enforce the conditions and agreements contained in this Agreement in strict accordance with the terms of this Agreement, notwithstanding any conduct or custom on the part of the District in refraining from so doing; and further, that the failure of the District at any time or times to strictly enforce its rights under this Agreement shall not be construed as having created a custom in any way or manner contrary to the specific conditions and agreements of this Agreement, or as having in any way modified or waived the same.

SECTION 13. SUCCESSORS. This Agreement shall inure to the benefit of and be binding upon the heirs, executors, administrators, successors, and assigns of the Parties to this Agreement, except as expressly limited in this Agreement.

SECTION 14. TERMINATION. The District agrees that the Contractor may terminate this Agreement with cause by providing thirty (30) days' written notice of termination to the District stating a failure of the District to perform according to the terms of this Agreement; provided, however, that the District shall be provided a reasonable opportunity to cure any failure under this Agreement. The Contractor agrees that the District may terminate this Agreement immediately for cause by providing written notice of termination to the Contractor. The District

shall provide thirty (30) days' written notice of termination without cause. Upon any termination of this Agreement, the Contractor shall be entitled to payment for all work and/or services rendered up until the effective termination of this Agreement, subject to whatever claims or offsets the District may have against the Contractor.

SECTION 15. PERMITS AND LICENSES. All permits and licenses required by any governmental agency directly for the District shall be obtained and paid for by the District. All other permits or licenses necessary for the Contractor to perform under this Agreement shall be obtained and paid for by the Contractor.

SECTION 16. ASSIGNMENT. Neither the District nor the Contractor may assign this Agreement without the prior written approval of the other. Any purported assignment without such approval shall be void.

SECTION 17. INDEPENDENT CONTRACTOR STATUS. In all matters relating to this Agreement, the Contractor shall be acting as an independent contractor. Neither the Contractor nor employees of the Contractor, if there are any, are employees of the District under the meaning or application of any Federal or State Unemployment or Insurance Laws or Old Age Laws or otherwise. The Contractor agrees to assume all liabilities or obligations imposed by any one or more of such laws with respect to employees of the Contractor, if there are any, in the performance of this Agreement. The Contractor shall not have any authority to assume or create any obligation, express or implied, on behalf of the District and the Contractor shall have no authority to represent the District as an agent, employee, or in any other capacity, unless otherwise set forth in this Agreement.

SECTION 18. HEADINGS FOR CONVENIENCE ONLY. The descriptive headings in this Agreement are for convenience only and shall neither control nor affect the meaning or construction of any of the provisions of this Agreement.

SECTION 19. ENFORCEMENT OF AGREEMENT. A default by either Party under this Agreement shall entitle the other Party to all remedies available at law or in equity. In the event that either the District or the Contractor is required to enforce this Agreement by court proceedings or otherwise, then the prevailing Party shall be entitled to recover all fees and costs incurred, including reasonable attorneys' fees and costs for trial, alternative dispute resolution, or appellate proceedings.

SECTION 20. AGREEMENT. This instrument shall constitute the final and complete expression of this Agreement between the Parties relating to the subject matter of this Agreement. **NOTE: ALL PRIOR SIGNED PROPOSALS ARE HEREBY RESCINDED, AND THIS INSTRUMENT TOGETHER WITH ITS ATTACHMENTS SHALL SERVE AS THE PARTIES' ENTIRE AGREEMENT AS IT RELATES TO THE SUBJECT MATTER OF THIS AGREEMENT.**

SECTION 21. AMENDMENTS. Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both Parties.

SECTION 22. AUTHORIZATION. The execution of this Agreement has been duly authorized by the appropriate body or official of the Parties, the Parties have complied with all the requirements of law, and the Parties have full power and authority to comply with the terms and provisions of this Agreement.

SECTION 23. NOTICES. All notices, requests, consents and other communications under this Agreement (“**Notices**”) shall be in writing and shall be delivered, mailed by First Class Mail, postage prepaid, or overnight delivery service, to the parties, at the addresses first set forth above. Except as otherwise provided in this Agreement, any Notice shall be deemed received only upon actual delivery at the address set forth above. Notices delivered after 5:00 p.m. (at the place of delivery) or on a non-business day, shall be deemed received on the next business day. If any time for giving Notice contained in this Agreement would otherwise expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Saturdays, Sundays, and legal holidays recognized by the United States government shall not be regarded as business days. Counsel for the District and counsel for the Contractor may deliver Notice on behalf of the District and the Contractor, respectively. Any party or other person to whom Notices are to be sent or copied may notify the other parties and addressees of any change in name or address to which Notices shall be sent by providing the same on five (5) days written notice to the parties and addressees set forth herein.

