

# **WILLOWS**

**COMMUNITY DEVELOPMENT  
DISTRICT**

**PUBLIC HEARINGS AND  
REGULAR MEETING AGENDA**

**NOVEMBER 30, 2018**

**Willows Community Development District**  
**OFFICE OF THE DISTRICT MANAGER**  
**2300 Glades Road, Suite 410W•Boca Raton, Florida 334313**  
**Phone: (561) 571-0010•Toll-free: (877) 276-0889•Fax: (561) 571-0013**

November 19, 2018

Board of Supervisors  
Willows Community Development District

<p><b><u>ATTENDEES:</u></b> Please identify yourself each time you speak to facilitate accurate transcription of meeting minutes.</p>
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Dear Board Members:

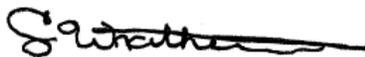
Multiple Public Hearings and a Regular Meeting of the Board of Supervisors of the Willows Community Development District will be held on November 30, 2018 at 10:00 a.m., at the office of ZNS Engineering, 201 5<sup>th</sup> Ave., Dr. E, Bradenton, Florida 34208. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments
3. Consider Appointment to Seat 5: Term Expires 9/18/2020
  - Administration of Oath (*the following will also be provided in a separate package*)
    - A. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees
    - B. Membership, Obligations and Responsibilities
    - C. Chapter 190, Florida Statutes
    - D. Financial Disclosure Forms
      - i. Form 1: Statement of Financial Interests
      - ii. Form 1X: Amendment to Form 1, Statement of Financial Interests
      - iii. Form 1F: Final Statement of Financial Interests
    - E. Form 8B: Memorandum of Voting Conflict
4. Public Hearing 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.*

- A. Affidavit of Publication
  - B. Consideration of Resolution 2019-06, Authorizing a Capital Improvement Plan; Adopting an Engineer's Report; Providing an Estimated Cost of Improvements; Adopting an Assessment Report; Equalizing, Approving, Confirming and Levying Debt Assessments; Addressing the Finalization of Special Assessments; Addressing the Payment of Debt Assessments and the Method of Collection; Providing for the Allocation of Debt Assessments and True-Up Payments; Addressing Government Property, and Transfers of Property To Units of Local, State and Federal Government; Authorizing an Assessment Notice; and Providing for Severability, Conflicts and an Effective Date
5. Approval of Unaudited Financial Statements as of October 31, 2018
  6. Consideration of November 2, 2018 Public Hearings and Regular Meeting Minutes
  7. Staff Reports
    - A. District Counsel: *Hopping Green & Sams, PA*
    - B. District Engineer (Interim): *ZNS Engineering, L.C.*
    - C. District Manager: *Wrathell, Hunt and Associates, LLC*
      - NEXT MEETING DATE: December 7, 2018 at 10:00 a.m.
  8. Board Members' Comments/Requests
  9. Public Comments
  10. Adjournment

I look forward to seeing all of you at the upcoming meeting. In the meantime, if you should have any questions or concerns, please do not hesitate to contact me directly at (561) 571-0010.

Sincerely,



Craig Wrathell  
District Manager

**FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE**

**Call-in number: 1-888-354-0094**

**Conference ID: 2144145**

**WILLOWS**  
**COMMUNITY DEVELOPMENT DISTRICT**

**4A**

**AFFIDAVIT OF PUBLICATION**

Account #	Ad Number	Identification	PO	Amount	Cols	Depth
673636	0003939382	This ad has PDF Ad Content Use VP button to View		\$2,949.65	3	20.00 In

**Attention:**

WILLOWS CDD  
2300 GLADES ROAD, SUITE 410W  
BOCA RATON, FL 33431

**THE STATE OF FLORIDA  
COUNTY OF MANATEE**

Before the undersigned authority personally appeared CHRISTY HABONY, who, on oath, says that she is a Legal Advertising Representative of The Bradenton Herald, a daily newspaper published at Bradenton in Manatee County, Florida; that the attached copy of the advertisement, being a Legal Advertisement in the matter of **Public Notice**, was published in said newspaper in the issue(s) of:

2 Insertion(s)

Published On:

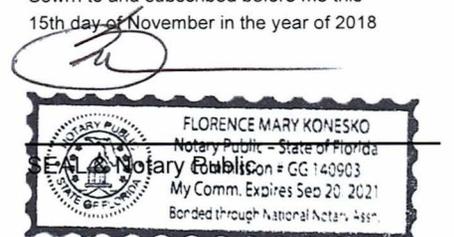
November 08, 2018, November 15, 2018

Affidavit further says that the said publication is a newspaper published at Bradenton, in said Manatee County, Florida, and that the said newspaper has heretofore been continuously published in said Manatee County, Florida, each day and has been entered as second-class mail matter at the post office in Bradenton, in said Manatee County, Florida, for a period of one year next 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

*Christy Habony*

(Signature of Affiant)

Sown to and subscribed before me this 15th day of November in the year of 2018



# Manatee teacher accused of soliciting a child for sex

BY GIUSEPPE SABELLA  
gsabella@bradenton.com

## MANATEE

A Manatee County teacher was fired after police arrested him on five charges related to the solicitation of a child in Orange County.

Austin Pearce, 28, was a newly-hired agriculture teacher at Palmetto High School. He is accused of "inappropriate contact with an Orange County student," according to an email from Mitchell Teitelbaum, attorney for the School District of Manatee County.

He said the district immediately barred Pearce from campus after learning of his arrest, which took place on Tuesday afternoon.

"The charges for which he was arrested do not involve any students in Manatee County schools," Teitelbaum wrote.

Pearce has since been

fired. He could not be reached for comment on Wednesday afternoon, and the Orange County Sheriff's Department provided no further information.

Officers with the St. Petersburg Police Department arrested the former teacher on an Orange County warrant, but it's unclear when the alleged incident took place, or specifically what led to the charges.

Pearce is facing five charges, according to the warrant.

Authorities accused Pearce of soliciting a child to engage in sexual battery, possession of material including sexual conduct by a child and unlawful use of a two-way communication device.

He is also charged with

committing an unnatural and lascivious act, and soliciting a child for unlawful sexual conduct using computer services or devices.

Pearce was released from the Pinellas County Jail early Wednesday after he posted bonds totaling \$3,000.

The district hired Pearce in August, but not before checking his criminal history and his standing with the Florida Department of Education, according to Teitelbaum.

He said "nothing was found in that background check that disqualified him from employment," and that no investigations against Pearce were found in the state's Educator Certification System.

Orange County Public Schools acknowledged questions by the Bradenton Herald, but a response was not received by Wednesday evening.

As the night wore on, Nelson did not address his supporters in Orlando. Instead he had an aide say shortly after midnight that while many news reports were declaring Scott the victor, Nelson would have no statement until later Wednesday.

"This obviously is not the result Sen. Nelson and his campaign had worked so hard for," aide Pete Mitchell said.

The two candidates are heavyweights within each party: Nelson has withstood years of GOP dominance to remain the only Democrat elected statewide, while Scott is a two-term governor urged by President Donald Trump to take Nelson on.

Nelson was viewed as one of the more vulnerable Democrats thanks to the formidable challenge from Scott, a former hospital chain CEO who has poured more than \$60 million of his own fortune into his campaign.

Florida was the scene of a monumental record battle in 2000 that pitted scores of lawyers against each other in the presidential race. George W. Bush won the presidency by 537 Florida votes over Al Gore after the U.S. Supreme Court ultimately declared an end to the counting.

"The stakes aren't as high this time, but a Scott win would end the political career of the 76-year-old Nelson, who is seeking a fourth Senate term.

Scott had declared victory during an election party in his home town of Naples late Tuesday when near-total results showed a thin lead, saying the

unofficial returns. If the margin remains under 0.5 percent at that point, then Detzner is required to order the recount.

An attorney for Nelson said late Wednesday that he intends to aggressively examine and address reports of ballot problems. The Nelson campaign believes the results of the election are still unknown since there are ballots yet to be counted, Marc Elias said in a statement.

"We're doing this not just because it's automatic, but we're doing it to win," Elias said.

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# Nelson-Scott Senate race still too close to call

BY GARY FINOUT  
GFinout@bradenton.com

## TALLAHASSEE

A bitter and expensive clash between Florida's Republican Gov. Rick Scott and Democratic Sen. Bill Nelson remains too close to call, despite Scott's declaration of victory.

Nelson has not conceded. His campaign says it's preparing for a recount and will have observers in every one of the state's 67 counties to monitor the process.

Scott's lead narrowed slightly Wednesday to about 30,000 votes out of more than 8.1 million cast, a margin of less than one half of 1 percent. Under state law in Florida, a recount is mandatory if the winning candidate's margin is 0.5 percentage points or less.

Chris Hartline, a spokesman for Scott's campaign, criticized the Nelson campaign for pushing ahead for a recount.

"This race is over," Hartline said. "It's a sad way for Bill Nelson to end his career. He is desperately trying to hold on to something that no longer exists."

But the recount is automatic unless Nelson agrees to forgo it. Counties have until Saturday to turn in their first set of

rights for felons in Florida has traditionally been something that Democrats have pushed for and Republicans have resisted, but in today's topsy-turvy political climate, it's unclear what will happen when felons who qualify are able to register to vote on Jan. 8.

"People speculate about the party affiliations, but it's not such a simple thing to gauge," said Marc Mauter, executive director of The Sentencing Project, a group that pushes for sentencing reform.

He noted that a "significant number" of people who cast ballots for Republicans Rick Scott in the Senate race and Ron DeSantis in the governor's race, also voted for Amendment 4.

Restoration of voting

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Restoration of voting

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

NOTICE OF REGULAR MEETING OF THE WILLOWS COMMUNITY DEVELOPMENT DISTRICT

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

**PUBLIC HEARINGS AND MEETING**  
DATE: November 30, 2018  
TIME: 10:00 a.m.  
LOCATION: ZNS Engineering, 201 8<sup>th</sup> Ave., Dr. E Bradenton, Florida 34208

The purpose of the public hearings announced above is to consider the imposition of special 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 assessments. The proposed bonds secured by the special assessments are intended to finance certain public infrastructure improvements, including, but not limited to, potable water systems, wastewater systems, roadway improvements, storm water management systems, floodwalls, levees, and other improvements, and other improvements, all as more specifically described in the Engineer's Report for Infrastructure Improvements (the "Improvements"), dated June 2018. The special assessments are proposed to be levied as one or more assessment fees and are to be allocated to the Residential Assessment Area, and Commercial Assessment Area as set forth in the Master Special Assessment Methodology Report, dated June 25, 2018 ("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 regular meeting of the District will also be held where the Board may consider any other business that may properly come before it.

The District is located entirely within northern Manatee County, Florida, to the north of Experimental Farm Road (449<sup>th</sup> St. E.) south of Erie Road (89<sup>th</sup> St. E.) between Edilton Gillette Road and 1-75. A graphic depiction of the District is shown below. All lands within the District are expected to be assessed in accordance with the reports identified above. Further, a description of the property to be assessed and the amount to be assessed to each place or parcel of property may be ascertained at the District's Office located at c/o Wrathall, Hunt and Associates, LLC, 2300 Gladys Road, Suite 410W, Boca Raton, Florida 33431 (951) 871-0010. Also, a copy of the agendas and other documents referenced herein may be obtained from the District Office.

The proposed schedule of assessments is as follows:

Product Type	Number of Units	Total Bond Assessment Apportionment	Bond Assessment Apportionment per Unit	Annual Bond Assessment Debt Service per Unit - paid in March	Annual Bond Assessment Debt Service per Unit - paid in November
RF Units	799	\$37,290,000.00	\$46,670.84	\$3,641.09	\$3,645.45
<b>Total</b>	<b>799</b>	<b>\$37,290,000.00</b>			

Includes costs of collection and assumes payment in March.  
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The amounts stated herein include estimated collection costs and early payment discounts.

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.

The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. The public hearing 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 the 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.

Oraig Wrathall  
District Manager

Bill Nelson Rick Scott

campaign had been "divisive and tough" but that he vowed to change the direction of Washington, D.C.

"Change is never popular. I tried to use every effort to change the state of Florida and together we did," Scott said.

As the night wore on, Nelson did not address his supporters in Orlando. Instead he had an aide say shortly after midnight that while many news reports were declaring Scott the victor, Nelson would have no statement until later Wednesday.

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Restoration of voting

# Sheriff's Office K9 'accidentally' bites teacher, deputy says

BY SARA NEALEIGH  
snealeigh@bradenton.com

**PALMETTO**  
A teacher at Imagine Schools was bitten by a Manatee County Sheriff's Office K9 on Wednesday after the K9 was "accidentally" released from the marked cruiser.

according to the sheriff's office.  
The vehicle was marked as a Manatee County Sheriff's Office K9 cruiser, the sheriff's office noted.  
The deputy told the sheriff's office the staff member opened the rear door "before either realized what was happening" and "accidentally" released the K9.  
Randy Warren, spokesman for the sheriff's office, said the K9 got out and bit a teacher who was nearby.  
As a precaution, the teacher was taken to Manatee Memorial Hospital to be treated for two punctures to his abdomen,

according to the sheriff's office.  
Rhonda Cagle, a spokeswoman for Imagine Schools, said staff stationed in the drop-off line, opening car doors and helping students out of vehicles is "standard practice" at the school to keep the line moving.  
Cagle said the teacher was not seriously injured and his full recovery is expected. No other students or staff were involved in the incident.  
She said the sheriff's office response to the incident was "prompt" and "professional."  
An investigation into the incident is ongoing.

