

LAKE ST.CHARLES COMMUNITY DEVELOPMENT DISTRICT

# LSC CDD Resolution 2023-04

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[Lake St. Charles District Budget and Assessment  
Roll Adoption ]

Approved by the Lake St. Charles BOS of Supervisors per M09-12-2023-0x

9/12/2023

**RESOLUTION No. 2023-04  
OF THE  
LAKE ST. CHARLES  
COMMUNITY DEVELOPMENT DISTRICT**

**WHEREAS**, the Lake St. Charles Community Development District (the “District”) is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

**WHEREAS**, the District is located in Hillsborough County, Florida (the “County”); and

**WHEREAS**, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District’s adopted capital improvement plan and Chapter 190, Florida Statutes; and

**WHEREAS**, the Board of Supervisors (the “Board”) of the District hereby determines to undertake various operations and maintenance activities described in the District’s budget(s) for Fiscal Year 2023-2024 (“Budget”), attached hereto as **Exhibit “A”** and incorporated by reference herein; and

**WHEREAS**, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the District’s Budget; and

**WHEREAS**, the provision of such services, facilities, and operations is a benefit to lands within the District; and

**WHEREAS**, Chapter 190, Florida Statutes, provides that the District may impose special assessments on benefitted lands within the District; and

**WHEREAS**, Chapter 197, Florida Statutes, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector (“Uniform Method”); and

**WHEREAS**, the District has previously evidenced its intention to utilize this Uniform Method; and

**WHEREAS**, the District has approved an Agreement with the Property Appraiser and Tax Collector of the County to provide for the collection of the special assessments under the Uniform Method; and

**WHEREAS**, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance in the amount set forth in the Budget; and

**WHEREAS**, it is in the best interests of the District to adopt the assessment roll of the Lake St. Charles Community Development District (the “Assessment Roll”) attached to this Resolution as **Exhibit “B”** and incorporated as a material part of this Resolution by this reference, and to certify the portion of the Assessment Roll on platted property to the County Tax Collector pursuant to the Uniform Method and to directly collect the portion of the Assessment Roll relating to unplatted property; and

**WHEREAS**, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll adopted herein, including that portion certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

**WHEREAS**, prior to the adoption of the proposed annual budget of the District (the “Proposed Budget”), the District filed a copy of the Proposed budget with Hillsborough County Clerk of the Circuit Court as Clerk to Hillsborough on June 16, 2023; and

**WHEREAS**, the District ratified Resolution 2023-02 approving the Proposed Budget for FY 23-24 and set September 12, 2023 as the date for a public hearing thereon and caused notice of such public hearing to be published pursuant to section 190.008(2)(b), Florida Statutes; and

**NOW, THEREFORE, BE IT RESOLVED BY THE LAKE ST. CHARLES COMMUNITY DEVELOPMENT DISTRICT IN A SPECIAL BUDGET HEARING MEETING ASSEMBLED THIS TWELVTH DAY OF SEPTEMBER, 2023 THAT:**

**1. Budget:** The District Manager’s Proposed FY23-24 Budget with revisions and recommended by the Treasurer’s Review Committee, which is Attachment A hereto, is hereby adopted in accordance with the provision of section 190.008(2)(a), Florida Statutes and incorporated herein by reference.

**2. Appropriations:** There is hereby appropriated out of the revenues of the District for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (the “Fiscal Year”), the sum of one million, two hundred eighty-three thousand, two hundred fifty seven Dollars (\$1,283,257) to be raised by the levy of assessments and otherwise, which sum is deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, appropriated in the following fashion:

|                                    |                         |
|------------------------------------|-------------------------|
| <b>OPERATION &amp; MAINTANANCE</b> | <b>\$ 783,826</b>       |
| <b>CAPITAL IMPROVEMENT</b>         | <b>\$ 422,436</b>       |
| <br><b>TOTAL</b>                   | <br><b>\$ 1,206,262</b> |

**3. Supplemental Appropriations:** The Board may authorize by resolution supplemental appropriations or revenue changes for any lawful purpose from funds on hand or estimated to be received within the fiscal year as follows:

a. The Board may authorize a transfer of the unexpended balance or portion thereof any appropriation item.

b. The Board may authorize an appropriation from the non-appropriated balance of any fund.

c. The Board may increase any revenue or income budget account to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or non-appropriated balance.

**4. BENEFIT.** The provision of the services, facilities, and operations as described in **Exhibit “A”** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the costs of the assessments. The allocation of the costs to the specially benefitted lands is shown in **Exhibits “A” and “B,”** and is hereby found to be fair and reasonable.

**5. ASSESSMENT IMPOSITION.** Pursuant to Chapter 190 of the Florida Statutes, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District and in accordance with **Exhibits “A” and “B.”** The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution.

