RESOLUTION NO. 20-122

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FORT LAUDERDALE, FLORIDA, RELATING TO THE PROVISION OF THE UNDERGROUND UTILITY LINE FACILITIES IN THE LAS OLAS ISLES NEIGHBORHOOD: IMPOSING UNDERGROUND LINE ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED IN THE CITY OF FORT LAUDERDALE, FLORIDA: APPROVING THE ASSESSMENT AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF: AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Commission of the City of Fort Lauderdale, Florida (the "City Commission") has enacted Ordinance No. C-10-12, as amended and codified in Chapter 25, Article IV, Division 2 of the Code of Ordinance of the City of Fort Lauderdale, Florida (the "Ordinance"), which authorizes the imposition of Underground Utility Line Assessments to fund all or any portion of the underground utility line assessed cost upon benefited parcels at a rate of assessment based on the special benefit accruing to such parcel from the provision of underground utility line facilities; and

WHEREAS, the City Commission adopted Resolution No. 13-86 creating an underground utility planning service area for Las Olas Isles Area "B" for the purpose of undertaking certain planning activities for the benefit of property located within the Underground Utility Planning Service Area ("UUPSA") Area "B" with respect to the undergrounding of overhead utility lines; Resolution No. 19-33 electing to use the uniform method of collecting non-ad valorem assessments to be levied for the cost of providing utility undergrounding to properties within the incorporated areas of the City; and Resolution No. 19-123 declaring the intent to install underground utility line facilities in the Las Olas Isles neighborhood and imposing an assessment against property located within the assessment area pursuant to the Ordinance; and

WHEREAS, the City Commission of the City of Fort Lauderdale, Florida, deems it to be in the best interest of the citizens and residents of the City of Fort Lauderdale to adopt this Preliminary Rate Resolution;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF FORT LAUDERDALE, FLORIDA:

SECTION 1. AUTHORITY. This Resolution is adopted pursuant to the provisions of Ordinance No. C-10-12 as amended by Ordinance No. C-12-37 codified as Division 2, Article IV, Chapter 25 of the City of Fort Lauderdale Code of Ordinances entitled "Undergrounding" (hereinafter referred to as "Ordinance"), Sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS. This Resolution constitutes a Preliminary Rate Resolution initiating the annual process for updating the Assessment Roll and directing the reimposition of Underground Utility Line Assessments for a specific fiscal year. All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance. Unless the context indicates otherwise, words imparting the singular number include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this Resolution; and the term "hereafter" means after, and the term "heretofore" means before the effective date of this Resolution. Words of any gender include the correlative words of the other gender, unless the sense indicates otherwise. As used in this Resolution, the following terms shall have the following meanings, unless the context hereof otherwise requires:

SECTION 3. IMPOSITION OF UNDERGROUND UTILITY LINE ASSESSMENTS. Underground Utility Line Assessments shall be imposed against all Tax Parcels within the Las Olas Underground Special Assessment Area for each Fiscal Year in which Obligations remain outstanding as described on the map, Appendix A attached hereto. The Underground Utility Line Assessments shall be computed in accordance with Section 4. When imposed, the Underground Utility Line Assessments for each Fiscal Year shall constitute a lien upon such Tax Parcels pursuant to the Ordinance and shall be collected on the ad valorem tax bill in the manner authorized by the Uniform Assessment Collection Act.

<u>SECTION 4.</u> COMPUTATION OF UNDERGROUND UTILITY LINE ASSESSMENTS. For each Fiscal Year in which Obligations remain outstanding, on or before July 1 preceding each Fiscal Year and based upon the Tax Rolls as of October 1 preceding each Fiscal Year, Underground Utility Line Assessments shall be computed in the following manner:

- (A) ANNUAL ASSESSED COSTS. The "Annual Assessed Costs" shall be computed for each Fiscal Year as the sum of (1) the Annual Debt Service Amount, (2) the Annual Administration and Collection Cost Amount, and (3) the Annual Statutory Discount Amount.
 - (1) The "Annual Debt Service Amount" shall be computed for each Fiscal Year as the amount which would be payable in respect of the Obligations in accordance with a debt service schedule prepared under the following assumptions: (1) the principal installments and administrative, trustee, legal and other costs associated with the Obligations equal those of the Obligations coming due (or estimated to come due) during each Fiscal Year, and (2) the Obligations bear interest at a rate of one full percentage point in excess of the actual (or estimated) rates during each Fiscal Year; provided, however, that the "Annual Debt Service Amount" for any Fiscal Year shall not exceed the principal amount of Obligations then outstanding, plus interest thereon, plus administrative, trustee, legal and other costs due in relation thereto. In the first Fiscal Year in which the Las Olas Isles Underground Utility Assessments will be imposed, the City may use an estimated debt service schedule.
 - (2) The "Annual Administration and Collection Cost Amount" shall be computed for each Fiscal Year as the estimated cost to be incurred by the City during any Fiscal Year in connection with