SECTION 24. THIRD PARTY BENEFICIARIES. This Agreement is solely for the benefit of the Parties hereto and no right or cause of action shall accrue upon or by reason, to or for the benefit of any third party not a formal party to this Agreement. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the Parties hereto any right, remedy, or claim under or by reason of this Agreement or any of the provisions or conditions of this Agreement; and all of the provisions, representations, covenants, and conditions contained in this Agreement shall inure to the sole benefit of and shall be binding upon the Parties hereto and their respective representatives, successors, and assigns.

SECTION 25. CONTROLLING LAW AND VENUE. This Agreement and the provisions contained in this Agreement shall be construed, interpreted, and controlled according to the laws of the State of Florida. All actions and disputes shall be brought in the proper court and venue, which shall be Osceola County, Florida.

SECTION 26. COMPLIANCE WITH PUBLIC RECORDS LAWS. The Contractor understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records, and, accordingly, Contractor agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, Florida Statutes. Contractor acknowledges that the designated public records custodian for the District is Wrathell Hunt & Associates, LLC (“**Public Records Custodian**”). Among other requirements and to the extent applicable by law, the Contractor shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to

be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if the Contractor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Contractor's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by the Contractor, the Contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, *FLORIDA STATUTES*, AS TO CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (561) 571-0010, WRATHELLC@WHHASSOCIATES.COM, OR AT 2300 GLADES ROAD, SUITE 410W, BOCA RATON, FLORIDA 33431.

SECTION 27. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Agreement shall not affect the validity or enforceability of the remaining portions of this Agreement, or any part of this Agreement not held to be invalid or unenforceable.

SECTION 28. ARM'S LENGTH TRANSACTION. This Agreement has been negotiated fully between the Parties as an arm's length transaction. The Parties participated fully in the preparation of this Agreement with the assistance of their respective counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, the Parties are each deemed to have drafted, chosen, and selected the language, and any doubtful language will not be interpreted or construed against any party.

SECTION 29. COUNTERPARTS. This Agreement may be executed in any number of counterparts, each of which when executed and delivered shall be an original; however, all such counterparts together shall constitute, but one and the same instrument. Additionally, the Parties acknowledge and agree that the Agreement may be executed by electronic signature, which shall be considered as an original signature for all purposes and shall have the same force and effect as an original signature. Without limitation, "electronic signature" shall include faxed versions of an original signature, electronically scanned and transmitted versions (e.g. via PDF) of an original signature, or signatures created in a digital format.

SECTION 30. E-VERIFY. The Contractor shall comply with and perform all applicable provisions of Section 448.095, *Florida Statutes*. Accordingly, to the extent required by Florida Statute, Contractor shall register with and use the United States Department of Homeland

Security's E-Verify system to verify the work authorization status of all newly hired employees. The District may terminate this Agreement immediately for cause if there is a good faith belief that the Contractor has knowingly violated Section 448.091, *Florida Statutes*. By entering into this Agreement, the Contractor represents that no public employer has terminated a contract with the Contractor under Section 448.095(2)(c), *Florida Statutes*, within the year immediately preceding the date of this Agreement.

IN WITNESS WHEREOF, the parties execute this Agreement the day and year first written above.

**WESTVIEW SOUTH COMMUNITY
DEVELOPMENT DISTRICT**

Chairperson, Board of Supervisors

BIO-TECH CONSULTING INC.

By: _____

Its: _____

Exhibit A-1: Scope of Services & Compensation & Maps (Part 1)

Exhibit A-2: Scope of Services & Compensation & Maps (Part 2)