# Sheriff: Parkland shooting suspect assaulted jail officer

BY CURT ANDERSON  
AND TERRY SPENCER  
canderson@bradenton.com

**FORT LAUDERDALE, Fla.**  
Florida school shooting suspect Nikolas Cruz attacked a detention officer at the county jail and now faces new charges, including use of the officer's electric stun device, authorities said Wednesday.  
Broward Sheriff's Office spokesman Veda Coleman-Wright confirmed in an email Wednesday that Cruz assaulted Sgt. Raymond Beltran about 6 p.m. Tuesday.  
Jail records show Cruz, 20, is charged with aggravated assault on an officer, battery on an officer and use of an "electric or chemical weapon against an officer."

called a "conductive electronic weapon." The stun gun discharged, but it's not clear from the report if it struck anyone and Beltran was able to regain control.  
Beltran also was struck multiple times by Cruz using his fists, according to video surveillance cited by the report.  
Finally, the report says Beltran struck Cruz in the face with a fist containing the stun gun and Cruz then "retreated to one of the seats" in the day-room before he was taken into custody.  
Nikolas Cruz  
The report does not mention the severity of any injuries to either Cruz or Beltran.  
"We don't know any more than you do as yet," Broward County Public Defender Howard Finkelstein said in an email.  
Cruz appeared at a brief initial hearing Wednesday on the assault charges, with bail set at \$200,000. But he won't be released because he is being held without bail on the murder charges.  
Meanwhile, the state commission investigating the shooting heard Wednesday from a Pineas County detective who investigated Cruz's internet searches, text messages and cellphone usage during the days and months leading up to the shooting.  
Sgt. John Sussow showed commissioners photos from Cruz's cellphone

Cruz with rifles, of dead animals and racist and Nazi messages.  
Suss said Cruz's earliest found internet search referencing school massacres happened three months to the day before the Parkland shooting. On Jan. 21, Cruz wrote himself a phone note saying "life is a mess" and "unfair" and that he was getting "even more agitated."  
"I want to kill people but I don't know how to do it," he wrote. He thought of maybe going to a park.  
Suss said Cruz frequently looked up the song "Trampled Up Kicks," where a shooter sings that other kids "better run, out run my gun."  
About a week before the shooting, Cruz searched "Is killing people easy" and for "crime scene cleanup."  
On Feb. 9, five days before the shooting, Cruz did searches seeking information about homicidal thoughts and targets and for a therapist. Some commissioners thought Cruz was having second thoughts.  
But the next day, Cruz again was looking at videos about the Columbine and Virginia Tech shootings.  
Three days before the shooting, Cruz made previously released cellphone videos that he never shared outlining his plans. He looked up how long it takes police to respond to school shootings.  
On the morning of the shooting, Cruz sent innocuous texts to the friend he was living with about meeting some girls that night or that he might go to a movie. It was Valentine's Day and during the two hours before the shooting, Cruz repeatedly tried to engage his ex-girlfriend in phone and text conversations, but she told him to leave her alone and that she had a boyfriend. He responded, "You will always know I love you."

at a detention officer at the county jail and now faces new charges, including use of the officer's electric stun device, authorities said Wednesday.  
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Jail records show Cruz, 20, is charged with aggravated assault on an officer, battery on an officer and use of an "electric or chemical weapon against an officer."  
Cruz already faces the death penalty in the Feb. 14 shooting at Marjory Stoneman Douglas High School in Parkland that killed 17 people and wounded 17 others. He has pleaded not guilty in the shooting, but his lawyers say he would plead guilty in exchange for a life prison sentence.  
According to the assault arrest report, Cruz attacked Beltran after he was told to "not drag his sandals around" while walking in a jail dayroom.  
Cruz responded, the report says, by showing Beltran his middle finger and then rushing the deputy and striking him with his fist.  
The report says Cruz and Beltran then "got into a physical altercation" in which both wound up on the floor and Cruz was able to wrest control of the stun gun, technically

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**Wildlife officials: Watch out for migrating manatees**  
MIAMI  
Florida wildlife officials are reminding boaters to slow down and watch out for manatees as they begin their annual trek toward warmer water.  
A Florida Fish and Wildlife Conservation Commission news release said the state has more than 6,000 manatees in rivers, bays and coastal waters.  
November is Manatee Awareness Month. Carol

Knox, who leads the agency's imperiled species management division, said boaters who look out for manatees and follow protection zones are contributing to the conservation of the threatened species.  
The seasonal manatee protection zones go into effect in the fall, depending on the county. The zones are marked by waterway signs.  
—ASSOCIATED PRESS

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

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\*Includes costs of collection and assumes payment in March.  
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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 installments will be collected on the County tax bill by the Tax Collector. Alternatively, the District may choose to directly collect and enforce these assessments.

The public hearings and meetings 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 the notices. 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.



### RESOLUTION 2018-04

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WILLOWS COMMUNITY DEVELOPMENT DISTRICT RESCINDING RESOLUTION 2018-26 IN ITS ENTIRETY, DECLARING SPECIAL ASSESSMENTS, INDICATING THE LOCATION, NATURE AND ESTIMATED COST OF THOSE IMPROVEMENTS, PROVIDING THE PORTION OF THE COST OF THE IMPROVEMENTS TO BE DEFRAYED BY THE SPECIAL ASSESSMENTS, PROVIDING THE MANNER IN WHICH SUCH SPECIAL ASSESSMENTS SHALL BE MADE, PROVIDING WHEN SUCH SPECIAL ASSESSMENTS SHALL BE PAID, DESIGNATING LANDS UPON WHICH THE SPECIAL ASSESSMENTS SHALL BE LEVIED, PROVIDING FOR AN ASSESSMENT PLAN, ADOPTING A PRELIMINARY ASSESSMENT ROLL, PROVIDING FOR PUBLICATION OF THIS RESOLUTION.**

**WHEREAS**, the Board of Supervisors (the "Board") of the Willows Community Development District (the "District") hereby determines to undertake, install, plan, establish, construct or reconstruct, enlarge or extend, acquire, operate, and/or maintain the infrastructure improvements (the "Improvements") described in the District's Master Improvement Plan, dated June 2018, attached hereto as **Exhibit A** and incorporated herein by reference; and

**WHEREAS**, the District has previously adopted Resolution 2018-26 regarding the imposition of special assessments which the District desires to rescind in its entirety and replace with this Resolution; and

**WHEREAS**, it is in the best interest of the District to pay the cost of the Improvements by special assessments pursuant to Chapter 190, Florida Statutes (the "Assessments"); and

**WHEREAS**, the District is empowered by Chapter 190, the Uniform Community Development District Act, Chapter 170, Supplemental and Alternative Method of Making Local Municipal Improvements, and Chapter 197, the Uniform Method for the Levy, Collection and Enforcement of Nonad Valorem Assessments, Florida Statutes, to finance, fund, plan, establish, acquire, construct or reconstruct, enlarge or extend, equip, operate, and maintain the Improvements and to impose, levy and collect the Assessments; and

**WHEREAS**, the District hereby determines that benefits will accrue to the property improved, the amount of those benefits, and that special assessments will be made in proportion to the benefits received as set forth in the Master Special Assessment Methodology Report, dated June 26, 2018, attached hereto as **Exhibit B** and incorporated herein by reference and on file at 2300 Gladys Road, Suite 410W, Boca Raton, Florida 33431 (the "District Office"); and

**WHEREAS**, the District hereby determines that the Assessments to be levied will not exceed the benefit to the property improved.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WILLOWS COMMUNITY DEVELOPMENT DISTRICT:**

1. Resolution 2018-26 is hereby rescinded in its entirety.
2. Assessments shall be levied to defray a portion of the cost of the Improvements.
3. The nature and general location of, and plans and specifications for, the Improvements are described in **Exhibit A**, which is on file as the District Records Office. **Exhibit B** is also on file and available for public inspection at the same location.
4. The total estimated cost of the Improvements is \$28,921,708.99 (the "Estimated Cost").
5. The Assessments will defray approximately \$17,290,000.00 which includes the Estimated Cost, plus financing-related costs, capitalized interest and a debt service reserve.
6. The manner in which the Assessments shall be apportioned and paid is set forth in **Exhibit B**, including provisions for supplemental assessment resolutions.
7. The Assessments shall be levied, within the District, on all lots and lands adjoining and contiguous or bounding and abutting upon the Improvements or especially benefited thereby and further designated by the assessment plan hereinafter provided for.
8. There is on file, at the District Records Office, an assessment plan showing the area to be assessed, with certain plans and specifications describing the Improvements and the estimated cost of the Improvements, all of which shall be open to inspection by the public.
9. Commencing with the year in which the Assessments are levied and confirmed, the Assessments shall be paid in not more than (30) thirty annual installments. The 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 collection of the Assessments is not available to the District in any year, or is determined by the District to be in its best interest, the Assessments may be collected as is otherwise permitted by law.
10. The District Manager shall be directed to make 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 in which the assessment may be collected, which assessment roll is hereby adopted and approved as the District's preliminary assessment roll.
11. The Board shall adopt a subsequent resolution to be a time and place at which the owners of property to be assessed or any other persons interested therein may appear before the Board and be heard as to the propriety and advisability of the assessments or the making of the Improvements, the cost thereof, the manner of payment therefor, or the amount thereof to be assessed against each property as improved.
12. The District Manager is hereby directed to cause this Resolution to be published twice (once a week for two (2) consecutive weeks) in a newspaper of general circulation within Manatee County and to provide such other notice as may be required by law or desired in the best interests of the District.
13. This Resolution shall become effective upon its passage.

**PASSED AND ADOPTED** this 2<sup>nd</sup> day of November, 2018.

**ATTEST:** WILLOWS COMMUNITY DEVELOPMENT DISTRICT  
/s/ Cindy Osborne  
Secretary / Assistant Secretary  
/s/ Sara Basnight  
Chair / Vice Chair, Board of Supervisors  
Exhibit A: Master Improvement Plan, dated June, 2018  
Exhibit B: Master Special Assessment Methodology Report, dated June 26, 2018

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**WILLOWS**  
**COMMUNITY DEVELOPMENT DISTRICT**

**4B**

**RESOLUTION 2019-06**

**A RESOLUTION AUTHORIZING DISTRICT PROJECTS FOR CONSTRUCTION AND/OR ACQUISITION OF INFRASTRUCTURE IMPROVEMENTS; EQUALIZING, APPROVING, CONFIRMING, AND LEVYING SPECIAL ASSESSMENTS ON PROPERTY SPECIALLY BENEFITED BY SUCH PROJECTS TO PAY THE COST THEREOF; PROVIDING FOR THE PAYMENT AND THE COLLECTION OF SUCH SPECIAL ASSESSMENTS BY THE METHODS PROVIDED FOR BY CHAPTERS 170, 190, AND 197, FLORIDA STATUTES; CONFIRMING THE DISTRICT'S INTENTION TO ISSUE SPECIAL ASSESSMENT REVENUE BONDS; MAKING PROVISIONS FOR TRANSFERS OF REAL PROPERTY TO GOVERNMENTAL BODIES; PROVIDING FOR THE RECORDING OF AN ASSESSMENT NOTICE; PROVIDING FOR SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE.**

**RECITALS**

**WHEREAS**, Willows Community Development District ("**District**") previously indicated its intention to construct certain types of infrastructure improvements and to finance such infrastructure improvements through the issuance of bonds, which bonds would be repaid by the imposition of special assessments on benefited property within the District; and

**WHEREAS**, the District Board of Supervisors ("**Board**") 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.

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

**SECTION 1. AUTHORITY FOR THIS RESOLUTION.** This Resolution is adopted pursuant to Chapters 170, 190, and 197, *Florida Statutes*, including without limitation, section 170.08, *Florida Statutes*.

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

(a) The District is a local unit of special-purpose government organized and existing under and pursuant to Chapter 190, *Florida Statutes*, as amended.

(b) The District is authorized by Chapter 190, *Florida Statutes*, to finance, fund, plan, establish, acquire, install, equip, operate, extend, construct, or reconstruct potable water systems, wastewater systems, roadway improvements, stormwater management systems, landscape,

hardscape and irrigation improvements, and other infrastructure projects and services necessitated by the development of, and serving lands within, the District, together the "Improvements".

(c) The District is authorized by Chapter 190, *Florida Statutes*, to levy and impose special assessments to pay all, or any part of, the cost of such infrastructure projects and services and to issue special assessment revenue bonds payable from such special assessments as provided in Chapters 170, 190, and 197, *Florida Statutes*.

(d) It is necessary to the public health, safety and welfare and in the best interests of the District that (i) the District provide the "Project," the nature and location of which was initially described in Resolution 2019-04 and is shown in the *Engineer's Report for Infrastructure Improvements*, dated June 2018 (the "**Engineer's Report**") (attached as **Exhibit A** hereto and incorporated herein by this reference), and which Project's plans and specifications are on file at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 ("**District Records Offices**"); (ii) the cost of such Project be assessed against the lands specially benefited by such Project; and (iii) the District issue bonds to provide funds for such purposes pending the receipt of such special assessments.

(e) The provision of said Project, the levying of such Assessments (hereinafter defined) and the sale and issuance of such bonds serves a proper, essential, and valid public purpose and is in the best interests of the District, its landowners, and residents.

(f) In order to provide funds with which to pay all or a portion of the costs of the Project which are to be assessed against the benefitted properties, pending the collection of such Assessments, it is necessary for the District from time to time to sell and issue its special assessment revenue bonds, in one or more series (the "**Bonds**").

(g) By Resolution 2019-04, the Board determined to provide the Project and to defray the costs thereof by making Assessments on benefitted property and expressed an intention to issue Bonds, notes or other specific financing mechanisms to provide a portion of the funds needed for the Project prior to the collection of such Assessments. Resolution 2019-04 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.

(h) As directed by Resolution 2019-04, said Resolution 2019-04 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.

(i) As directed by Resolution 2019-04, a preliminary assessment roll was adopted and filed with the Board as required by section 170.06, *Florida Statutes*.

(j) As required by section 170.07, *Florida Statutes*, upon completion of the preliminary

assessment roll, the Board adopted Resolution 2019-05, fixing the time and place of a public hearing at which owners of the property to be assessed and other persons interested therein may appear before the Board and be heard as to (1) the propriety and advisability of making the infrastructure improvements, (2) the cost thereof, (3) the manner of payment therefore, and (4) the amount thereof to be assessed against each specially benefited property or parcel and provided for publication of notice of such public hearing and individual mailed notice in accordance with Chapters 170, 190, and 197, *Florida Statutes*.

(k) Notice of such public hearing was given by publication and also by mail as required by section 170.07, *Florida Statutes*. Affidavits as to such publications and mailings are on file in the office of the Secretary of the District.

(l) On November 30, 2018, at the time and place specified in Resolution 2019-05 and the notice referred to in paragraph (k) above, the Board met as an Equalization Board, conducted such public hearing, and heard and considered all complaints and testimony as to the matters described in paragraph (j) above. 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.

(m) Having considered the estimated costs of the Project, estimates of financing costs and all complaints and evidence presented at such public hearing, the Board further finds and determines:

(i) that the estimated costs of the Project is as specified in the Engineer's Report, which Engineer's Report is hereby adopted and approved, and that the amount of such costs is reasonable and proper; and

(ii) it is reasonable, proper, just and right to assess the cost of such Project against the properties specially benefited thereby using the method determined by the Board set forth in the *Master Special Assessment Methodology Report* dated June 25, 2018 (the "**Assessment Report**," attached hereto as **Exhibit B** and incorporated herein by this reference), for the Bonds, which results in the special assessments set forth on the final assessment roll included within such Exhibit B (the "**Assessments**"); and

(iii) the Assessment Report is hereby approved, adopted and confirmed. The District ratifies its use in connection with the issuance of the Bonds;

(iv) it is hereby declared that the Project will constitute a special benefit to all parcels of real property listed on said final assessment roll and that the benefit, in the case of each such parcel, will be equal to or in excess of the Assessments thereon when allocated as set forth in Exhibit B;

(v) it is in the best interests of the District that the Assessments be paid and

collected as herein provided; and

(vi) it is reasonable, proper, just and right for the District to utilize the true-up mechanisms and calculations contained in the Assessment Report in order to ensure that all parcels of real property benefiting from the Project are assessed accordingly and that sufficient assessment receipts are being generated in order to pay the corresponding bond debt-service when due;

**SECTION 3. AUTHORIZATION OF DISTRICT PROJECT.** That certain Project for construction of infrastructure improvements initially described in Resolution 2019-04, and more specifically identified and described in Exhibit A attached hereto, is hereby authorized and approved 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.