- the administration and collection of Las Olas Isles Underground Utility Assessments, including reasonable contingencies.
- (3) The "Annual Statutory Discount Amount" shall be computed for each Fiscal Year as the amount allowed by law as the maximum discount for early payment of ad valorem taxes and non-ad valorem assessments plus one percent, currently estimated to equal five percent (5%) of the sum of (a) the Annual Debt Service Amount and (b) the Annual Administration and Collection Cost Amount.
- (B) ANNUAL ASSESSED COSTS APPORTIONMENT METHODOLOGY.
 - (1) The Annual Assessed Costs shall be apportioned each Fiscal Year to specially benefitted Tax Parcels based upon the amount of Equivalent Benefit Units or EBUs attributable to each Tax Parcel in the manner hereinafter described and adapted from Town of Jupiter Inlet Colony Utility Undergrounding Assessment Methodology prepared by Willdan Financial Services, dated June 24, 2010 ("Assessment Report") also described in Appendix B attached hereto which served as the basis of the Town of Jupiter Inlet Colony, Florida's special assessment validated through the a bond validation process before the Circuit Court of the Fifteenth Judicial Circuit of the State of Florida, in and for Palm Beach County, Florida done and ordered on March 11, 2011.
 - (2) EBU reflects the proportional special benefit of each Single-Family Detached Residential Parcel from the improved safety, improved reliability, and improved aesthetics in connection with the proposed utility undergrounding.
 - (3) Properties that are not a Single-Family Detached Residential Parcel are assigned EBUs proportionally weighted based on a benefit formula that equates each property's specific characteristics and special benefits to that of the single-family residential dwelling unit.
 - (4) It is fair and reasonable to determine the degree of benefit between affected parcels through three primary categories of benefit -- 1) improved safety, 2) improved reliability, and 3) improved aesthetics -- as these categories reflect the overall proportional special benefits that properties will receive from the undergrounding of the overhead utilities within the assessment area.
 - (5) It is fair and reasonable to split the Annual Assessed Cost of the Underground Utility Line Facilities among the three special benefit components based upon the proportionate numbers of EBUs in each category.
- (C) PARCEL APPORTIONMENT METHODOLOGY. The Cost Apportionment for the Annual Assessed Costs for each EBU shall be apportioned each Fiscal Year among the Tax Parcels within the Underground Special Assessment Area as follows:

- (1) It is fair and reasonable and proportionate to the special benefit received to apportion the Annual Assessed Cost of the Underground Utility Line Facilities based upon EBUs because the aesthetic, safety, and reliability benefits received are substantially proportional to the assessed Tax Parcel's size, density, location and type of development as expressed in EBUs and as more particularly described in the Assessment Reports.
- (2) It is fair and reasonable to the special benefit received to assign all Tax Parcels that are a Single-Family Detached Residential Parcel one EBU per Tax Parcel due to the similar size and use of Single-Family Detached Residential Parcel.
- (3) It is fair and reasonable and proportionate to the special benefit received for safety and aesthetics to assign a minimum of one (1) Safety EBU and one (1) Aesthetic EBU for Tax Parcels that are not Single-Family Detached Residential Parcels, which Tax Parcels are adjacent to public rights-of-way or easement through which overhead utilities will be removed as such properties within the Underground Utility Assessment Area receive a baseline special benefit from the Underground Utility Improvements.
- (4) It is fair and reasonable and proportionate to the special benefit received for reliability to assign a minimum of one (1) Reliability EBU for Tax Parcels that are not Single-Family Detached Residential Parcels, on the basis of the Tax Parcel's size, density, and type of development.
- <u>SECTION 5</u>. METHOD OF COLLECTION. The Underground Utility Special Assessments shall be collected pursuant to the Uniform Assessment Collection Act, and pursuant to Section 25-131.1 of the Ordinance. No prepayment or acceleration of Assessment will be allowed due to the recalculation of the Annual Assessment based upon new development or redevelopment.
- <u>SECTION 6.</u> SEVERABILITY If any clause, section or provision of this Resolution shall be declared unconstitutional or invalid for any reason or cause, the remaining portion of said Resolution shall be in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.
- SECTION 7. ASSESSMENT ROLL. The City Manager is hereby directed to prepare, or cause to be prepared, an Assessment Roll for the Fiscal Year commencing October 1, 2020 in the manner provided in the Ordinance. The Assessment Roll shall include all Tax Parcels within the Las Olas Underground Special Assessment Area. The City Manager shall apportion the estimated Project Cost to be recovered through Underground Special Assessment in the manner set forth in Final Assessment Resolution.

A copy of this Preliminary Rate Resolution, documentation related to the estimated amount of the Project Cost to be recovered through the imposition of Underground Special Assessment, and the Assessment Roll shall be maintained on file in the office of the City Clerk and open to public inspection. The foregoing shall not be construed to require that the Assessment Roll be in printed form if the

RESOLUTION NO. 20-122

amount of the Underground Special Assessment for each parcel of property can be determined by the use of a computer terminal available to the public.

It is hereby ascertained, determined, and declared that the method of determining the Underground Special Assessment for Las Olas Isles Underground Utility Line Facilities as set forth in this Preliminary Rate Resolution is a fair and reasonable method of apportioning the Project Cost among parcels of Assessed Property located within the Assessment Area.

SECTION 8. AUTHORIZATION OF PUBLIC HEARING. There is hereby established a public hearing to be held at 5:01 p.m. on September 14, 2020, in the Commission Chambers of City Hall, 100 North Andrews Avenue, Fort Lauderdale, Florida, 33301 at which time the City Commission will receive and consider any comments on the Underground Special Assessment from the public and affected property owners and to consider (A) creation of the Las Olas Underground Special Assessment Area, (B) imposition of the Assessments, and (C) collection of the Assessments pursuant to the Uniform Assessment Collection Act.