Exhibit B: Certificate of Insurance

**Exhibit A-1:
SCOPE OF SERVICES & COMPENSATION & MAPS**

- 1. WILDLIFE SURVEY/REPORT - WR (10-18)**
Conduct a wildlife survey of the subject property. The survey will include an assessment for wildlife species listed by FFWCC and/or USFWS existing on or adjacent to the property. A wildlife report will be generated that details the results of the on-site survey. All observed or anticipated listed wildlife species will be described and any appropriate wildlife constraints will be outlined.
TOTAL PRICE: \$3,600.00
- 2. MONITORING - BASELINE MITIGATION (50-0)**
This task includes the initial set-up of monitoring data collection points as required by the governing agency. This task includes the required inspection, data compilation, photography, etc.
TOTAL PRICE: \$3,800.00
- 3. MONITORING - BASELINE MITIGATION REPORT (50-1)**
Preparation of a Baseline Monitoring Report to record the results of the Baseline Monitoring Event.
TOTAL PRICE: \$2,400.00
- 4. MONITORING - AGENCY SITE MEETINGS FOR INSPECTION (50-18)**
Attend a site meeting with agencies to inspect monitoring areas to determine status.
NOTES: We anticipate 6-8 field reviews with SFWMD staff to obtain sign-off. Each site visit will be billed at \$1,200 per event.
Number of instances: 6 Yearly
TOTAL PRICE: \$9,600.00
- 5. MONITORING - SEMI-ANNUAL MITIGATION (50-5)**
Conduct semi-annual mitigation area monitoring events per regulatory conditions. Data collected during each event will be used in reports regularly provided to the respective agency.
NOTES: This task includes 10 monitoring events conducted semi-annually for 5 years. Each monitoring event will be billed at \$2,000 per event.
Number of instances: 10 Bi-annual
TOTAL PRICE: \$20,000.00
- 6. MONITORING - ANNUAL MITIGATION REPORT (50-6)**
Preparation and submittal of an annual report detailing the monitoring events conducted in mitigation areas. This report will include all data and documentation necessary to meet the respective agency's permit conditions.
NOTES: This task includes 5 annual reports summarizing the semi-annual monitoring events. Each report will be at \$2,000.
Number of instances: 5 Yearly
TOTAL PRICE: \$10,000.00

7. **MAINTENANCE INITIAL (75-3)**

Initial Herbicide Treatment: Initial treatment within the wetland and upland buffer preservation areas. This initial treatment will target all Category I and II Exotic Species (FLEPPC Lists) located within the preservation areas.

TOTAL PRICE: \$7,500.00

8. **MAINTENANCE QUARTERLY - MITIGATION AREAS (75-21)**

Mitigation maintenance to meet the conditions of the regulatory agency permit conditions. This task will consist of herbicide treatment throughout the mitigation areas within the project boundary. Maintenance events will occur quarterly.

NOTES: This task is intended for 2 years with maintenance occurring quarterly. We anticipate 8 quarterly events with each event billed at \$3,000.

Number of instances: 8 Quarterly

TOTAL PRICE: \$24,000.00

9. **MAINTENANCE BI-ANNUAL - MITIGATION AREAS (75-22)**

Mitigation maintenance to meet the conditions of the regulatory agency permit conditions. This task will consist of herbicide treatment throughout the mitigation areas within the project boundary. Maintenance events will occur two times per year.

NOTES: This task is for 6 semi-annual maintenance events. We anticipate 6 semi-annual maintenance events with each event billed at \$2,500.

Number of instances: 6 Bi-annual

TOTAL PRICE: \$15,000.00

10. **GENERAL PROJECT COORDINATION (65-0)**

Project coordination will cover any requested reports, meetings, telephone calls, or other consultation as needed for the project.

Not to Exceed Total Price: \$5,500.00

Bio-Tech Consulting, Inc.
Time & Materials Schedule

Expert Witness	\$350.00-\$400.00/Hour
President, John Miklos	\$250.00/hour
Vice President/Directors	\$175.00/Hour
Project Manager	\$150.00/Hour
Wildlife Specialist	\$140.00/Hour
Field Biologist	\$130.00/Hour
Field Technician	\$105.00/Hour
GIS	\$110.00/Hour
Administrative	\$65.00/Hour
Materials Cost	Cost + 12%