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

**SECTION 5. EQUALIZATION, APPROVAL, CONFIRMATION AND LEVY OF SPECIAL ASSESSMENTS.** The Assessments on the parcels specially benefited by the Project, 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 these Assessments, as reflected in Exhibit B, attached hereto, shall be recorded by the Secretary of the Board of the District in a special book, to be known as the "Improvement Lien Book." The Assessment or 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 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. Prior to the issuance of any Bonds, including refunding bonds, 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 within the District 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 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. In the event the issuance of Bonds, including refunding bonds, by the District would result in a decrease of the Assessments, then the District shall by subsequent resolution, adopted within sixty (60) days of the sale of such Bonds at a publicly noticed meeting and without the need for further public hearing, evidence such a decrease and amend the final assessment roll as shown in the Improvement Lien Book to reflect such a decrease.

**SECTION 6. FINALIZATION OF SPECIAL ASSESSMENTS.** When the entire Project has both 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 the provisions of section 170.08, *Florida Statutes*, regarding completion of a project funded by a particular series of bonds, the District shall credit to each Assessment the difference, if any, between the Assessment as hereby made, approved and confirmed and the proportionate part of the actual costs of the Project, as finally determined upon completion thereof, but in no event shall the final amount of any such special assessment exceed the amount of benefits originally assessed hereunder. In making such credits, no credit shall be given for bond financing costs, capitalized interest, funded reserves or bond discounts. Such credits, if any, shall be entered in the Improvement Lien Book. Once the final amount of Assessments for the entire Project has been determined, the term "Assessment" shall, with respect to each parcel, mean the sum of the costs of the Project.

#### **SECTION 7. PAYMENT OF SPECIAL ASSESSMENTS AND METHOD OF COLLECTION.**

(a) The Assessments may be paid in not more than thirty (30) substantially equal consecutive annual installments of principal and interest. The Assessments may be paid in full without interest at any time within thirty (30) days after the completion of the Project and the adoption by the Board of a resolution accepting the Project, unless such option has been waived by the owner of the land subject to the Assessments; provided, however, that the Board shall at any time make such adjustments by resolution, 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. All impact fee credits received and/or value received for impact fee credits shall be applied against the Project costs and/or the outstanding indebtedness of any debt issuance that funded the improvement giving rise to the credits which application may be addressed by such resolutions. At any time subsequent to thirty (30) days after the Project has been completed and a resolution accepting the Project has been adopted by the Board, the Assessments may be prepaid in full including interest amounts to the next succeeding interest payment date or to the second succeeding interest payment date if such a prepayment is made within forty-five (45) calendar days before an interest payment date. The owner of property subject to Assessments may prepay the entire remaining balance of the Assessments at any time, or a portion of the remaining balance of the Assessment one time if there is also paid, in addition to the prepaid principal balance of the Assessment, an amount equal to the interest that would otherwise be due on such prepaid amount on the next succeeding interest payment date, or, if prepaid during the forty-five day (45) period preceding such interest payment date, to the interest payment date following such next succeeding interest payment date. Prepayment of Assessments does not entitle the property owner to any discounts for early payment.

(b) The District may elect to use the method of collecting Assessments authorized by sections 197.3632 and 197.3635, *Florida Statutes* (the "**Uniform Method**"). The District has heretofore taken or will use its best efforts to take as timely required, any necessary actions to comply with the provisions of said sections 197.3632 and 197.3635, *Florida Statutes*. Such 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 special or non-ad valorem 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. The District may, in its sole discretion, collect Assessments by directly assessing landowner(s) and enforcing said collection in any manner authorized by law.

(c) For each year the District uses the Uniform Method, the District shall enter into an agreement with the Tax Collector of Manatee County 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*.

#### **SECTION 8. APPLICATION OF TRUE-UP PAYMENTS.**

(a) Pursuant to the Assessment Report, attached hereto as Exhibit B, there may be required from time to time certain true-up payments. As parcels of land or lots are platted, the Assessments securing the Bonds shall be allocated as set forth in the Assessment Report. In furtherance thereof, at such time as parcels or land or lots are platted, it shall be an express condition of the lien established by this Resolution that any and all initial plats of 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, approval and calculation of the percentage of acres and numbers of units which will be, after the plat, considered to be developed. No further action by the Board of Supervisors shall be required. The District's review shall be limited solely to this function and the enforcement of the lien established by this Resolution. The District Manager shall cause the Assessments to be reallocated to the units being platted and the remaining property in accordance with Exhibit B, cause such reallocation to be recorded in the District's Improvement Lien Book, and shall perform the true-up calculations described in Exhibit B, which process is incorporated herein as if fully set forth. Any resulting true-up payment shall become due and payable that tax year by the landowner(s) of record of the remaining unplatted property, in addition to the regular assessment installment payable with respect to such remaining unplatted acres.

(b) The District will take all necessary steps to ensure that true-up payments are made in a timely fashion to ensure its debt service obligations are met. The District shall record all true-up payments in its Improvement Lien Book.

(c) The foregoing is based on the District's understanding that Willow Lane Holdings, LLC, the current landowner and developer, intends to develop the unit numbers and types shown in Exhibit B, on the net developable acres and is intended to provide a formula to ensure that the appropriate ratio of the Assessments to gross acres is maintained if fewer units are developed. However, no action by the District prohibits more than the maximum units shown in Exhibit B from being developed. In no event shall the District collect 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 events 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 Assessments collected in excess of the District's total debt service obligation for the Project, the Board shall by resolution take appropriate action to equitably reallocate the Assessments. Further, upon the District's review of the final plat for the developable acres, any unallocated Assessments shall become due and payable and must be paid prior to the District's approval of that plat.

(d) The application of the monies received from true-up payments or Assessments to the actual debt service obligations of the District, whether long term or short term, shall be set forth in the supplemental assessment resolution adopted for each series of Bonds actually issued. Such subsequent resolution 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. Each such supplemental resolution shall also address the allocation of any impact fee credits expected to be received from the provision of the Project funded by the corresponding series of Bonds issued or to be issued.

**SECTION 9. GOVERNMENT PROPERTY; TRANSFERS OF PROPERTY TO UNITS OF LOCAL, STATE, AND FEDERAL GOVERNMENT.** Property owned by units of local, state, and federal government shall not be subject to the Assessments without specific consent thereto. If at any time, any real property on which 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 Assessments thereon), all future unpaid Assessments for such tax parcel shall become due and payable immediately prior to such transfer without any further action of the District.

**SECTION 10. ASSESSMENT NOTICE.** The District's Secretary is hereby directed to record a general Notice of Assessments in the Official Records of Manatee County, Florida, which shall be updated from time to time in a manner consistent with changes in the boundaries of the District.

**SECTION 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.

**SECTION 12. CONFLICTS.** All resolutions or parts thereof in conflict herewith are, to the extent of such conflict, superseded and repealed.

**SECTION 13. EFFECTIVE DATE.** This Resolution shall become effective upon its adoption.

**[Remainder of page intentionally left blank.]**

**APPROVED AND ADOPTED THIS 30th DAY OF NOVEMBER, 2018.**

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Secretary/Assistant Secretary

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Chair/Vice Chair, Board of Supervisors

**Exhibit A:**     *Engineer's Report*, dated June 2018

**Exhibit B:**     *Master Special Assessment Methodology Report*, dated June 25, 2018

**Exhibit A:** *Engineer's Report*, dated June 2018

# WILLOWS COMMUNITY DEVELOPMENT DISTRICT

ENGINEERS' REPORT FOR  
INFRASTRUCTURE IMPROVEMENTS

Manatee County, Florida

June 2018

Prepared for:  
**Willows Community Development District**

Prepared By:  
**ZNS Engineering, L.C.**  
201 5th Avenue Drive East  
Bradenton, Florida 34208  
(941) 748-8080



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## I. INTRODUCTION

The Willows Community Development District (the "District") is proposing to acquire and construct infrastructure for a residential community within its boundaries in northern Manatee County, Florida known as the Willows (The "Project"). The Developer (the "Developer") is a private entity that owns the applicable project area and is pursuing construction plan approval from applicable/required jurisdictions. The Willows will include 799 single family detached units and the corresponding infrastructure. The project currently is planned to be built in two phases. The project is being developed on previously vacant land, and is located to the north of Experimental Farm Road (49<sup>th</sup> St. E.), south of Erie Road (69<sup>th</sup> St. E.), between Ellenton Gillette Road and I-75. Refer to the attached Vicinity Map. The total gross acreage for the project is 287.07 acres. The purpose of this Engineer's Report is to describe the District's capital improvement project and the infrastructure improvements associated with it.

## II. GENERAL PROJECT INFORMATION

### Access:

The Project will have access to its main entrance from Ellenton Gillette Road. Manatee County requires a secondary access for emergency response for any project over 100 units. The secondary access will come from 49<sup>th</sup> St. E. which will be constructed as part of the Willow Walk Subdivision to the south. A 3<sup>rd</sup> project access will come from Erie Road (69<sup>th</sup> St. E.). Turn lanes will be constructed as required by the local permitting agencies and corresponding traffic analysis.

### Jurisdiction:

The Project will be under the jurisdiction and review of Manatee County, Southwest Florida Water Management District (SWFWMD), United States Army Corps. of Engineers (USACE), and the Florida Department of Environmental Protection (FDEP).

### Soils:

The USDA Natural Resources Conservation Service Soil Survey of Manatee County indicates eight soil mapping units on the site to include Bradenton (#4), Bradenton (#5), Chobby (#13 and #14), EauGallie (#20), Felda (#22), Floridana (#25), Floridan-Immokalee-Okeelanta (#26), and Wabasso (#48). The soils typically possess shallow clayey soils which may be moisture sensitive and difficult to compact if encountered during construction. Additionally, the presence of dense sands with rock fragments, and hard clays may be encountered at varying depths across the site.

### Topography:



The Topographic Survey was completed by ZNS Engineering, LC. The elevations provided are in N.A.V.D. 1988 datum. There is a ridge near the central portion of the site. Elevations range from the ridge/high elevation of approximately 36 feet down to a low elevation of approximately 26 feet at the southern extent of the Project and to approximately 18 feet at the northern extent of the Project.

Watershed:

The site is at the headwater of 3 watershed basins. The three watersheds include Government Hammock Watershed which flows to the southeast, McMullen Creek Watershed flowing to the northwest, and Frog Creek Wastershed flowing to the north.

Floodplains:

The latest FEMA FIRM Panels show portions of the site within Flood Zone A and AE. Finish floor elevations have been set a minimum of one foot higher than the base flood elevations. Typical protocol during the construction stage of the Project would be that once all of the house pads are brought up to proposed elevations, a request would be submitted for a LOMR (Letter of Map Revision) for all affected lots to remove those lots from the FEMA floodplain maps.

### III. LAND USES

Zoning:

The site was previously zoned A-1 and RSF-3. Manatee County approved the application to Rezone to PDR on October 5th, 2017, Ordinance PDR-16-21(Z)(P). This rezone granted entitlement for 799 homes on the subject property.

### IV. PERMITS

The following is a detail of permit requirements for on-site and off-site improvements and the current status of the permit.

Manatee County:

- a) Local Zoning Approvals - Rezone with Preliminary Site Plan (PSP) - Approved by Ordinance PDR-16-21(Z)(P)
- b) Local Concurrency Approvals - Traffic & Utilities/Certificate of Level Of Service (CLOS-17-056) - Approved
- c) Final Site Plan (FSP) - Forthcoming
- d) Construction Plan (CP) - Forthcoming

Southwest Florida Water Management District (SWFWMD):



- a) Environmental Resource Permit (ERP) per Chapter 373, Florida Statutes and Rules Contained in Chapter 62-330, Florida Administrative Code (F.A.C.) & Section 401 of the Clean Water Act, 33 U.S.C. 1341. - Forthcoming

U.S. Army Corps of Engineers (USACE):

- a) Onsite Dredge and Fill Permit - Modification of existing permit is forthcoming

Florida Department of Environmental Protection:

- a) Construction of Water Main Extensions - Forthcoming
- b) Construction of Wastewater Collection System - Forthcoming

## V. PUBLIC INFRASTRUCTURE IMPROVEMENTS

Proposed public infrastructure improvements for the Project will consist of drainage and stormwater management system (i.e. pipes, lakes, control structures, etc.), entry features (i.e. landscaping, decorative walls and fences), potable water systems, sanitary sewer systems, roadways (including street lighting), and irrigation facilities. The District funded improvements are further described in the following sections.

Potable Water:

Potable water infrastructure will ultimately be operated and maintained by Manatee County but funded by the District. The proposed offsite potable water system will be operated and maintained by Manatee County. The connection to the County's existing system will be to an existing 12 inch water main along Ellenton Gillette Road and to a 16" water main along Erie Road.

Wastewater:

Wastewater infrastructure will ultimately be operated and maintained by Manatee County but funded by the District. The project falls within the Manatee County North Service Area which is serviced by the Manatee County North Regional Facility. The wastewater system will connect to an existing 8" forcemain that will flow to the master pump station within the Willow Walk Subdivision and ultimately through the Willow Hammock/I-75 Crossing/Trevesta Extension and along Erie Road to the Treatment Plant. Pending the status of the offsite extension, it's possible that the project (or portion thereof) may require a Wastewater/Participation Agreement between the Developer and Manatee County. Credits and/or reimbursement will be issued as outlined in the Agreement. The cost estimate shown in Exhibit 3 of this report reflects the estimated proportionate share for the



offsite forcemain extension.

Roadway:

Offsite roadway improvements on Ellenton Gillette Road and Erie Road are required for access to the Willows. These improvements shall be funded by the District but ultimately operated and maintained by Manatee County.

Stormwater Management/Drainage:

All stormwater facilities will be operated/maintained and funded by the District. Stormwater detention may occur via wet ponds and/or dry retention areas. The stormwater ponds will provide both water quality and attenuation requirements per Manatee County and the Water Management District. Portions of the Project do lie within the 100 year floodplain. The stormwater facilities will be dual use serving also as floodplain compensation for any proposed impacts to the floodplain.

Landscape/Hardscape:

Portions of the landscaping will be maintained and funded by the District. The remaining portion of landscape will be funded by the Developer, then privately operated and maintained. This community has unique wall/berm and hardscape/entry designs which will be operated/maintained and funded by the District.