<u>SECTION 9.</u> NOTICE BY PUBLICATION. The City Manager shall publish a notice of the public hearing in the manner and time provided in Sections 25-129.10 of the Ordinance. The notice shall be published no later than August 25, 2020, in substantially the form attached hereto as Appendix C.

<u>SECTION 10.</u> NOTICE BY MAIL. The City Manager shall direct the provision of notice by first class mail to the owner of each parcel of Assessed Property, as required by Section 25-129.11 of the Ordinance.

<u>SECTION 11</u>. EFFECTIVE DATE. This Preliminary Rate Resolution shall take effect upon the final adoption.

ADOPTED this 7th day of July, 2020.

Mayor

DEAN J. TRANTALIS

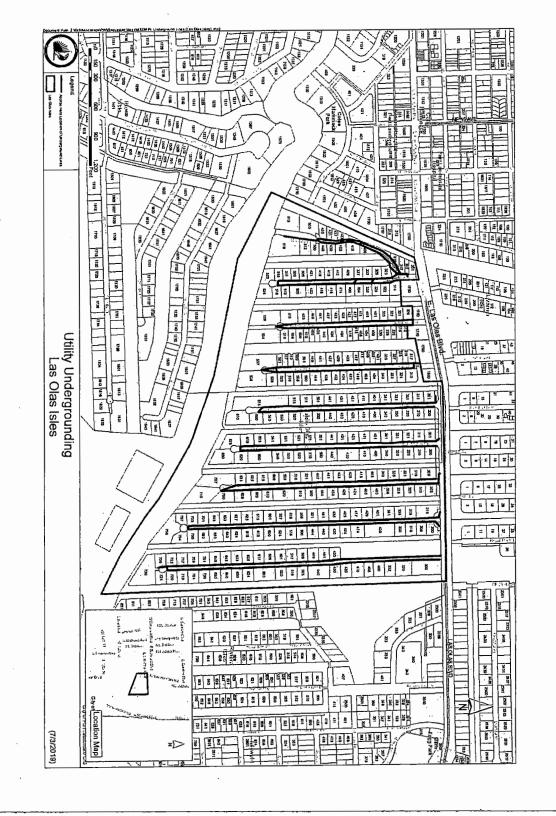
ATTEST:

City Clerk
JEFFREY A. MODARELLI

APPENDIX A

MAP OF LAS OLAS ISLES UNDERGROUND UTILITY ASSESSMENT AREA AND PROPOSED IMPROVEMENTS

[This map must have the boundary of the USAA, street where existing utility lines are located and the location for the proposed underground utility line facilities}



APPENDIX B

[Town of Jupiter Inlet Colony Utility Undergrounding Assessment Methodology prepared by Willdan Financial Services, dated June 24, 2010]

Town of Jupiter Inlet Colony Utility Undergrounding Assessment Methodology

June 24, 2010



Florida Office

7380 Sand Lake Road Suite 500 Orlando, FL 32819 Tel: (407) 352-3958 Fax: (888) 326-6864

Corporate Office

27368 Via Industria Suite 110 Temecula, CA 92590 Tel: (800) 755-6864 Fax: (951) 587-3510

Regional Offices

Phoenix, AZ Sacramento, CA

City of Industry, CA Oakland, CA Anaheim, CA

TABLE OF CONTENTS

| EXECUTIVE SUMMARY | 1 |
|-----------------------------|---|
| PROPOSED PUBLIC FACILITIES. | 2 |
| BENEFIT ANALYSIS | 3 |
| METHOD OF ASSESSMENT. | 4 |
| DIAGRAM | 8 |
| PARCEL DATABASE. | 9 |

Executive Summary

Willdan Financial Services (WFS) has been retained by the Town of Jupiter Inlet Colony (the Town), to develop a methodology that reflects the special benefit received by properties within the Town from the proposed undergrounding of overhead utilities within the Town.

As part of the creation of this benefit methodology, WFS conducted fieldwork, surveying the entire Town to accurately incorporate the characteristics of the Town and the relationship between properties within the Town and the overhead utilities proposed to be undergrounded. Fieldwork is necessary to identify each property's special benefit. WFS conducts this research to quantify any general benefit that may exist, which pursuant to State statute, may not be an included cost when developing a non-ad valorem assessment. This information also allows the methodology to account for the fact that some properties in the Town may already have one of their utility services already undergrounded and, therefore, do not benefit to the same degree as properties whose utilities are currently transmitted through overhead facilities. In addition to the fieldwork conducted, Willdan Financial also created a parcel database of all properties within the Town, and categorized those properties based on their land use codes (DOR codes).

Proposed Public Facilities

Utilities, as used in this report, include power lines, phone lines, and cable television facilities. The undergrounding of overhead utility lines within the Town includes the costs associated with, but not limited to, trenching, horizontal directional drilling, installing new utility vaults, conduits and transformers, laying conduit lines into trenches, switching services to underground systems and removing existing overhead poles and wires.

The benefit methodology presented in this Report focuses on the entire project cost for the undergrounding of overhead facilities throughout the Town, including costs of connecting each property's utility services to the undergrounded facilities.