**6. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.**

A. Uniform Method Assessments. The collection of the operation and maintenance special assessments on platted lots and developed lands shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in **Exhibits “A” and “B.”**

B. Future Collection Methods. The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

**7. ASSESSMENT ROLL.** The District's Assessment Roll, attached to this Resolution as **Exhibit “B,”** is hereby certified. That portion of the District’s Assessment Roll which includes developed lands and platted lots is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds there from shall be paid to the Lake St. Charles Community Development District.

**8. ASSESSMENT ROLL AMENDMENT.**

- A. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution, and shall amend the District's Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.
- B. The District adopts its assessment roll for the assessment levy as prepared by the District Manager and will be submitted electronically to the Hillsborough County Property Appraiser and Tax Collector on August 29, 2023 File SD051.xls. The District Manager has received certification for receipt of this levy and said assessment roll by the Hillsborough County Property Appraiser and Tax Collector, in accordance with the applicable provisions of law, as required by Chapters 170, 190, and 197, Florida Statutes,

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

**10. EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Lake St. Charles Community Development District

**LAKE ST. CHARLES COMMUNITY  
DEVELOPMENT DISTRICT**

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David Nelson, Chairman

**STATE OF FLORIDA**  
**COUNTY OF HILLSBOROUGH COUNTY**

I, Virginia Gianakos, Vice-Chair of the Lake St. Charles Community Development District, DO HEREBY CERTIFY that the above and foregoing is a true and correct copy of Resolution adopted by the Lake St. Charles Community Development District, at its meeting of September 12, 2023, as the same appears of record in the Minute Book of the Lake St. Charles Community Development District.

WITNESS my hand and official seal this \_\_\_\_\_ day of \_\_\_\_\_, 2023.

\_\_\_\_\_  
Virginia Gianakos, Vice-Chair

[illegible]

[illegible]



9/7/2023

## FY 23-24 Proposed Budget

# EXHIBIT A

[illegible]

## FY 23-24 Proposed Budget

# EXHIBIT A

[illegible]

## FY 23-24 Proposed Budget

# EXHIBIT A

[illegible]



# Assessment Adjustments and Summary FY 23-24

## Exhibit B

| No Operating & Maintenance Fees |                      |       |
|---------------------------------|----------------------|-------|
| Folio Number                    | Land Use Code        | Total |
| 0739885000                      | 7510 RESIDENTIAL HOA | \$0   |
| 0739885010                      | 7510 RESIDENTIAL HOA | \$0   |
| 0739885020                      | 7510 RESIDENTIAL HOA | \$0   |
| 0739913128                      | 7510 RESIDENTIAL HOA | \$0   |
| 0739913502                      | 7510 RESIDENTIAL HOA | \$0   |
| 0739913504                      | 8900 MUNICIPAL       | \$0   |
| 0739913506                      | 7510 RESIDENTIAL HOA | \$0   |
| 0739914732                      | 8900 MUNICIPAL       | \$0   |
| 0739914933                      | 7510 RESIDENTIAL HOA | \$0   |
| 0739914978                      | 7510 RESIDENTIAL HOA | \$0   |
| 0740900550                      | 8600 COUNTY OWNED    | \$0   |
| 0741246600                      | 7510 RESIDENTIAL HOA | \$0   |
| 0741246602                      | 8900 MUNICIPAL       | \$0   |
| 0741246604                      | 7510 RESIDENTIAL HOA | \$0   |
| 0741247182                      | 7510 RESIDENTIAL HOA | \$0   |
| 0741247184                      | 8900 MUNICIPAL       | \$0   |
| 0741247186                      | 8900 MUNICIPAL       | \$0   |
| 0741247188                      | 8600 COUNTY OWNED    | \$0   |
| 0761510730                      | 8900 MUNICIPAL       | \$0   |
| 0761510732                      | 7510 RESIDENTIAL HOA | \$0   |

|       |                                      | Total        | Rev FY 23-24       |
|-------|--------------------------------------|--------------|--------------------|
| 40    | Townhomes (per townhome)             | \$1,500      | \$60,000           |
| 785   | Single Family Homes (per home)       | \$1,500      | \$1,177,500        |
| 10.83 | Acres Commercial Property (per acre) | \$4,225      | \$45,757           |
|       |                                      | <b>Total</b> | <b>\$1,283,257</b> |

|              |  |                 |              |
|--------------|--|-----------------|--------------|
| 0740900500   | BRE Mariner LAKE ST CHARLES LLC                    | \$32,490        | 7.69         |
| 0740900560   | Lake St. Charles Medical Center LLP (Strip Center) | \$6,929         | 1.64         |
| 0740900570   | NCJ Investment Co. (Conv store/gas)                | \$6,338         | 1.5          |
| <b>Total</b> |  | <b>\$45,757</b> | <b>10.83</b> |