**Exhibit A-2:
SCOPE OF SERVICES & COMPENSATION & MAPS**

- 1. MONITORING - BASELINE MITIGATION (50-0)**
This task includes the initial set-up of monitoring data collection points as required by the governing agency. This task includes the required inspection, data compilation, photography, etc.
TOTAL PRICE: \$11,200.00
- 2. MONITORING - BASELINE MITIGATION REPORT (50-1)**
Preparation of a Baseline Monitoring Report to record the results of the Baseline Monitoring Event.
TOTAL PRICE: \$3,600.00
- 3. MONITORING - SEMI-ANNUAL MITIGATION (50-5)**
Conduct semi-annual mitigation area monitoring events per regulatory conditions. Data collected during each event will be used in reports regularly provided to the respective agency.
NOTES: This task will be billed out at \$3,500 per event. 10 events are required per SFWMD permit.
Number of instances: 10 Bi-annual
TOTAL PRICE: \$35,000.00
- 4. MONITORING - SEMI-ANNUAL MITIGATION REPORT (50-30)**
Preparation and submittal of a semi-annual report detailing the monitoring events conducted in mitigation areas. This report will include all data and documentation necessary to meet the respective agency's permit conditions.
NOTES: These reports will be billed out at \$2,000 per report. 5 years of reporting are required per SFWMD.
Number of instances: 5 Yearly
TOTAL PRICE: \$10,000.00
- 5. MAINTENANCE INITIAL (75-3)**
Initial Herbicide Treatment. Initial treatment within the wetland and upland buffer preservation areas. This initial treatment will target all Category I and II Exotic Species (FLEPPC Lists) located within the preservation areas.
TOTAL PRICE: \$7,500.00
- 6. MAINTENANCE QUARTERLY - MITIGATION AREAS (75-21)**
Mitigation maintenance to meet the conditions of the regulatory agency permit conditions. This task will consist of herbicide treatment throughout the mitigation areas within the project boundary. Maintenance events will occur quarterly.
NOTES: These events will be billed quarterly at \$5,000 per event. This task anticipates 20 events over the 5-year monitoring period identified in the SFWMD permit.
Number of instances: 20 Quarterly
TOTAL PRICE: \$100,000.00

7. FIRE LINE INSTALLATION (80-2)

Fire line design and installation services within defined project boundary.

TOTAL PRICE: \$10,000.00

8. PRESCRIBED BURN (80-6)

This task involves crews and equipment to ignite and manage the prescribed burn. This also includes the monitoring of the burn zone for several days after the day of burn to insure that all fires are out and do not escape from the burn zone.

TOTAL PRICE: \$25,000.00

9. SEEDING/MULCHING (85-4)

Mulching and/or application of seed mixture to cover the understory of the project areas of the site.

NOTES: This task includes the preparation and seeding the 12+ acre pasture area identified on the attached exhibit.

TOTAL PRICE: \$6,500.00

10. MONITORING - AGENCY SITE MEETINGS FOR INSPECTION (50-18)

Attend a site meeting with agencies to inspect monitoring areas to determine status.

NOTES: These events will be at \$1,200 per day. We anticipate 2 days for each site review with SFWMD for a total of 12 days.

Number of instances: 12 Bi-annual

TOTAL PRICE: \$14,400.00

11. GENERAL PROJECT COORDINATION (65-0)

Project coordination will cover any requested reports, meetings, telephone calls, or other consultation as needed for the project.

Not to Exceed Total Price: \$10,000.00

**Bio-Tech Consulting, Inc.
Time & Materials Schedule**

Expert Witness	\$350.00-\$400.00/Hour
President, John Miklos	\$250.00/hour
Vice President/Directors	\$175.00/Hour
Project Manager	\$150.00/Hour
Wildlife Specialist	\$140.00/Hour
Field Biologist	\$130.00/Hour
Field Technician	\$105.00/Hour
GIS	\$110.00/Hour
Administrative	\$65.00/Hour
Materials Cost	Cost + 12%



- Legend**
- Wetview Pod & Mitigation Tract
 - ◆ Transect - Start/End
 - Transect Lines
 - 212, Unimproved Pasture, 12,781 Ac.
 - 411, Pine Flatwoods, 100,719 Ac.
 - 414, Pine - Mastic Oak, 71,409 Ac.
 - 613, Gum Swamps, 1,667 Ac.
 - 621, Cypress, 491,582 Ac.
 - 624, Cypress - Pine - Cabbage Palm, 0,129 Ac.
 - 626, Hydroic Pine Flatwoods, 53,967 Ac.
 - 630, Wetland Forested Mixed, 14,001 Ac.
 - 640, Vegetated Non-Forested Wetlands, 0,935 Ac.
 - 641, Freshwater Marshes, 29,348 Ac.



WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT

STAFF
REPORTS

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 CANCELED	Regular Meeting	2:00 PM*
July 27, 2023	Continued Public Hearings and 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.*