Budget

Jupiter Inlet Colony Underground Conversion Project

| Survey Costs (Design, Const, and As-Built/ROW) | \$ 69,650.02 |
|--|-----------------|
| Legal Costs (Review Easements, Contracts, and ROW) | \$ 30,181.67 |
| Cost Allocation Methodology | \$ 30,000.00 |
| Project Management and Administrative Support | \$ 155,551.70 |
| Project Engineering Services | \$ 69,650.02 |
| Electrician Elect. Meter Enclosure Conversion Costs | \$ 147,500.00 |
| New Streetside Underground FPL Service Lateral Costs | \$ 58,455.76 |
| New Streetside Underground AT&T Service Lateral Costs | \$ 44,750.00 |
| New Streetside Underground Comcast Service Lateral Costs | \$ 38,925.00 |
| Utility Conversion Costs (Contractors, FPL, TEL, & CATV) | \$1,721,769.64 |
| Management of Traffic | \$ 36,000.00 |
| Site Landscape Restoration Costs | \$ 44,000.00 |
| Street Lighting | \$ - |
| Contingency Buffer (18%) | \$ 537,022.06 |
| Total Opinion of Cost | \$ 2,983,455.87 |
| Recommended Minimum Budget Forecast | \$ 2,985,000.00 |



Benefit Analysis

Florida law requires non ad-valorem assessments to be based on the special benefit properties receive from the improvements. "Special Benefit" is a particular and distinct benefit over and above general benefits conferred to the public at large. Florida law does not specify the methodology or formula that may be used in calculating assessments; however, the assessment methodology must be reasonable and not arbitrary.

It is necessary to identify the special benefit provided to properties within the Town as a result of undergrounding overhead utilities. The distribution of electricity and other utilities are generally available to all properties in the Town. However, placing overhead electrical lines and other utilities underground will provide direct and special benefit to properties and such special benefit supports funding the undergrounding projects through an assessment program.

There are several distinct direct and special benefits that will be provided to properties within the Town as a result of undergrounding the Town's overhead utilities including the following: improved safety, improved reliability and improved neighborhood aesthetics. Each of these benefits is discussed below.

The removal of utility poles and overhead lines provides an improved **safety** benefit by reducing the potential of hazardous conditions in the event of natural disasters. Severe tropical storms, hurricanes, and other natural disasters can cause poles and/or overhead lines to fall and impact property, and possibly cause live electric lines to be exposed. Downed electric lines pose a potential threat of fire and potential injury due to electric shock and can restrict ingress and egress to and from properties within the Town.

The undergrounding of the overhead facilities will also improve the reliability of utility services received by properties within the Town. Based on a report entitled <u>Out of Sight Out of Mind?</u>, Edison Electric Institute (2006), the undergrounding of overhead utilities substantially reduces the frequency of power outages, when compared to the frequency of outages occurring with overhead networks. Parcels will also specially benefit from new upgraded utility lines, cables, and appurtenant facilities installed through the proposed utility undergrounding. This will provide a higher level of reliability of utility services, and reduces exposure to the elements that could cause potential damage and speed deterioration to facilities resulting in potential interruptions services. In this particular project area, some properties have already undergrounded one or more of the three utilities to their service connection. Therefore, the cost of the service laterals for each utility was separated and individually assessed to the applicable properties. Certain properties will also need to upgrade their meters in order to accept the utility connection from underground, which has been accounted for by separating out the costs associated with the meter upgrade and apportioning the cost to such properties.

In addition to the safety and reliability benefits provided by undergrounding utilities, removing the overhead facilities and utility poles will eliminate a heavy visual concentration of electric lines and communication facilities. This will improve the overall neighborhood aesthetics for all properties within the Town.



Method of Assessment

GENRAL BENEFIT vs. SPECIAL BENEFIT

It is necessary to identify the special benefit that the Improvements will render to the properties within the Town. It is also necessary to identify and separate any portion of the Improvements, which provide a general benefit to the public at large from the portion of Improvements that provide a special benefit to parcels within the Town. Any cost of Improvements, or portion thereof, that is considered general benefit cannot be included as part of the total assessment. For the proposed utility undergrounded in the Town, a portion of the improvements will provide a general benefit to a condominium complex outside of the Town's boundaries. Therefore, a portion of the overall project cost has been determined to be a general benefit to the public at large and will not be assessed against the properties within the Town, but rather, shall be funded from other available revenues. The general benefit calculation and amount not assessed is described below and based on the method of assessment described herein.

EQUIVALENT BENFIT UNITS

The method of assessment is an analysis of a project or service, in this case the proposed undergrounding of the existing overhead utilities, to determine the special benefits received by a property from the proposed improvements. The method of assessment is determined by an analysis of the benefit a property receives from the proposed undergrounding of existing overhead utilities in comparison to the benefit received by other benefiting properties. To establish an equitable benefit nexus it is necessary to relate each property's proportional special benefits to the special benefits of all other properties within a project area. The method of assessment established for this project utilizes a weighted methodology of apportionment typically referred to as an Equivalent Benefit Unit (EBU) methodology to reflect the proportional special benefit of each parcel from the improved safety, improved reliability, and improved neighborhood aesthetics in connection with the proposed utility undergrounding. This method of apportionment establishes the typical detached single-family residential lot as the basic unit of assessment. A single-family residential unit is assigned one (1.0) Equivalent Benefit Unit (EBU) and other property types (land uses) are proportionately weighted (weighted EBU) based on a benefit formula that equates each property's specific characteristics and special benefits to that of the single-family residential unit. This proportional weighting may be based on several considerations that may include, but are not limited to the following: the type of development (land use), size of the property (acreage or units), densities, or other property related factors.