Irrigation:

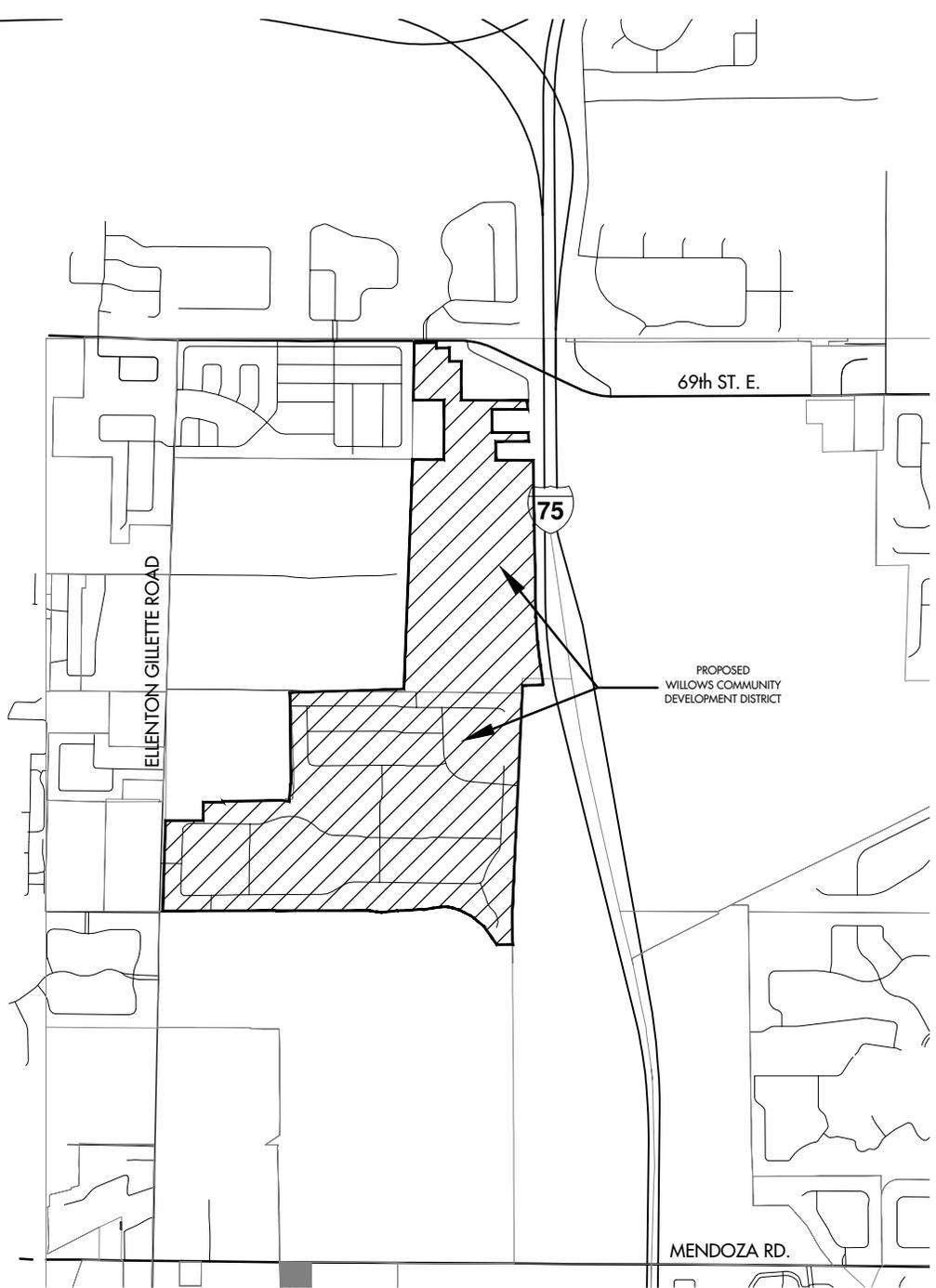
The District will contract with the applicable water use permittee in order to utilize/access ground water to supply the irrigation system. The District will operate/maintain the irrigation system to include the irrigation pumps/controllers/panels, stormwater ponds, and irrigation infrastructure to serve and distribute water to the individual lots as well as common area.

## VI. SUMMARY AND CONCLUSION

The Willows will be designed in accordance with current governmental regulations and requirements. The project will serve its intended function so long as the construction is in substantial compliance with the design. The cost estimate provided is reasonable to complete the required improvements and it is our professional opinion that the infrastructure improvements will benefit and add value to the District. The cost estimate is based on prices currently being experienced in Southwest Florida. Actual costs may vary depending on final engineering and approvals from regulatory agencies.



**EXHIBIT 1 - PROJECT LOCATION MAP**



Tue, 11 Jul 2017 - 2:11pm

X:\Acad\Silverstone (44277)\ENG\Exhibits\SS-LOCM.dwg

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LOCATION MAP (EXHIBIT 1)  
 FOR  
**WILLOWS COMMUNITY DEVELOPMENT DISTRICT**

LOCATED IN  
 SECTION 4, & 33, TOWNSHIP 33, 34 SOUTH, RANGE 18 EAST  
 MANATEE COUNTY, FLORIDA



**EXHIBIT 2 - SKETCH AND LEGAL DESCRIPTION**

ERIE ROAD 69th STREET EAST



SEE SHEET  
3 OF 5

I-75 STATE ROAD No. 93

MATCH LINE

SEE SHEET  
2 OF 5

TOWNSHIP 33 SOUTH

TOWNSHIP 34 SOUTH

32 33

5 4

**CERTIFICATE OF SURVEYOR**

I, THE UNDERSIGNED PROFESSIONAL SURVEYOR & MAPPER, HEREBY CERTIFY THAT THIS METES AND BOUNDS, LEGAL DESCRIPTION AND SKETCH SET FORTH IN EXHIBIT 2 "METES AND BOUNDS, LEGAL DESCRIPTION AND SKETCH (EXHIBIT 2)" OF THE PETITION FOR THE ESTABLISHMENT OF WILLOWS COMMUNITY DEVELOPMENT DISTRICT (COMMUNITY DEVELOPMENT DISTRICT) WAS PREPARED UNDER MY DIRECT SUPERVISION THAT TO THE BEST OF MY KNOWLEDGE, INFORMATION AND BELIEF IS A TRUE AND CORRECT REPRESENTATION OF THE LAND AS SHOWN AND DESCRIBED HEREON, AND THAT IT MEETS THE "STANDARDS OF PRACTICE FOR SURVEYING IN THE STATE OF FLORIDA", CHAPTER 5J-17, OF THE FLORIDA ADMINISTRATIVE CODE.

**REVISIONS:**

- 1. PER COMMENTS 08/31/17 GB

FLORIDA CERTIFICATE No. LS4292  
DATE OF CERTIFICATION 07/11/17  
DATE OF FIELD SURVEY 05/03/17

**NOTES:**

- 1. SEE SHEET 4 AND 5 FOR DESCRIPTION.

BY:   
R.E.M. EDGERTON, P.S.M.

T:\Willow Trails\CDD\WT CDD.dwg 00-44277 GB

07/11/17

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**METES AND BOUNDS, LEGAL DESCRIPTION AND SKETCH (EXHIBIT 2)**  
FOR  
**WILLOWS COMMUNITY DEVELOPMENT DISTRICT**  
LOCATED IN  
SECTIONS 29, 32 & 33, TOWNSHIP 33 SOUTH, RANGE 18 EAST  
SECTION 5, TOWNSHIP 34 SOUTH, RANGE 18 EAST  
MANATEE COUNTY, FLORIDA



SHEET 1 of 5

EASTERLY MAINTAINED R/W LINE N 01° 52' 25" E 1,019.54'

ELLENTON GILLETTE ROAD  
STATE ROAD No. 683

REVISIONS:

- 1. PER COMMENTS 08/31/17 GB

NOTES:

- 1. SEE SHEET 4 AND 5 FOR DESCRIPTION.



TOWNSHIP 34 SOUTH  
TOWNSHIP 33 SOUTH

LINE DATA TABLE:

LINE	BEARING	LENGTH
L1	S 00° 27' 36" E	383.77'
L2	S 89° 32' 57" W	179.17'
L3	N 33° 03' 33" W	90.06'
L4	N 35° 45' 01" W	168.07'
L5	N 50° 45' 59" W	89.15'
L6	N 48° 37' 03" W	46.88'
L7	N 55° 38' 00" W	46.64'
L8	N 62° 57' 01" W	96.56'
L9	N 64° 58' 57" W	57.53'
L10	N 71° 59' 29" W	69.10'
L11	N 78° 01' 01" W	61.42'
L12	N 89° 28' 40" W	65.94'
L13	S 81° 46' 10" W	114.52'
L14	S 79° 42' 58" W	76.33'
L15	N 83° 34' 04" W	38.00'
L16	S 83° 25' 34" W	142.65'
L17	S 89° 07' 43" W	127.43'
L18	S 83° 50' 40" W	184.41'
L19	N 82° 55' 35" W	49.34'
L20	N 82° 13' 21" W	63.63'
L21	N 62° 16' 15" W	10.57'
L22	N 01° 39' 27" E	210.03'
L23	S 89° 33' 26" E	223.54'
L24	N 01° 40' 52" E	13.09'
L25	S 80° 50' 08" E	80.36'
L26	N 06° 10' 54" E	204.45'
L45	S 88° 58' 23" W	233.55'

12,504,925 SQ.FT.  
287.07 ACRES

MATCH LINE A-A  
(SEE SHEET 3 OF 4)

P.O.B.  
N.E. CORNER OF  
SECTION 5-34-18

S 02° 39' 48" W 2,541.26' E. LINE OF SECTION 32-33-18

T:\Willow Trails\CDD\WT CDD.dwg 00-44277 GB

07/11/17

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METES AND BOUNDS, LEGAL DESCRIPTION AND SKETCH (EXHIBIT 2)  
FOR  
WILLOWS COMMUNITY DEVELOPMENT DISTRICT  
LOCATED IN  
SECTIONS 29, 32 & 33, TOWNSHIP 33 SOUTH, RANGE 18 EAST  
SECTION 5, TOWNSHIP 34 SOUTH, RANGE 18 EAST  
MANATEE COUNTY, FLORIDA



**NOTES:**

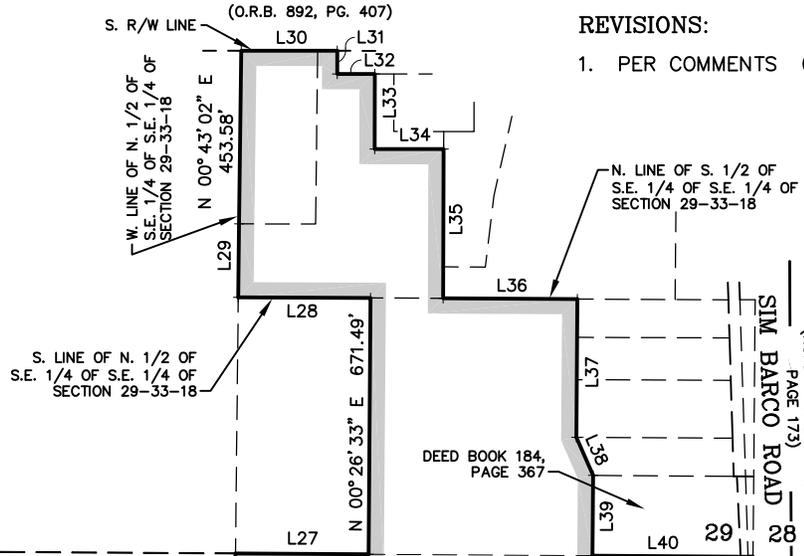
1. SEE SHEET 4 AND 5 FOR DESCRIPTION.



**ERIE ROAD 69th STREET EAST**

**REVISIONS:**

1. PER COMMENTS 08/31/17 GB



**CURVE DATA TABLE:**

CURVE	RADIUS	DELTA	LENGTH	CHORD BEARING	CH. LENGTH
C1	5,903.58'	09°50'34"	1,014.18'	S 05°08'45" E	1,012.93'

**LINE DATA TABLE:**

LINE	BEARING	LENGTH
L27	S 89°38'32" E	348.44'
L28	N 89°45'02" W	346.20'
L29	N 00°35'45" E	192.41'
L30	S 89°56'34" E	251.45'
L31	S 00°08'06" W	60.63'
L32	S 89°58'07" E	98.15'
L33	S 00°05'22" E	196.44'
L34	S 89°53'38" E	180.60'
L35	S 00°11'25" W	390.71'
L36	S 89°41'02" E	351.42'
L37	S 00°26'38" W	361.99'
L38	S 23°42'37" E	109.16'
L39	S 00°25'29" W	210.31'
L40	S 89°38'32" E	420.05'
L41	S 00°15'44" E	201.14'
L42	S 88°58'23" W	233.55'

12,504,925 SQ.FT.  
287.07 ACRES

**MATCH LINE A-A**  
(SEE SHEET 2 OF 4)

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**METES AND BOUNDS, LEGAL DESCRIPTION AND SKETCH (EXHIBIT 2)**  
FOR  
**WILLOWS COMMUNITY DEVELOPMENT DISTRICT**  
LOCATED IN  
SECTIONS 29, 32 & 33, TOWNSHIP 33 SOUTH, RANGE 18 EAST  
SECTION 5, TOWNSHIP 34 SOUTH, RANGE 18 EAST  
MANATEE COUNTY, FLORIDA



**DESCRIPTION:**

A PARCEL OF LAND LOCATED IN SECTIONS 29, 32 & 33, TOWNSHIP 33 SOUTH, RANGE 18 EAST AND SECTION 5, TOWNSHIP 34 SOUTH, RANGE 18 EAST, MANATEE COUNTY, FLORIDA, BEING DESCRIBED AS FOLLOW:

BEGIN AT THE NORTHEAST CORNER OF SAID SECTION 5; THENCE S 00°27'36" E, A DISTANCE OF 383.77 FEET; THENCE S 89°32'57" W, A DISTANCE OF 179.17 FEET; THENCE NORTHWESTERLY AND WESTERLY, ALONG THE CENTERLINE OF A DITCH, THE FOLLOWING NINETEEN (19) COURSES: 1) N 33°03'33" W, A DISTANCE OF 90.06 FEET; 2) THENCE N 35°45'01" W, A DISTANCE OF 168.07 FEET; 3) THENCE N 50°45'59" W, A DISTANCE OF 89.15 FEET; 4) THENCE N 48°37'03" W, A DISTANCE OF 46.88 FEET; 5) THENCE N 55°38'00" W, A DISTANCE OF 46.64 FEET; 6) THENCE N 62°57'01" W, A DISTANCE OF 96.56 FEET; 7) THENCE N 64°58'57" W, A DISTANCE OF 57.53 FEET; 8) THENCE N 71°59'29" W, A DISTANCE OF 69.10 FEET; 9) THENCE N 78°01'01" W, A DISTANCE OF 61.42 FEET; 10) THENCE N 89°28'40" W, A DISTANCE OF 65.94 FEET; 11) THENCE S 81°46'10" W, A DISTANCE OF 114.52 FEET; 12) THENCE S 79°42'58" W, A DISTANCE OF 76.33 FEET; 13) THENCE N 83°34'04" W, A DISTANCE OF 38.00 FEET; 14) THENCE S 83°25'34" W, A DISTANCE OF 142.65 FEET; 15) THENCE S 89°07'43" W, A DISTANCE OF 127.43 FEET; 16) THENCE S 83°50'40" W, A DISTANCE OF 184.41 FEET; 17) THENCE N 82°55'35" W, A DISTANCE OF 49.34 FEET; 18) THENCE N 82°13'21" W, A DISTANCE OF 63.63 FEET; 19) THENCE N 62°16'15" W, A DISTANCE OF 10.57 FEET TO THE END OF SAID CENTERLINE AND A POINT ON THE NORTH LINE OF AFORESAID SECTION 5; THENCE ALONG AFORESAID NORTH LINE OF SECTION 5, THE FOLLOWING TWO (2) COURSES: 1) S 89°58'05" W, A DISTANCE OF 1,070.77 FEET; 2) THENCE S 89°52'31" W, A DISTANCE OF 1,270.05 FEET TO A POINT ON THE EASTERLY MAINTAINED RIGHT-OF-WAY LINE OF ELLENTON GILLETTE ROAD (STATE ROAD No. 683); THENCE N 01°52'25" E ALONG SAID EASTERLY RIGHT-OF-WAY LINE, A DISTANCE OF 1,019.54 FEET; THENCE S 89°33'03" E, A DISTANCE OF 420.84 FEET; THENCE N 01°39'27" E, A DISTANCE OF 210.03 FEET; THENCE S 89°33'26" E, A DISTANCE OF 223.54 FEET; THENCE N 01°40'52" E, A DISTANCE OF 13.09 FEET; THENCE N 89°11'27" E, A DISTANCE OF 660.15 FEET; THENCE S 80°50'08" E, A DISTANCE OF 80.36 FEET; THENCE N 06°10'54" E, A DISTANCE OF 204.45 FEET; THENCE N 00°42'20" W, A DISTANCE OF 1,024.46 FEET; THENCE N 88°13'07" E, A DISTANCE OF 1,285.42 FEET; THENCE N 02°12'30" E ALONG THE WEST LINE OF THE EAST 1/2 OF THE NORTHEAST 1/4 OF AFORESAID SECTION 32, A DISTANCE OF 2,589.36 FEET; THENCE S 89°38'32" E ALONG THE NORTH LINE OF THE NORTHEAST 1/4 OF AFORESAID SECTION 32, A DISTANCE OF 348.44 FEET; THENCE N 00°26'33" E, A DISTANCE OF 671.49 FEET; THENCE N 89°45'02" W ALONG THE SOUTH LINE OF THE NORTH 1/2 OF THE SOUTHEAST 1/4 OF THE SOUTHEAST 1/4 OF AFORESAID SECTION 29, A DISTANCE OF 346.20 FEET TO THE SOUTHWEST CORNER OF SAID NORTH 1/2; THENCE NORTHERLY, ALONG THE WEST LINE OF SAID NORTH 1/2, THE FOLLOWING TWO (2) COURSES: 1) N 00°35'45" E, A DISTANCE OF 192.41 FEET; 2) THENCE N 00°43'02" E, A DISTANCE OF 453.58 FEET TO A POINT ON THE SOUTH RIGHT-OF-WAY LINE OF ERIE ROAD, AS DESCRIBED AND RECORDED IN OFFICIAL RECORDS BOOK 892, PAGE 407 OF THE PUBLIC RECORDS OF MANATEE COUNTY, FLORIDA; THENCE S 89°56'34" E ALONG SAID SOUTH RIGHT-OF-WAY LINE, A DISTANCE OF 251.45 FEET; THENCE S 00°08'06" W, A DISTANCE OF 60.63 FEET; THENCE S 89°58'07" E, A DISTANCE OF 98.15 FEET; THENCE S 00°05'22" W, A DISTANCE OF 196.44 FEET; THENCE S 89°53'38" E, A DISTANCE OF 180.60 FEET; THENCE S 00°11'25" W, A DISTANCE OF 390.71 FEET TO A POINT ON

cont.

**REVISIONS:**

- 1. PER COMMENTS 08/31/17 GB

**NOTES:**

- 1. SEE SHEETS 2 & 3 OF 5 FOR SKETCH.

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**METES AND BOUNDS, LEGAL DESCRIPTION AND SKETCH (EXHIBIT 2)**  
FOR  
**WILLOWS COMMUNITY DEVELOPMENT DISTRICT**  
LOCATED IN  
SECTIONS 29, 32 & 33, TOWNSHIP 33 SOUTH, RANGE 18 EAST  
SECTION 5, TOWNSHIP 34 SOUTH, RANGE 18 EAST  
MANATEE COUNTY, FLORIDA



cont.

THE NORTH LINE OF THE SOUTH 1/2 OF THE SOUTHEAST 1/4 OF THE SOUTHEAST 1/4 OF AFORESAID SECTION 29; THENCE S 89°41'02" E ALONG SAID NORTH LINE, A DISTANCE OF 351.42 FEET; THENCE S 00°26'38" W, A DISTANCE OF 361.99 FEET; THENCE S 23°42'37" E, A DISTANCE OF 109.16 FEET TO A POINT ON A PARCEL OF LAND CONVEYED FOR A CEMETERY AS DESCRIBED AND RECORDED IN DEED BOOK 184, PAGE 367 OF THE PUBLIC RECORDS OF MANATEE COUNTY, FLORIDA; THENCE SOUTHERLY AND EASTERLY ALONG SAID PARCEL, THE FOLLOWING TWO (2) COURSES: 1) S 00°25'29" W, A DISTANCE OF 210.31 FEET TO A POINT ON THE NORTH LINE OF AFORESAID NORTHEAST 1/4 OF SECTION 29, TOWNSHIP 33 SOUTH, RANGE 18 EAST; 2) S 89°38'32" E ALONG SAID SOUTH LINE, A DISTANCE OF 420.05 FEET TO THE NORTHEAST CORNER OF AFORESAID SECTION 32 AND A POINT ON THE WESTERLY RIGHT-OF-WAY LINE OF I-75 (STATE ROAD No. 93); THENCE SOUTHERLY, ALONG SAID WESTERLY RIGHT-OF-WAY LINE, THE FOLLOWING FOUR (4) COURSES: 1) S 00°48'50" E, A DISTANCE OF 723.30 FEET; 2) THENCE S 01°22'08" E, A DISTANCE OF 600.16 FEET; 3) THENCE S 00°15'44" E, A DISTANCE OF 201.14 FEET TO A POINT ON THE ARC OF A NON-TANGENTIAL CURVE TO THE LEFT, WHOSE RADIUS POINT BEARS N 89°46'32" E, A DISTANCE OF 5,903.58 FEET; 4) THENCE SOUTHERLY, ALONG THE ARC OF SAID CURVE TO THE LEFT, THROUGH A CENTRAL ANGLE OF 09°50'34", A DISTANCE OF 1,014.18 FEET; THENCE LEAVING SAID WESTERLY RIGHT-OF-WAY, S 88°58'23" W; A DISTANCE OF 233.55 FEET TO THE EAST LINE OF AFORESAID SECTION 32; THENCE S 02°39'48" W ALONG SAID EAST LINE, A DISTANCE OF 2,541.26 FEET TO THE SOUTHEAST CORNER OF AFORESAID SECTION 32 AND THE POINT OF BEGINNING.

SUBJECT TO PERTINENT EASEMENTS, RIGHTS-OF-WAY AND RESTRICTIONS OF RECORD.

CONTAINING 12,504,925 SQUARE FEET OR 287.07 ACRES

**REVISIONS:**

1. PER COMMENTS. 08/31/17 GB

**NOTES:**

1. SEE SHEETS 2 & 3 OF 5 FOR SKETCH.

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**METES AND BOUNDS, LEGAL DESCRIPTION AND SKETCH (EXHIBIT 2)**  
FOR  
**WILLOWS COMMUNITY DEVELOPMENT DISTRICT**  
LOCATED IN  
SECTIONS 29, 32 & 33, TOWNSHIP 33 SOUTH, RANGE 18 EAST  
SECTION 5, TOWNSHIP 34 SOUTH, RANGE 18 EAST  
MANATEE COUNTY, FLORIDA



SHEET 5 of 5

**EXHIBIT 3 - PROPOSED IMPROVEMENT COST**

**Willows Community Development District  
Proposed Improvement Cost**

Item	Description	
1	Roadways	\$ 4,950,918.18
2	Earthwork, Drainage, and Irrigation	\$ 13,292,212.47
3	Water & Wastewater	\$ 5,256,285.97
4	Offsite Forcemain Extension (See Note #2)	\$ 750,000.00
5	Landscape & Hardscape Features	\$ 2,431,832.45
6	Professional Fees, Design and Permitting	\$ 840,172.47
7	Consultants/Contingencies/Other	\$ 1,400,287.45
<b>TOTAL</b>		<b>\$ 28,921,708.99</b>

Notes:

- 1 Estimated individual element totals may vary and are only intended to establish a total estimated cost of improvements.
- 2 The cost for offsite forcemain are unknown at this time and will be defined at a later time via participation agreement with Manatee County and/or other Developers.
- 3 Earthwork is limited to District work within the ROW, common area, and to obtain positive drainage as required by permitting. Earthwork does not include grading of private lots, etc.

**Exhibit B:** *Master Special Assessment Methodology Report*, dated June 25, 2018

# WILLOWS COMMUNITY DEVELOPMENT DISTRICT

## Master Special Assessment Methodology Report

June 25, 2018



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](http://www.whhassociates.com)

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## **1.0 Introduction**

### **1.1 Purpose**

This Master Special Assessment Methodology Report (the “Report”) was developed to provide a master financing plan and a master special assessment methodology for the Willows Community Development District (the “District”), located in unincorporated Manatee County, Florida, as related to funding the costs of the acquisition and construction of public infrastructure improvements contemplated to be provided by the District.

### **1.2 Scope of the Report**

This Report presents projections for financing the District’s public infrastructure improvements (the “Capital Improvement Program”) as described in the Engineer’s Report of ZNS Engineering, L.C. dated June 2018 (the “Engineer’s Report”), as well as describes the method for the allocation of special benefits and the apportionment of special assessment debt resulting from the provision and funding of the Capital Improvement Program.

### **1.3 Special Benefits and General Benefits**

Improvements undertaken and funded by the District as part of the Capital Improvement Program create special and peculiar benefits, different in kind and degree than general benefits, for properties within its borders as well as general benefits to the public at large. However, as discussed within this Report, these general benefits are incidental in nature and are readily distinguishable from the special and peculiar benefits which accrue to property within the District. The District’s Capital Improvement Program enables properties within its boundaries to be developed.

There is no doubt that the general public, property owners, and property outside the District will benefit from the provision of the Capital Improvement Program. However, these benefits are only incidental since the Capital Improvement Program is designed solely to provide special benefits peculiar to property within the District. Properties outside the District are not directly served by the Capital Improvement Program and do not depend upon the Capital Improvement Program 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 Capital Improvement Program will provide infrastructure and 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 Capital Improvement Program. Even though the exact value of the benefits provided by the Capital Improvement Program is hard to estimate at this point, it is without doubt greater than the costs associated with providing same.

#### **1.4 Organization of the Report**

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

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

*Section Four* discusses the current financing program for the District.

*Section Five* discusses the special assessment methodology for the District.

### **2.0 Development Program**

#### **2.1 Overview**

The District serves the Willows development (the "Development" or "Willows"), a master planned, residential development located in unincorporated Manatee County, Florida. The land within the District consists of approximately 287.07 +/- acres and is generally located to the north of Experimental Farm Road (49th St. E.), south of Erie Road (69th St. E.), between Ellenton Gillette Road and I-75.

## **2.2 The Development Program**

The development of Willows is anticipated to be conducted by the Willow Lane Holdings, LLC or its associates (the “Developer”). Based upon the information provided by the Developer, the current development plan envisions a total of 799 residential units developed in two (2) phases, although land use types and unit numbers may change throughout the development period. Table 1 in the *Appendix* illustrates the development plan for the District.

## **3.0 The Capital Improvement Program**

### **3.1 Overview**

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

### **3.2 Capital Improvement Program**

The Capital Improvement Program needed to serve the Development is projected to consist of roadways, earthwork, drainage and irrigation, water and wastewater, offsite forcemain extension, landscape and hardscape as set forth in more detail in the Engineer's Report.

The infrastructure included in the Capital Improvement Program will comprise an interrelated system of improvements, which means that all of the improvements will serve the entire District and improvements will be interrelated such that they will reinforce one another. At the time of this writing, the total costs of the Capital Improvement Program are estimated at \$28,921,708.99. Table 2 in the *Appendix A* illustrates the specific components of the Capital Improvement Program 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 public improvements is either funded by the Developer and then acquired by the District or funded directly by the District. The choice of the exact mechanism for providing public infrastructure has not yet been made at the time of this writing, and the District may 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 the costs of the Capital Improvement Program as described in *Section 3.2* in one financing transaction, the District would have to issue approximately \$37,290,000 in par amount of special assessment bonds (the "Bonds").

**Please note that the purpose of this Report is to allocate the benefit of the Capital Improvement Program to the various land uses in the District and based on such benefit allocation to apportion the maximum debt necessary to fund the Capital Improvement Program. 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 principal amount of \$37,290,000 to finance Capital Improvement Program costs at \$28,921,708.99. The Bonds as projected under this master 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 every November 1.

In order to finance the improvement costs, the District would need to borrow more funds and incur indebtedness in the total amount of \$37,290,000. The difference is comprised of debt service reserve, capitalized interest, and costs of issuance, including the

underwriter's discount. Preliminary sources and uses of funding for the Bonds are presented in Table 3 in the *Appendix*.

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

## **5.0 Assessment Methodology**

### **5.1 Overview**

The issuance of the Bonds provides the District with funds necessary to construct/acquire the infrastructure improvements which are part of the Capital Improvement Program outlined in *Section 3.2* and described in more detail by the District Engineer in the Engineer's Report. These improvements lead to special and general benefits, with special benefits accruing to properties within the boundaries of the District. General benefits accrue to areas outside the District, and 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 Capital Improvement Program. All properties that receive special benefits from the Capital Improvement Program will be assessed for their fair share of the debt issued in order to finance the Capital Improvement Program.

### **5.2 Benefit Allocation**

The current development plan for the District envisions the development of a total of 799 residential units, although unit numbers and land use types may change throughout the development period.

The public infrastructure included in the Capital Improvement Program will comprise an interrelated system of improvements, which means that all of the improvements will serve the entire District and such public improvements will be interrelated such that they will reinforce each other 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 Capital Improvement Program 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 proposed Project will have 799 residential units. This Report proposes to allocate the benefit associated with the Capital Improvement Program to units within the District uniformly in proportion to the 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 weight that is proposed to be assigned to the land use contemplated to be developed within the District based on the similar density of development and the intensity of use of infrastructure, the total ERU counts for each land use category, and the share of the benefit received by each land use.

This Report assigns each unit an ERU weight of 1.00 (the base weight). Based on the information provided in the Engineer's Report, all units will have similar characteristics, giving each unit an ERU weight of 1. 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 from the Capital Improvement Program.

Table 5 in the *Appendix* presents the apportionment of the assessment associated with the Bonds (the "Bond Assessment") in accordance with the ERU benefit allocation method presented in Table 4. Table 5 also presents the annual levels of the Capital Improvement Program annual debt service assessments per unit.

### **5.3 Assigning Bond Assessment**

As the land in the District is not yet platted for its intended final use and the precise location of the residential units by lot or parcel is unknown, the Bond Assessment will initially be levied on all of the land in the District on an equal pro-rata gross acre basis and thus the total bonded debt in the amount of \$37,290,000 will be preliminarily levied on approximately 287.07 +/- gross acres at a rate of \$129,898.63 per acre.

When the land is platted, the Bond Assessment 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 Assessment from unplatted gross acres to platted parcels will reduce the amount of Bond Assessment levied on unplatted gross acres within the District.

Further, to the extent that any parcel of land which has not been platted is sold to another developer or builder, the Bond Assessment 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 Assessment 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, 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.

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 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 Capital Improvement Program make the land in the District developable and saleable and when implemented jointly as parts of the Capital Improvement Program, 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 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 Capital Improvement Program.

Accordingly, no acre or parcel of property within the District will be lienied for the payment of any non-ad valorem special assessment more than the determined special benefit peculiar to that property.

### **5.6 True-Up Mechanism**

The Assessment Methodology described herein is based on conceptual information obtained from the Developer prior to construction. As development occurs it is possible that the number of ERUs may change. The mechanism for maintaining the methodology over the changes is referred to as true-up.

This mechanism is to be utilized to ensure that the Bond Assessment on a per ERU basis never exceeds the initially allocated assessment as contemplated in the adopted assessment methodology. Bond Assessment per ERU preliminarily equals \$46,670.84 (\$37,290,000 in Bond Assessment divided by 799 ERUs) and may change based on the final bond sizing. If such changes occur, the Methodology is applied to the land based on the

number of and type of units of particular land uses within each and every parcel as signified by the number of ERUs.

As the land in the District is platted, the Bond Assessment is assigned to platted parcels based on the figures in Table 5 in the *Appendix*. If as a result of platting and apportionment of the Bond Assessment to the platted parcels, the Bond Assessment per ERU for land that remains unplatted remains equal to \$46,670.84, then no true-up adjustment will be necessary.

If as a result of platting and apportionment of the Bond Assessment to the platted parcels the Bond Assessment per ERU for land that remains unplatted equals less than \$46,670.84 (for instance as a result of a larger number of units) then the per ERU Bond Assessment for all parcels within the District will be lowered if that state persists at the conclusion of platting of all land within the District.

If, in contrast, as a result of platting and apportionment of the Bond Assessment to the platted parcels, the Bond Assessment per ERU for land that remains unplatted equals more than \$46,670.84 (for instance as a result of a smaller number of units), taking into account any future development plans for the unplatted lands – in the District's sole discretion and to the extent such future development plans are feasible, consistent with existing entitlements and governmental requirements, and reasonably expected to be implemented, then the difference in Bond Assessment plus accrued interest will be collected from the owner of the property which platting caused the increase of assessment per ERU to occur, in accordance with the assessment resolution and/or a true-up agreement to be entered into between the District and the Developer, which will be binding on assignees.

The owner(s) of the property will be required to immediately remit to the Trustee for redemption a true-up payment equal to the difference between the actual Bond Assessment per ERU and \$46,670.84, multiplied by the actual number of ERUs plus accrued interest to the next succeeding interest payment date on the Bonds, unless such interest payment date occurs within 45 days of such true-up payment, in which case the accrued interest shall be paid to the following interest payment date (or such other time as set forth in the supplemental indenture for the applicable series of Bonds secured by the Bond Assessment).

In addition to platting of property within the District, any planned sale of an unplatted parcel to another builder or developer will

cause the District to initiate a true-up test as described above to test whether the amount of the Bond Assessment per ERU for land that remains unplatted within the District remains equal to \$46,670.84. The test will be based upon the development rights as signified by the number of ERUs 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 Assessment transferred at sale.

## **5.7 Assessment Roll**

Based on the per gross acre assessment proposed in Section 5.2, the Bond Assessment of \$37,290,000 is proposed to be levied over the area described in Exhibit "A". Excluding any capitalized interest period, debt service assessment shall be paid in thirty (30) annual installments.

## **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 Capital Improvement Program. Certain financing, development and engineering data was provided by members of District Staff and/or the Developer. The allocation Methodology described herein was based on information provided by those professionals. Wrathell, Hunt and Associates, LLC makes no representations regarding said information transactions beyond restatement of the factual information necessary for compilation of this report. For additional information on the Bond structure and related items, please refer to the Offering Statement associated with this transaction.

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

## 7.0 Appendix

Table 1

### Willows

#### Community Development District

##### Development Plan

Product Type	Number of Units
SF Units	799
<b>Total</b>	<b>799</b>

Table 2

### Willows

#### Community Development District

##### Supplemental Area - Capital Improvement Program

Improvement	Cost
Roadways	\$4,950,918.18
Earthwork, Drainage and Irrigation	\$13,292,212.47
Water & Wastewater	\$5,256,285.97
Offsite Forcemain Extension	\$750,000.00
Landscape & Hardscape	\$2,431,832.45
Professional Fees, Design & Permitting	\$840,172.47
Consultants/Contingencies/Other	\$1,400,287.45
<b>Total</b>	<b>\$28,921,708.99</b>

Table 3

# Willows

## Community Development District

### Sources and Uses of Funds

#### Sources

Bond Proceeds:

Par Amount \$37,290,000.00

**Total Sources \$37,290,000.00**

#### Uses

Project Fund Deposits:

Project Fund \$28,921,708.99

Other Fund Deposits:

Debt Service Reserve Fund \$2,709,077.91

Capitalized Interest Fund \$4,474,800.00

Delivery Date Expenses:

Costs of Issuance \$1,182,250.00

Rounding \$2,163.10

**Total Uses \$37,290,000.00**

Table 4

# Willows

## Community Development District

### Benefit Allocation

Product Type	Number of Units	ERU Weight	Total ERU	Percent Share of Total
SF Units	799	1.00	799.00	100.0000%
<b>Total</b>	<b>799</b>		<b>799.00</b>	<b>100.0000%</b>

Table 5

# Willows

## Community Development District

### Bond Assessment Apportionment

Product Type	Number of Units	Total Bond Assessment Apportionment	Bond Assessment Apportionment per Unit	Annual Bond Assessment Debt Service per Unit - paid in March <sup>1</sup>	Annual Bond Assessment Debt Service per Unit - paid in November <sup>2</sup>
SF Units	799	\$37,290,000.00	\$46,670.84	\$3,641.09	\$3,495.45
<b>Total</b>	<b>799</b>	<b>\$37,290,000.00</b>			

<sup>1</sup> Includes costs of collection and assumes payment in March

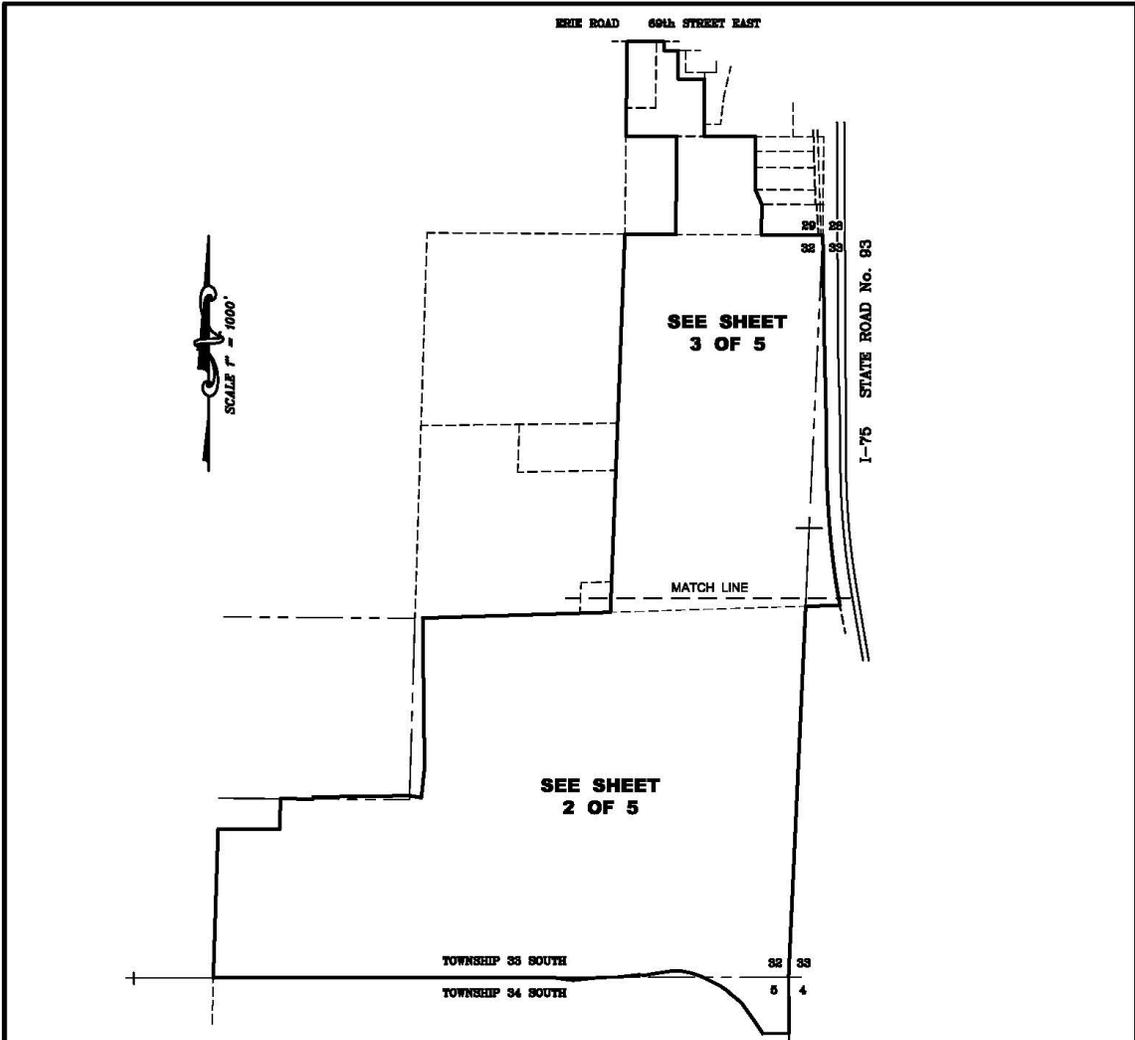
<sup>2</sup> Includes costs of collection and assumes payment in November

**Exhibit "A"**

Bond Assessments of \$37,290,000 are proposed to be levied over the following land:

<b>Parcel ID</b>	<b>Owner</b>	<b>Assessment</b>
710700006	Willow Lane Holdings LLC	\$10,167,632.08
717300059	Willow Lane Holdings LLC	\$890,134.77
674200109	Willow Lane Holdings LLC	\$1,247,013.12
674000104	Willow Lane Holdings LLC	\$243,466.67
716901059	Willow Lane Holdings LLC	\$24,144,422.67
674010509	Willow Lane Holdings LLC	\$597,330.67

The land is further described by the legal description:



**CERTIFICATE OF SURVEYOR**

I, THE UNDERSIGNED PROFESSIONAL SURVEYOR & MAPPER, HEREBY CERTIFY THAT THIS METES AND BOUNDS, LEGAL DESCRIPTION AND SKETCH SET FORTH IN EXHIBIT 2 "METES AND BOUNDS, LEGAL DESCRIPTION AND SKETCH (EXHIBIT 2)" OF THE PETITION FOR THE ESTABLISHMENT OF WILLOWS COMMUNITY DEVELOPMENT DISTRICT (COMMUNITY DEVELOPMENT DISTRICT) WAS PREPARED UNDER MY DIRECT SUPERVISION THAT TO THE BEST OF MY KNOWLEDGE, INFORMATION AND BELIEF IS A TRUE AND CORRECT REPRESENTATION OF THE LAND AS SHOWN AND DESCRIBED HEREON, AND THAT IT MEETS THE "STANDARDS OF PRACTICE FOR SURVEYING IN THE STATE OF FLORIDA", CHAPTER 5J-17, OF THE FLORIDA ADMINISTRATIVE CODE.

FLORIDA CERTIFICATE No. LS4282  
 DATE OF CERTIFICATION 07/11/17  
 DATE OF FIELD SURVEY 05/03/17

BY:   
 R.E.M. EDGERTON, P.S.M.

**REVISIONS:**  
 1. PER COMMENTS 08/31/17 GB

**NOTES:**  
 1. SEE SHEET 4 AND 5 FOR DESCRIPTION.

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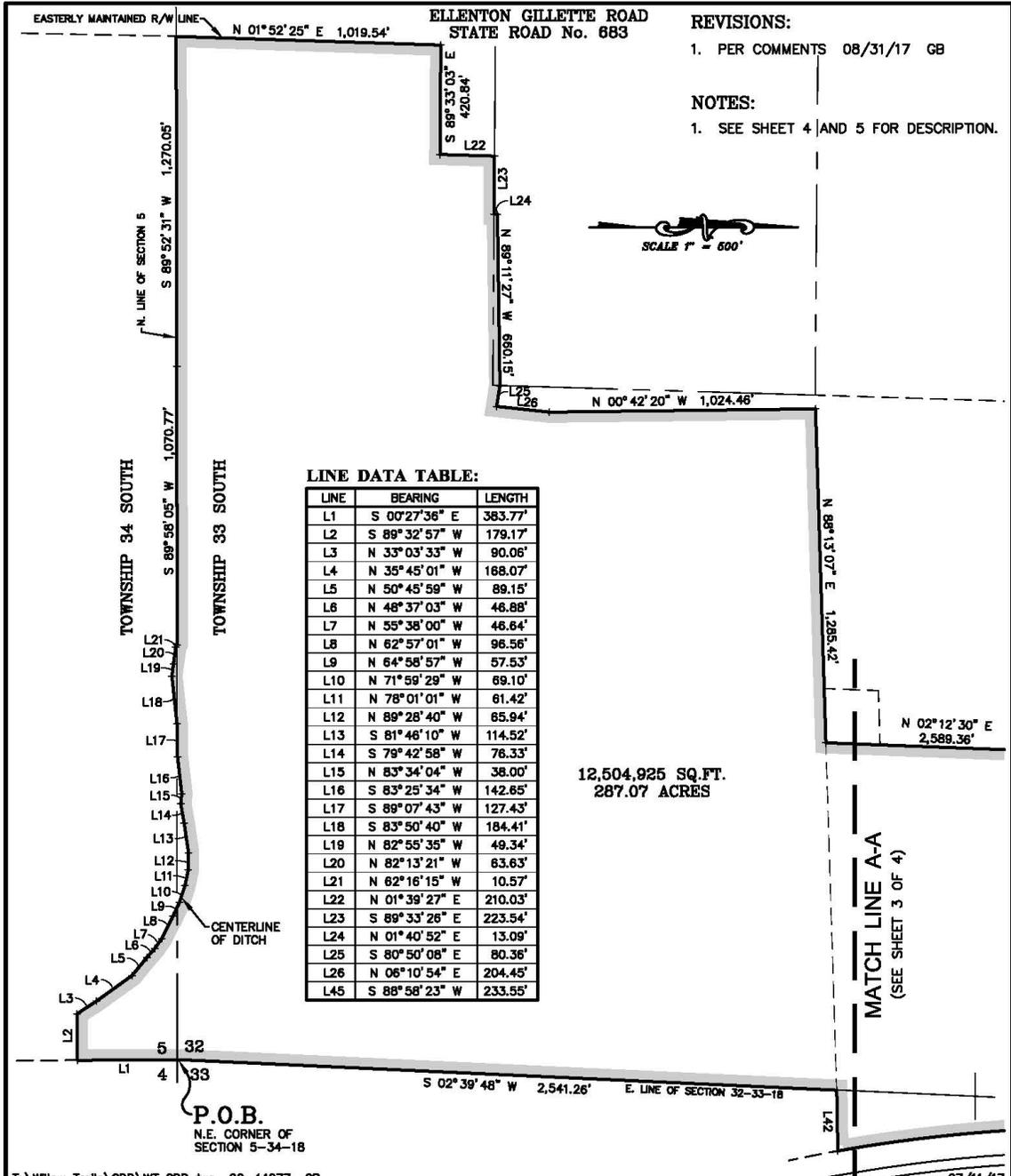
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**METES AND BOUNDS, LEGAL DESCRIPTION AND SKETCH (EXHIBIT 2)**  
 FOR  
**WILLOWS COMMUNITY DEVELOPMENT DISTRICT**  
 LOCATED IN  
 SECTIONS 29, 32 & 33, TOWNSHIP 33 SOUTH, RANGE 18 EAST  
 SECTION 5, TOWNSHIP 34 SOUTH, RANGE 18 EAST  
 MANATEE COUNTY, FLORIDA



SHEET 1 OF 5



ELLENTON GILLETTE ROAD  
STATE ROAD No. 683

REVISIONS:  
1. PER COMMENTS 08/31/17 GB

NOTES:  
1. SEE SHEET 4 AND 5 FOR DESCRIPTION.