Collectively, the three categories of special benefit listed above reflect the overall proportional special benefits that properties within the Town will receive from the undergrounding of the overhead utilities. Properties within the Town are assigned EBUs to distinguish the degree of special benefits received by different property types from the undergrounding of overhead utilities. A majority of the properties within the Town are classified as Single-Family Residences, with two parcels classified as non-residential. Each Single-Family Residential Lot has been assigned



1.0 EBU regardless of the lot size since each Single-Family Residential Lot has a maximum development potential equal to one Single-Family Residence and the distribution of electricity, and other utilities are constant for each single-family residential property. However, there exists one Single-Family Residential Property that has two dwelling units (PCN: 32434031010000030), which will receive two separate utility underground access points based on the construction plans. As such, this property has been assigned two EBUs (one EBU per dwelling unit).

Non-residential properties within the Town may have a greater potential of development when compared to properties classified as Single-Family Residential. Therefore, an equivalency must be developed for these properties to proportionately assign EBUs when compared to the baseline, which is the Single-Family Residential Lot. Since the potential use of non-residential properties may change, equivalent benefit units were assigned to each non-residential parcel based on the parcel's lot size when compared to that of the average Single-Family Residential Lot. Assigning equivalent benefits units based on the lot size of a parcel, provides a means to capture the benefit associated with the highest potential use of each parcel. As such, utilizing the average lot size of a Single-Family Residential Lot within the boundaries of the Town, equal to approximately 0.28 acres; the two non-residential properties have been assigned EBUs based on the lot size equivalency of a Single-Family Residential Lot. However, in order to fairly assess these two non-residential properties and assign benefit units that reflect a true equivalency to the baseline 1.0 EBU, the lot size of each non-residential property was reduced by 50% to account for the Town's ordinance that restricts the development of a residential lot to 50% of the overall area.

PROPERTY SPECIFIC IMPROVEMENTS

The Budget identified herein provides specific detail on the costs associated with the improvements along the public rights-of-way and improvements along the easements of each property to connect the utility services. For purposes of calculating each parcel's assessment, costs associated with meter conversions and service laterals were separated and assessed against those properties that required the specific improvement. Below is a summary of these expenditures and the number of service connections.

| Property Specific Improvement Costs | Costs | Quantity | Cost | t per Service |
|--|--------------|----------|------|---------------|
| Electrician Elect. Meter Enclosure Conversion Costs | \$147,500.00 | 61 | \$ | 2,418.03 |
| New Streetside Underground FPL Service Lateral Costs | \$ 58,455.76 | 181 | \$ | 322.96 |
| New Streetside Underground AT&T Service Lateral Costs | \$ 44,750.00 | 179 | \$ | 250.00 |
| New Streetside Underground Comcast Service Lateral Costs | \$ 38,925.00 | 173 | \$ | 225.00 |



GENERAL BENEFIT AND SPECIAL CASES

GENERAL BENEFIT

The condominium complex just outside the northern border of the Town will partially benefit from the improved safety and improved neighborhood aesthetics as a result of the proposed utility undergrounding of the Town. This is considered a General Benefit. However, the condominium complex is already undergrounded; therefore the Town's current overhead utility network does not impact the reliability of any of the complex's services. This is because the primary feed of the condominium complex is north of the property. As such, the portion of costs determined to be of General Benefit was calculated by examining the degree of benefit that the complex would receive by applying the methodology described herein. EBUs were calculated based on the equivalent lot size of the complex when compared to a typical Single-Family Residential Lot within the Town. The EBUs were then discounted by one-third (1/3rd) to account for the fact that the complex does not benefit from one of the three special benefits established herein. The result of this calculation translates to \$77,319.94 of the total cost, which is considered to be General Benefit and cannot be funded through the non ad-valorem assessment. The Town will need to fund this amount through another revenue source.

FUTURE RESIDENTIAL SUBDIVISIONS

Although it is not anticipated that certain residential properties will subdivide in the future, it's important to note that certain properties within the Town were previously identified as two legally subdivided lots. If any of these residential parcels ever subdivide in the future back into two separate legally subdivided lots, it is recommended that the property owner must pay into the utility undergrounding assessment as a condition of the parcel subdivision. Below is a list of the applicable parcels.

| PCN | Address | Legal Description |
|-------------------|------------------|------------------------|
| 32434031010000290 | 29 OCEAN DR | LTS 29 & 30 |
| 32434031010000530 | 53 COLONY RD | LTS 53 & 54 |
| 32434031010000700 | 70 COLONY RD | LT 70 & N 1/2 OF LT 71 |
| 32434031010000711 | 72 COLONY RD | S 1/2 OF LT 71 & LT 72 |
| 32434031010000730 | 74 LIGHTHOUSE DR | LTS 73 & 74 |



Diagram

A Diagram showing the boundaries of the Town, the dimensions of the subdivisions of land within the Town (as they existed at the time of the creation of this Report), is illustrated below. Each of the subdivisions of land, parcels, or lots has been given a separate number on the Diagram, which corresponds with the assessment number shown within the Assessment Roll.

Assessment Roll

An assessment of the total amount of the costs and expenses of the improvements upon the subdivisions of land within the Town, in proportion to the estimated special benefit to be received by the subdivisions from the Improvements, is set forth upon the following Assessment Roll filed with and made part of this Report.

The Assessment Roll lists the parcel numbers within town by assessment number. The assessment numbers appearing on the Assessment Roll correspond with the Diagram.

| Assmnt No. | Parcel Number | EBUs | Base sessment | Meter sessment | c Lateral ssment | Phone Late Assessme | | Lateral ssment | As | Total sessment |
|---------------|-------------------|------|------------------|-------------------|-------------------------|------------------------|------|-----------------------|----|-------------------|
| TH | 32434030080001973 | 0.30 | \$ 3,199.92 | \$ 2,418.03 | \$ 322.96 | \$ | - | \$ 225.00 | \$ | 6,165.91 |
| 1 | 32434031010000010 | 1.00 | 10,717.62 | - | - | | - | • | | 10,717.62 |
| 2 | 32434031010000020 | 1.00 | 10,717.62 | - | - | | - | - | | 10,717.62 |
| 3 | 32434031010000030 | 2.00 | 21,435.23 | - | - | | - | - | | 21,435.23 |
| 5 | 32434031010000050 | 1.00 | 10,717.62 | - | - | | - | - | | 10,717.62 |
| 6 | 32434031010000060 | 1.00 | 10,717.62 | - | - | | - | - | | 10,717.62 |
| 7 | 32434031010000070 | 1.00 | 10,717.62 | - | - | | - | - | | 10,717.62 |
| 8 | 32434031010000080 | 1.00 | 10,717.62 | - | - | | - | - | | 10,717.62 |
| 9 | 32434031010000090 | 1.00 | 10,717.62 | - | - | | - | - | | 10,717.62 |
| 10 | 32434031010000100 | 1.00 | 10,717.62 | - | - | | - | | | 10,717.62 |
| 11 | 32434031010000111 | 1.00 | 10,717.62 | - | • | | - | - | | 10,717.62 |
| 12 | 32434031010000112 | 1.00 | 10,717.62 | - | - | | - | - | | 10,717.62 |
| 13 | 32434031010000130 | 1.00 | 10,717.62 | - | - | | - | - | | 10,717.62 |
| 14 | 32434031010000140 | 1.00 | 10,717.62 | - | - | | - | - | | 10,717.62 |
| 15 | 32434031010000150 | 1.00 | 10,717.62 | - | - | | - | - | | 10,717.62 |
| 16 | 32434031010000160 | 1.00 | 10,717.62 | | - | | - | - | | 10,717.62 |
| 17 | 32434031010000170 | 1.00 | 10,717.62 | - | - | | - | - | | 10,717.82 |
| 18 | 32434031010000180 | 1.00 | 10,717.62 | - | - | | - | - | | 10,717.62 |
| 19 | 32434031010000190 | 1.00 | 10,717.62 | - | - | | - | | | 10,717.62 |
| 20 | 32434031010000200 | 1.00 | 10,717.62 | - | - | | - | - | | 10,717.62 |
| 21 | 32434031010000210 | 1.00 | 10,717.62 | - | - | | - | ٠ | | 10,717.62 |
| 22 | 32434031010000220 | 1.00 | 10,717.62 | - | - | | - | | | 10,717.62 |
| 23 | 32434031010000230 | 1.00 | 10,717.62 | - | - | | - | - | | 10,717.62 |
| 24 | 32434031010000240 | 1.00 | 10,717.62 | - | - | | - | - | | 10,717.62 |
| 25 | 32434031010000250 | 1.00 | 10,717.62 | - | 322.96 | 25 | 0.00 | 225.00 | | 11,515.58 |
| 26 | 32434031010000260 | 1.00 | 10,717.62 | - | 322.96 | 25 | 0.00 | 225.00 | | 11,515.58 |
| 27 | 32434031010000270 | 1.00 | 10,717.62 | - | 322.96 | 25 | 0.00 | 225.00 | | 11,515.58 |
| 28 | 32434031010000280 | 1.00 | 10,717.62 | | 322.96 | 25 | 0.00 | 225.00 | | 11,515.58 |
| 29 | 32434031010000290 | 1.00 | 10,717.62 | | 322.96 | 25 | 0.00 | 225.00 | | 11,515.58 |
| 31 | 32434031010000310 | 1.00 | 10,717.62 | | 322.96 | 25 | 0.00 | 225.00 | | 11,515.58 |