LINE DATA TABLE:

LINE	BEARING	LENGTH
L1	S 00°27'36" E	383.77'
L2	S 89°32'57" W	179.17'
L3	N 33°03'33" W	90.06'
L4	N 35°45'01" W	168.07'
L5	N 50°45'59" W	89.15'
L6	N 48°37'03" W	46.88'
L7	N 55°38'00" W	46.64'
L8	N 62°57'01" W	96.56'
L9	N 64°58'57" W	57.53'
L10	N 71°59'29" W	89.10'
L11	N 78°01'01" W	81.42'
L12	N 89°28'40" W	85.94'
L13	S 81°46'10" W	114.52'
L14	S 79°42'58" W	76.33'
L15	N 83°34'04" W	38.00'
L16	S 83°25'34" W	142.65'
L17	S 89°07'43" W	127.43'
L18	S 83°50'40" W	184.41'
L19	N 82°55'35" W	49.34'
L20	N 82°13'21" W	83.63'
L21	N 82°16'15" W	10.57'
L22	N 01°39'27" E	210.03'
L23	S 89°33'26" E	223.54'
L24	N 01°40'52" E	13.09'
L25	S 80°50'08" E	80.36'
L26	N 06°10'54" E	204.45'
L45	S 88°58'23" W	233.55'

12,504,925 SQ.FT.  
287.07 ACRES

MATCH LINE A-A  
(SEE SHEET 3 OF 4)

P.O.B.  
N.E. CORNER OF  
SECTION 5-34-18

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METES AND BOUNDS, LEGAL DESCRIPTION AND SKETCH (EXHIBIT 2)  
FOR  
**WILLOWS COMMUNITY DEVELOPMENT DISTRICT**  
LOCATED IN  
SECTIONS 29, 32 & 33, TOWNSHIP 33 SOUTH, RANGE 18 EAST  
SECTION 5, TOWNSHIP 34 SOUTH, RANGE 18 EAST  
MANATEE COUNTY, FLORIDA



SHEET 2 of 5

**NOTES:**

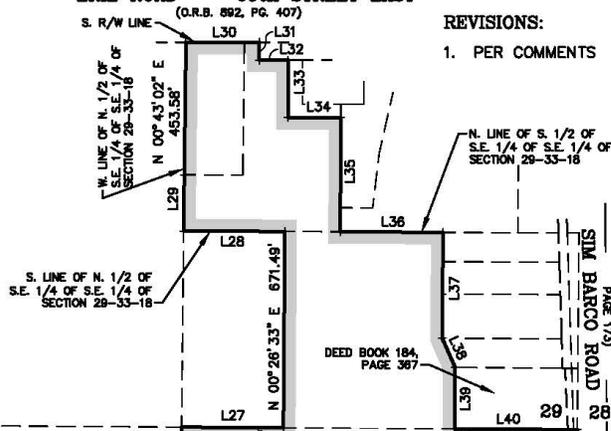
1. SEE SHEET 4 AND 5 FOR DESCRIPTION.



ERIE ROAD 69th STREET EAST

**REVISIONS:**

1. PER COMMENTS 08/31/17 GB



**CURVE DATA TABLE:**

CURVE	RADIUS	DELTA	LENGTH	CHORD BEARING	CH. LENGTH
C1	5,903.58'	09°50'34"	1,014.18'	S 05°08'45" E	1,012.93'

**LINE DATA TABLE:**

LINE	BEARING	LENGTH
L27	S 89°38'32" E	348.44'
L28	N 89°45'02" W	346.20'
L29	N 00°35'45" E	192.41'
L30	S 89°58'34" E	251.45'
L31	S 00°08'06" W	60.63'
L32	S 89°58'07" E	98.15'
L33	S 00°05'22" E	196.44'
L34	S 89°53'38" E	180.60'
L35	S 00°11'25" W	390.71'
L36	S 89°41'02" E	351.42'
L37	S 00°26'38" W	361.99'
L38	S 23°42'37" E	109.16'
L39	S 00°25'29" W	210.31'
L40	S 89°38'32" E	420.05'
L41	S 00°15'44" E	201.14'
L42	S 88°58'23" W	233.55'

12,504,925 SQ.FT.  
287.07 ACRES

MATCH LINE A-A  
(SEE SHEET 2 OF 4)

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**METES AND BOUNDS, LEGAL DESCRIPTION AND SKETCH (EXHIBIT 2)**  
FOR  
**WILLOWS COMMUNITY DEVELOPMENT DISTRICT**

LOCATED IN  
SECTIONS 29, 32 & 33, TOWNSHIP 33 SOUTH, RANGE 18 EAST  
SECTION 5, TOWNSHIP 34 SOUTH, RANGE 18 EAST  
MANATEE COUNTY, FLORIDA



SHEET 3 OF 5

**DESCRIPTION:**

A PARCEL OF LAND LOCATED IN SECTIONS 29, 32 & 33, TOWNSHIP 33 SOUTH, RANGE 18 EAST AND SECTION 5, TOWNSHIP 34 SOUTH, RANGE 18 EAST, MANATEE COUNTY, FLORIDA, BEING DESCRIBED AS FOLLOWS:

BEGIN AT THE NORTHEAST CORNER OF SAID SECTION 5; THENCE S 00°27'36" E, A DISTANCE OF 383.77 FEET; THENCE S 89°32'57" W, A DISTANCE OF 179.17 FEET; THENCE NORTHWESTERLY AND WESTERLY, ALONG THE CENTERLINE OF A DITCH, THE FOLLOWING NINETEEN (19) COURSES: 1) N 33°03'33" W, A DISTANCE OF 90.06 FEET; 2) THENCE N 35°45'01" W, A DISTANCE OF 168.07 FEET; 3) THENCE N 50°45'59" W, A DISTANCE OF 89.15 FEET; 4) THENCE N 48°37'03" W, A DISTANCE OF 46.88 FEET; 5) THENCE N 55°38'00" W, A DISTANCE OF 46.64 FEET; 6) THENCE N 62°57'01" W, A DISTANCE OF 96.56 FEET; 7) THENCE N 64°58'57" W, A DISTANCE OF 57.53 FEET; 8) THENCE N 71°59'29" W, A DISTANCE OF 69.10 FEET; 9) THENCE N 78°01'01" W, A DISTANCE OF 61.42 FEET; 10) THENCE N 89°28'40" W, A DISTANCE OF 65.94 FEET; 11) THENCE S 81°46'10" W, A DISTANCE OF 114.52 FEET; 12) THENCE S 79°42'58" W, A DISTANCE OF 76.33 FEET; 13) THENCE N 83°34'04" W, A DISTANCE OF 38.00 FEET; 14) THENCE S 83°25'34" W, A DISTANCE OF 142.65 FEET; 15) THENCE S 89°07'43" W, A DISTANCE OF 127.43 FEET; 16) THENCE S 83°50'40" W, A DISTANCE OF 184.41 FEET; 17) THENCE N 82°55'35" W, A DISTANCE OF 49.34 FEET; 18) THENCE N 82°13'21" W, A DISTANCE OF 63.63 FEET; 19) THENCE N 62°16'15" W, A DISTANCE OF 10.57 FEET TO THE END OF SAID CENTERLINE AND A POINT ON THE NORTH LINE OF AFORESAID SECTION 5; THENCE ALONG AFORESAID NORTH LINE OF SECTION 5, THE FOLLOWING TWO (2) COURSES: 1) S 89°58'05" W, A DISTANCE OF 1,070.77 FEET; 2) THENCE S 89°52'31" W, A DISTANCE OF 1,270.05 FEET TO A POINT ON THE EASTERLY MAINTAINED RIGHT-OF-WAY LINE OF ELLENTON GILLETTE ROAD (STATE ROAD No. 683); THENCE N 01°52'25" E ALONG SAID EASTERLY RIGHT-OF-WAY LINE, A DISTANCE OF 1,019.54 FEET; THENCE S 89°33'03" E, A DISTANCE OF 420.84 FEET; THENCE N 01°39'27" E, A DISTANCE OF 210.03 FEET; THENCE S 89°33'26" E, A DISTANCE OF 223.54 FEET; THENCE N 01°40'52" E, A DISTANCE OF 13.09 FEET; THENCE N 89°11'27" E, A DISTANCE OF 660.15 FEET; THENCE S 80°50'08" E, A DISTANCE OF 80.36 FEET; THENCE N 06°10'54" E, A DISTANCE OF 204.45 FEET; THENCE N 00°42'20" W, A DISTANCE OF 1,024.46 FEET; THENCE N 88°13'07" E, A DISTANCE OF 1,285.42 FEET; THENCE N 02°12'30" E ALONG THE WEST LINE OF THE EAST 1/2 OF THE NORTHEAST 1/4 OF AFORESAID SECTION 32, A DISTANCE OF 2,589.36 FEET; THENCE S 89°38'32" E ALONG THE NORTH LINE OF THE NORTHEAST 1/4 OF AFORESAID SECTION 32, A DISTANCE OF 348.44 FEET; THENCE N 00°26'33" E, A DISTANCE OF 671.49 FEET; THENCE N 89°45'02" W ALONG THE SOUTH LINE OF THE NORTH 1/2 OF THE SOUTHEAST 1/4 OF THE SOUTHEAST 1/4 OF AFORESAID SECTION 29, A DISTANCE OF 346.20 FEET TO THE SOUTHWEST CORNER OF SAID NORTH 1/2; THENCE NORTHERLY, ALONG THE WEST LINE OF SAID NORTH 1/2, THE FOLLOWING TWO (2) COURSES: 1) N 00°35'45" E, A DISTANCE OF 192.41 FEET; 2) THENCE N 00°43'02" E, A DISTANCE OF 453.58 FEET TO A POINT ON THE SOUTH RIGHT-OF-WAY LINE OF ERIE ROAD, AS DESCRIBED AND RECORDED IN OFFICIAL RECORDS BOOK 892, PAGE 407 OF THE PUBLIC RECORDS OF MANATEE COUNTY, FLORIDA; THENCE S 89°56'34" E ALONG SAID SOUTH RIGHT-OF-WAY LINE, A DISTANCE OF 251.45 FEET; THENCE S 00°08'06" W, A DISTANCE OF 60.63 FEET; THENCE S 89°58'07" E, A DISTANCE OF 98.15 FEET; THENCE S 00°05'22" W, A DISTANCE OF 196.44 FEET; THENCE S 89°53'38" E, A DISTANCE OF 180.60 FEET; THENCE S 00°11'25" W, A DISTANCE OF 390.71 FEET TO A POINT ON

cont.

**REVISIONS:**

- 1. PER COMMENTS 08/31/17 GB

**NOTES:**

- 1. SEE SHEETS 2 & 3 OF 5 FOR SKETCH.

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07/11/17

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METES AND BOUNDS, LEGAL DESCRIPTION AND SKETCH (EXHIBIT 2)  
FOR  
**WILLOWS COMMUNITY DEVELOPMENT DISTRICT**  
LOCATED IN  
SECTIONS 29, 32 & 33, TOWNSHIP 33 SOUTH, RANGE 18 EAST  
SECTION 5, TOWNSHIP 34 SOUTH, RANGE 18 EAST  
MANATEE COUNTY, FLORIDA



SHEET 4 of 5

cont.

THE NORTH LINE OF THE SOUTH 1/2 OF THE SOUTHEAST 1/4 OF THE SOUTHEAST 1/4 OF AFORESAID SECTION 29; THENCE S 89°41'02" E ALONG SAID NORTH LINE, A DISTANCE OF 351.42 FEET; THENCE S 00°26'38" W, A DISTANCE OF 361.99 FEET; THENCE S 23°42'37" E, A DISTANCE OF 109.16 FEET TO A POINT ON A PARCEL OF LAND CONVEYED FOR A CEMETERY AS DESCRIBED AND RECORDED IN DEED BOOK 184, PAGE 367 OF THE PUBLIC RECORDS OF MANATEE COUNTY, FLORIDA; THENCE SOUTHERLY AND EASTERLY ALONG SAID PARCEL, THE FOLLOWING TWO (2) COURSES: 1) S 00°25'29" W, A DISTANCE OF 210.31 FEET TO A POINT ON THE NORTH LINE OF AFORESAID NORTHEAST 1/4 OF SECTION 29, TOWNSHIP 33 SOUTH, RANGE 18 EAST; 2) S 89°38'32" E ALONG SAID SOUTH LINE, A DISTANCE OF 420.05 FEET TO THE NORTHEAST CORNER OF AFORESAID SECTION 32 AND A POINT ON THE WESTERLY RIGHT-OF-WAY LINE OF I-75 (STATE ROAD No. 93); THENCE SOUTHERLY, ALONG SAID WESTERLY RIGHT-OF-WAY LINE, THE FOLLOWING FOUR (4) COURSES: 1) S 00°48'50" E, A DISTANCE OF 723.30 FEET; 2) THENCE S 01°22'08" E, A DISTANCE OF 600.16 FEET; 3) THENCE S 00°15'44" E, A DISTANCE OF 201.14 FEET TO A POINT ON THE ARC OF A NON-TANGENTIAL CURVE TO THE LEFT, WHOSE RADIUS POINT BEARS N 89°46'32" E, A DISTANCE OF 5,903.58 FEET; 4) THENCE SOUTHERLY, ALONG THE ARC OF SAID CURVE TO THE LEFT, THROUGH A CENTRAL ANGLE OF 09°50'34", A DISTANCE OF 1,014.18 FEET; THENCE LEAVING SAID WESTERLY RIGHT-OF-WAY, S 88°58'23" W; A DISTANCE OF 233.55 FEET TO THE EAST LINE OF AFORESAID SECTION 32; THENCE S 02°39'48" W ALONG SAID EAST LINE, A DISTANCE OF 2,541.26 FEET TO THE SOUTHEAST CORNER OF AFORESAID SECTION 32 AND THE POINT OF BEGINNING.