| Assmnt No. | Parcel Number | EBUs | Base Assessment | Meter Assessment | Electric Lateral Assessment | Phone Lateral Assessment | Cable Lateral Assessment | Total Assessment |
|---------------|-------------------|--------|--------------------|---------------------|--------------------------------|-----------------------------|-----------------------------|---------------------|
| 32 | 32434031010000320 | 1.00 | 10,717.62 | _ | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 33 | 32434031010000330 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515,58 |
| 34 | 32434031010000340 | 1.00 , | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 35 | 32434031010000350 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 36 | 32434031010000360 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 37 | 32434031010000370 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 38 | 32434031010000380 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 39 | 32434031010000390 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 40 | 32434031010000400 | 1.00 | 10,717.62 | 2,418.03 | 322.96 | 250.00 | 225.00 | 13,933.61 |
| 41 | 32434031010000410 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 42 | 32434031010000420 | 1.00 | 10,717.62 | ` - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 43 | 32434031010000430 | 1.00 | 10,717.62 | - | . 322.96 | 250.00 | 225.00 | 11,515.58 |
| 44 | 32434031010000440 | 1.00 | 10,717.62 | 2,418.03 | 322.96 | 250.00 | 225.00 | 13,933.61 |
| 45 | 32434031010000450 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 48 | 32434031010000460 | 1.00 | 10,717.62 | 2,418.03 | 322.96 | 250.00 | 225.00 | 13,933.61 |
| 47 | 32434031010000470 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 48 | 32434031010000480 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 49 | 32434031010000490 | 1.00 | 10,717.62 | | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 50 | 32434031010000500 | 1.00 | 10,717.62 | 2,418.03 | 322.96 | 250,00 | 225.00 | 13,933.61 |
| 51 | 32434031010000510 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 52 | 32434031010000520 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 53 | 32434031010000530 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 55 | 32434031010000550 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 56 | 32434031010000560 | 1.00 | 10,717.62 | • | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 57 | 32434031010000570 | 1.00 | 10,717.62 | 2,418.03 | 322.96 | 250.00 | 225.00 | 13,933.61 |
| 58 | 32434031010000580 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 59 | 32434031010000590 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 60 | 32434031010000600 | 1.00 | 10,717.62 | 2,418.03 | 322.96 | 250.00 | 225.00 | 13,933.61 |
| 61 | 32434031010000610 | 1.00 | 10,717.62 | 2,418.03 | 322.96 | 250.00 | 225.00 | 13,933.61 |
| 62 | 32434031010000620 | 1.00 | 10,717.62 | 2,418.03 | 322.96 | 250.00 | 225.00 | 13,933.61 |
| 63 | 32434031010000630 | 1.00 | 10,717.62 | 2,418.03 | 322.96 | 250.00 | 225.00 | 13,933.61 |
| 64 | 32434031010000640 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |



| Assmnt No. | Parcel Number | EBUs | Base Assessment | Meter Assessment | Electric Lateral Assessment | Phone Lateral Assessment | Cable Lateral Assessment | Total Assessment |
|----------------|-------------------|------|--------------------|---------------------|--------------------------------|-----------------------------|-----------------------------|---------------------|
| 65 | 32434031010000650 | 1.00 | 10,717.62 | 2,418.03 | 322.96 | 250.00 | 225.00 | 13,933.61 |
| 66 | 32434031010000660 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 67 | 32434031010000670 | 1.00 | 10,717.62 | 2,418.03 | 322.96 | 250.00 | 225.00 | 13,933.61 |
| 68 | 32434031010000680 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 69 | 32434031010000690 | 1.00 | 10,717.62 | - | 322,96 | 250.00 | 225.00 | 11,515.58 |
| 70 | 32434031010000700 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 72 | 32434031010000711 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 73 | 32434031010000730 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 75 | 32434031010000750 | 1.00 | 10,717.62 | - | - | • | - | 10,717.62 |
| 76 | 32434031010000760 | 1.00 | 10,717.62 | | | - | - | 10,717.62 |
| 77 | 32434031010000770 | 1.00 | 10,717.62 | - | - | - | | 10,717.62 |
| 78 | 32434031010000780 | 1.00 | 10,717.62 | - | | - | - | 10,717.62 |
| 7 9 | 32434031010000790 | 1.00 | 10,717.62 | - | - | - | - | 10,717.62 |
| 80 | 32434031010000800 | 1.00 | 10,717.62 | | - | - | - | 10,717.62 |
| 81 | 32434031010000811 | 1.00 | 10,717.62 | · • • | - | - | - | 10,717.62 |
| 82 | 32434031010000812 | 1.00 | 10,717.62 | | - | - | - | 10,717.62 |
| 83 | 32434031010000821 | 1.00 | 10,717.82 | - | - | - | - | 10,717.62 |
| 84 | 32434031010000840 | 1.00 | 10,717.62 | - | - | - | - | 10,717.62 |
| 85 | 32434031010000850 | 1.00 | 10,717.62 | 2,418.03 | 322.96 | - | 225.00 | 13,683.61 |
| 86 | 32434031010000860 | 1.00 | 10,717.62 | 2,418.03 | 322,96 | - | 225.00 | 13,683.61 |
| 87 | 32434031010000870 | 1,00 | 10,717,62 | - | - | - | 225.00 | 10,942.62 |
| 88 | 32434031010000880 | 1.00 | 10,717.62 | | ~ | - | - | 10,717.62 |
| 89 | 32434031010000890 | 1.00 | 10,717.62 | - | - | - | - | 10,717.62 |
| 90 | 32434031010000900 | 1.00 | 10,717.62 | - | - | - | - | 10,717.62 |
| 91 | 32434031010000910 | 1.00 | 10,717.62 | - | - | - | - | 10,717.62 |
| 92 | 32434031010000920 | 1.00 | 10,717.62 | | - | - | - | 10,717.62 |
| 93 | 32434031010000930 | 1.00 | 10,717.62 | ~ | - | - | - | 10,717.62 |
| 94 | 32434031010000940 | 1.00 | 10,717.62 | - | - | | - | 10,717.62 |
| 95 | 32434031010000950 | 1.00 | 10,717.62 | - | - | • | | 10,717.62 |
| 96 | 32434031010000960 | 1.00 | 10,717.62 | - | - | - | - | 10,717.62 |
| 97 | 32434031010000970 | 1.00 | 10,717.62 | - | - | 250.00 | 225.00 | 11,192.62 |
| 98 | 32434031010000980 | 1.00 | 10,717.62 | - | - | - | - | 10,717.62 |