SUBJECT TO PERTINENT EASEMENTS, RIGHTS-OF-WAY AND RESTRICTIONS OF RECORD.

CONTAINING 12,504,925 SQUARE FEET OR 287.07 ACRES

**REVISIONS:**

1. PER COMMENTS. 08/31/17 GB

**NOTES:**

1. SEE SHEETS 2 & 3 OF 5 FOR SKETCH.

T:\Willow Trails\CDD\WT CDD.dwg 00-44277 GB

07/11/17

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CHAPTER 118.

**METES AND BOUNDS, LEGAL DESCRIPTION AND SKETCH (EXHIBIT 2)  
FOR  
WILLOWS COMMUNITY DEVELOPMENT DISTRICT**

LOCATED IN  
SECTIONS 29, 32 & 33, TOWNSHIP 33 SOUTH, RANGE 18 EAST  
SECTION 5, TOWNSHIP 34 SOUTH, RANGE 18 EAST  
MANATEE COUNTY, FLORIDA



SHEET 5 of 5

# **WILLOWS**

**COMMUNITY DEVELOPMENT DISTRICT**

**5**

**WILLOWS  
COMMUNITY DEVELOPMENT DISTRICT  
FINANCIAL STATEMENTS  
UNAUDITED  
OCTOBER 31, 2018**

**WILLOWS  
COMMUNITY DEVELOPMENT DISTRICT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
OCTOBER 31, 2018**

	General Fund	Total Governmental Funds
<b>ASSETS</b>		
Cash	\$ 4,920	\$ 4,920
Due from Developer	11,714	11,714
Total assets	\$ 16,634	\$ 16,634
 <b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts payable	\$ 12,690	\$ 12,690
Accrued wages payable	861	861
Developer advance	3,083	3,083
Total liabilities	16,634	16,634
 <b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred receipts	11,714	11,714
Total deferred inflows of resources	11,714	11,714
 Fund balances:		
Committed		
Unassigned	(11,714)	(11,714)
Total fund balances	(11,714)	(11,714)
Total liabilities and fund balances	\$ 16,634	\$ 16,634

**WILLOWS  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
FOR THE PERIOD ENDED OCTOBER 31, 2018**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Budget</u>	<u>% of Budget</u>
<b>REVENUES</b>				
Developer contribution	\$ -	\$ -	\$ 106,325	0%
Total revenues	<u>-</u>	<u>-</u>	<u>106,325</u>	<u>0%</u>
<b>EXPENDITURES</b>				
<b>Professional &amp; administrative</b>				
Supervisors	-	-	8,000	0%
Management/accounting/recording	3,750	3,750	45,000	8%
DSF accounting/assessment collections <sup>1</sup>	-	-	5,500	0%
Legal	-	-	17,000	0%
Engineering	-	-	3,500	0%
Audit	-	-	5,200	0%
Arbitrage rebate calculation	-	-	750	0%
Dissemination agent <sup>2</sup>	-	-	1,000	0%
Trustee	-	-	5,500	0%
Telephone	17	17	200	9%
Postage	-	-	500	0%
Printing & binding	42	42	500	8%
Legal advertising	-	-	6,500	0%
Annual special district fee	-	-	175	0%
Insurance	-	-	5,500	0%
Contingencies/bank charges	-	-	500	0%
Website	-	-	650	0%
ADA compliance	-	-	350	0%
Total professional & administrative	<u>3,809</u>	<u>3,809</u>	<u>106,325</u>	<u>4%</u>
Excess/(deficiency) of revenues over/(under) expenditures	(3,809)	(3,809)	-	
Fund balances - beginning	<u>(7,905)</u>	<u>(7,905)</u>	-	
Fund balances - ending	<u><u>\$ (11,714)</u></u>	<u><u>\$ (11,714)</u></u>	<u><u>\$ -</u></u>	

**WILLOWS**  
**COMMUNITY DEVELOPMENT DISTRICT**

**6**

**DRAFT**

**MINUTES OF MEETING  
WILLOWS  
COMMUNITY DEVELOPMENT DISTRICT**

The Willows Community Development District Board of Supervisors held multiple Public Hearings and a Regular Meeting on November 2, 2018 at 10:00 a.m., at the office of ZNS Engineering, 201 5<sup>th</sup> Ave., Dr. E, Bradenton, Florida 34208.

**Present at the meeting were:**

Les Basnight	Chair
Rhett Johnson	Vice Chair
Charles Conoley	Assistant Secretary
Clifton Fischer	Assistant Secretary

**Also present were:**

Cindy Cerbone	District Manager
Tucker Mackie	District Counsel

**FIRST ORDER OF BUSINESS**

**Call to Order/Roll Call**

Ms. Cerbone called the meeting to order at 10:04 a.m. Supervisors Basnight, Johnson and Fischer were present in person. Supervisor Conoley was not present at roll call. Mr. Uter was not present and would not be able to serve, as he is not a Florida resident.

**SECOND ORDER OF BUSINESS**

**Public Comments**

There being no public comments, the next item followed.

**THIRD ORDER OF BUSINESS**

**Consider Appointment to Seat 5: Term Expires 9/18/2020**

- **Administration of Oath of Office to Initial Board of Supervisors (*the following will also be provided in a separate package*)**
  - A. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees**



72 Ms. Mackie stated that this Resolution allows utilizing the tax roll when the District  
73 levies assessments that it wants to collect through the tax bill. This would not occur in Fiscal  
74 Year 2019 but is being adopted now, so that it is done in advance.

75 **Ms. Cerbone opened the Public Hearing.**

76 No members of the public spoke.

77 **Ms. Cerbone closed the Public Hearing.**

78

79 **On MOTION by Mr. Conoley and seconded by Mr. Fischer, with all in favor,**  
80 **Resolution 2019-01, Expressing its Intent to Utilize the Uniform Method of**  
81 **Levying, Collecting, and Enforcing Non Ad Valorem Assessments Which May Be**  
82 **Levied By the Willows Community Development District in Accordance with**  
83 **Section 197.3632, Florida Statutes; Providing a Severability Clause; and**  
84 **Providing an Effective Date, was adopted.**

85

86

87 **FIFTH ORDER OF BUSINESS**

**Public Hearing to Hear Public Comments  
and Objections to the Adoption of the  
Rules of Procedure, Pursuant to Sections  
120.54 and 190.035, Florida Statutes**

88

89

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91

92 Ms. Cerbone presented Resolution 2019-02 and read the title.

93 **A. Affidavits of Publication**

94 • **Notice of Rule Development**

95 • **Notice of Rule Making**

96 The affidavits of publication were provided for informational purposes.

97 **B. Consideration of Resolution 2019-02, Adopting Rules of Procedure; Providing a**  
98 **Severability Clause; and Providing an Effective Date**

99 Ms. Cerbone stated that the Rules of Procedure sets forth the Rules of the District for  
100 items such as the Board, officers, voting, public information, record retention, inspection of  
101 records, public meetings, Code of Ethics and Sunshine Law, rulemaking procedures,  
102 expenditures, etc.

103 Ms. Mackie stated that the Rules of Procedure is a compilation of Florida Statutes that  
104 dictate how CDDs must operate; they reflect what the District is required to do with respect to  
105 the operation of the District, rulemaking, competitive purchase process, etc.

106 Ms. Cerbone opened the Public Hearing.

107 No members of the public spoke.

108 Ms. Cerbone closed the Public Hearing.

109

110 On MOTION by Mr. Fischer and seconded by Mr. Conoley, with all in favor,  
111 Resolution 2019-02, Adopting Rules of Procedure; Providing a Severability  
112 Clause; and Providing an Effective Date, was adopted.

113

114

115 SIXTH ORDER OF BUSINESS

Consideration of Resolution 2019-03,  
Designating a Registered Agent and  
Registered Office of the District; and  
Providing for an Effective Date

116

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119

120 Ms. Cerbone presented Resolution 2019-03.

121

122 On MOTION by Mr. Conoley and seconded by Mr. Fischer, with all in favor,  
123 Resolution 2019-03, Designating Mr. Jere Earlywine as Registered Agent and  
124 119 South Monroe Street, Suite 300, Tallahassee, Florida 32301 as Registered  
125 Office of the District; and Providing for an Effective Date, was adopted.

126

127

128 SEVENTH ORDER OF BUSINESS

Consideration of Resolution 2019-04,  
Rescinding Resolution 2018-26 In Its  
Entirety; Declaring Special Assessments;  
Indicating the Location, Nature And  
Estimated Cost Of Those Infrastructure  
Improvements Whose Cost Is To Be  
Defrayed By the Special Assessments;  
Providing the Portion of the Estimated Cost  
of the Improvements To Be Defrayed By  
the Special Assessments; Providing the  
Manner In Which Such Special  
Assessments Shall Be Made; Providing  
When Such Special Assessments Shall Be  
Paid; Designating Lands Upon Which the  
Special Assessments Shall Be Levied;  
Providing For an Assessment Plat;  
Adopting a Preliminary Assessment Roll;  
Providing for Publication of This Resolution

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147 Ms. Cerbone presented Resolution 2019-04 and read the title. This Resolution was  
148 necessary to rescind the prior resolution and the next resolution essentially repeats the process  
149 for setting the Public Hearing for another date.

150 Ms. Mackie stated that, prior to holding the Public Hearing on this matter, the District  
151 must go through the process of declaring assessments and setting the Public Hearing; this must  
152 be redone so that the Public Hearing to levy assessments can be held at the November 30, 2018  
153 meeting. No changes were made to any of the reports attached to Resolution 2019-05; the  
154 only thing that changed was the new Public Hearing date.

155

**On MOTION by Mr. Conoley and seconded by Mr. Fischer, with all in favor, Resolution 2019-04, Rescinding Resolution 2018-26 In Its Entirety; Declaring Special Assessments; Indicating the Location, Nature And Estimated Cost Of Those Infrastructure Improvements Whose Cost Is To Be Defrayed By the Special Assessments; Providing the Portion of the Estimated Cost of the Improvements To Be Defrayed By the Special Assessments; Providing the Manner In Which Such Special Assessments Shall Be Made; Providing When Such Special Assessments Shall Be Paid; Designating Lands Upon Which the Special Assessments Shall Be Levied; Providing For an Assessment Plat; Adopting a Preliminary Assessment Roll; Providing for Publication of This Resolution, was adopted.**

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**EIGHTH ORDER OF BUSINESS**

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Ms. Cerbone presented Resolution 2019-05 and read the title.

**Consideration of Resolution 2019-05, Setting a Public Hearing To Be Held On November 30, 2018 at 10:00 a.m., at ZNS Engineering, 201 5<sup>th</sup> Avenue Drive East, Bradenton, Florida 34208, for the Purpose of Hearing Public Comment on Imposing Special Assessments on Certain Property Within the District Generally Described as the Willows Community Development District In Accordance With Chapters 170, 190 and 197, Florida Statutes.**

184  
185  
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190

**On MOTION by Mr. Fischer and seconded by Mr. Basnight, with all in favor, Resolution 2019-05, Setting a Public Hearing To Be Held On November 30, 2018 at 10:00 a.m., at ZNS Engineering, 201 5<sup>th</sup> Avenue Drive East, Bradenton, Florida 34208, for the Purpose of Hearing Public Comment on Imposing Special Assessments on Certain Property Within the District Generally Described as the Willows Community Development District In Accordance With Chapters 170, 190 and 197, Florida Statutes, was adopted.**

191  
192

**NINTH ORDER OF BUSINESS**

**Approval of Unaudited Financial Statements as of September 30, 2018**

193  
194  
195

Ms. Cerbone presented the Unaudited Financial Statements as of September 30, 2018.

197 Funding requests are submitted to the Developer monthly.

198

199  
200

**On MOTION by Mr. Conoley and seconded by Mr. Johnson, with all in favor, the Unaudited Financial Statements as of September 30, 2018, were approved.**

201  
202

**TENTH ORDER OF BUSINESS**

**Consideration of Minutes**

203  
204  
205

**A. September 18, 2018 Landowners’ Meeting**

Ms. Cerbone presented the September 18, 2018 Landowners’ Meeting Minutes.

The following change was made:

Line 15: Insert “Charles Conoley”

**B. September 18, 2018 Organizational Meeting**

Ms. Cerbone presented the September 18, 2018 Organizational Meeting Minutes.

211

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**On MOTION by Mr. Fischer and seconded by Mr. Conoley, with all in favor, September 18, 2018 Landowners’ Meeting Minutes, as amended, and the September 18, 2018 Organizational Meeting Minutes, as presented, were approved.**

216  
217

**ELEVENTH ORDER OF BUSINESS**

**Staff Reports**

218  
219  
220

**A. District Counsel: *Hopping Green & Sams, P.A.***

221 Ms. Mackie stated that the bond validation complaint was filed and answered by the  
222 State Attorney; the validation hearing is scheduled for December 4, 2018 at 1:30 p.m.

223 **B. District Engineer (Interim): ZNS Engineering, L.C.**

224 There being no report, the next item followed.

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

226 • **UPCOMING MEETINGS**

227 ○ **November 30, 2018 at 10:00 a.m.**

228 ○ **December 7, 2018 at 10:00 a.m.**

229 The next meetings will be held on November 30 and December 7, 2018 at 10:00 a.m.

230 The December meeting could be cancelled if not necessary.

231

232 **TWELFTH ORDER OF BUSINESS**

**Board Members' Comments/Requests**

233

234 There being no Board Members' comments or requests, the next item followed.

235

236 **THIRTEENTH ORDER OF BUSINESS**

**Public Comments**

237

238 There being no public comments, the next item followed.

239

240 **FOURTEENTH ORDER OF BUSINESS**

**Adjournment**

241

242 There being nothing further to discuss, the meeting adjourned.

243

244 **On MOTION by Mr. Basnight and seconded by Mr. Conoley, with all in favor,**  
245 **the meeting adjourned at 10:23 a.m.**

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[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

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Secretary/Assistant Secretary

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Chair/Vice Chair

# **WILLOWS**

## **COMMUNITY DEVELOPMENT DISTRICT**

**7**

**WILLOWS COMMUNITY DEVELOPMENT DISTRICT  
NOTICE OF FISCAL YEAR 2019 MEETINGS**

The Board of Supervisors (“Board”) of the Willows Community Development District (“District”) will hold meetings for Fiscal Year 2019 at 10:00 a.m., at the office of ZNS Engineering, 201 5<sup>th</sup> Ave., Dr. E, Bradenton, Florida 34208, as follows:

October 5, 2018  
November 2, 2018  
November 30, 2018  
December 7, 2018  
January 4, 2019  
February 1, 2019  
March 1, 2019  
April 5, 2019  
May 3, 2019  
June 7, 2019  
July 5, 2019  
August 2, 2019  
September 6, 2019

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

Any person requiring special accommodations at the meetings because of a disability or physical impairment should contact the District Office at (877) 276-0889 at least forty-eight (48) hours prior to the meetings. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 800-955-8770, for aid in contacting the District Office.

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the meetings 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  
Willows CDD**