| Assmnt No. | Parcel Number | EBUs | Base Assessment | Meter Assessment | Electric Lateral Assessment | Phone Lateral Assessment | Cable Lateral Assessment | Total |
|---------------|-------------------|------|--------------------|---------------------|--------------------------------|-----------------------------|-----------------------------|------------|
| | · arour manner | 2200 | , | Assessment | Assessment | Assessment | Assessment | Assessment |
| 99 | 32434031010000990 | 1.00 | 10,717.62 | | - | | | 10,717.62 |
| 100 | 32434031010001000 | 1.00 | 10,717.62 | _ | _ | | _ | 10,717.62 |
| 101 | 32434031010001010 | 1.00 | 10,717.62 | _ | _ | | - | 10,717.62 |
| 102 | 32434031010001020 | 1.00 | 10,717.62 | _ | _ | - | | 10,717.62 |
| 103 | 32434031010001030 | 1.00 | 10,717.62 | - | _ | _ | _ | 10,717.62 |
| 104 | 32434031010001040 | 1.00 | 10,717.62 | - | - | - | - | 10,717.62 |
| 105 | 32434031010001050 | 1.00 | 10,717.62 | - | - | _ | _ | 10,717.62 |
| 106 | 32434031010001060 | 1.00 | 10,717,62 | - | - | - | - | 10,717.62 |
| 107 | 32434031010001070 | 1.00 | 10,717.62 | 2,418.03 | 322.96 | 250.00 | - | 13,708.61 |
| 108 | 32434031010001080 | 1.00 | 10,717.62 | - | - | - | - | 10,717,62 |
| 109 | 32434031010001090 | 1.00 | 10,717.62 | - | 322.96 | 250,00 | 225.00 | 11,515.58 |
| 110 | 32434031010001100 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 111 | 32434031010001110 | 1.00 | 10,717.62 | 2,418.03 | 322.96 | 250.00 | 225.00 | 13,933.61 |
| 112 | 32434031010001120 | 1.00 | 10,717.62 | - | 322,96 | 250.00 | 225,00 | 11,515.58 |
| 113 | 32434031010001130 | 1.00 | 10,717.62 | 2,418.03 | 322.96 | 250.00 | 225.00 | 13,933.61 |
| 114 | 32434031010001140 | 1.00 | .10,717.62 | 2,418.03 | 322.96 | 250.00 | 225.00 | 13,933,61 |
| 115 | 32434031010001150 | 1.00 | 10,717.62 | 2,418.03 | 322.96 | 250.00 | 225.00 | 13,933.61 |
| 116 | 32434031010001160 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | . 225.00 | 11,515.58 |
| 117 | 32434031010001170 | 1.00 | 10,717.62 | 2,418.03 | 322.96 | 250.00 | 225.00· | 13,933.61 |
| 118 | 32434031010001180 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 119 | 32434031010001190 | 1.00 | 10,717.62 | | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 120 | 32434031010001200 | 1.00 | 10,717.62 | 2,418.03 | 322.96 | 250.00 | 225.00 | 13,933.61 |
| 121 | 32434031010001210 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 122 | 32434031010001220 | 1.00 | 10,717.62 | 2,418.03 | 322.96 | 250.00 | 225.00 | 13,933,61 |
| 123 | 32434031010001230 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 124 | 32434031010001240 | 1.00 | 10,717.62 | 2,418.03 | 322.96 | 250.00 | 225.00 | 13,933.61 |
| 125 | 32434031010001250 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 126 | 32434031010001260 | 1.00 | 10,717.62 | 2,418.03 | 322.96 | 250.00 | 225.00 | 13,933.61 |
| 127 | 32434031010001270 | 1.00 | 10,717.62 | | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 128 | 32434031010001280 | 1.00 | 10,717.62 | -, | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 129 | 32434031010001290 | 1.00 | 10,717.62 | 2,418.03 | 322.96 | 250.00 | 225.00 | 13,933.61 |
| 130 | 32434031010001300 | 1.00 | 10,717.62 | - | 322.96 | 250,00 | 225.00 | 11,515.58 |



| Assmnt No. | Parcel Number | EBUs | Base Assessment | Meter Assessment | Electric Lateral Assessment | Phone Lateral Assessment | Cable Lateral Assessment | Total Assessment |
|---------------|-------------------|------|--------------------|---------------------|--------------------------------|-----------------------------|-----------------------------|---------------------|
| 131 | 32434031010001310 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 132 | 32434031010001320 | 1.00 | 10,717.62 | | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 133 | 32434031010001330 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | - | 11,290.58 |
| 134 | 32434031010001340 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515,58 |
| 135 | 32434031010001350 | 1.00 | 10,717.62 | ٠, | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 136 | 32434031010001360 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 137 | 32434031010001370 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 138 | 32434031010001380 | 1.00 | 10,717.62 | _ | 322.96 | 250.00 | 225,00 | 11,515.58 |
| 139 | 32434031010001390 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225,00 | 11,515.58 |
| 140 | 32434031010001400 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 141 | 32434031010001410 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 142 | 32434031010001420 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 143 | 32434031010001430 | 1.00 | 10,717.62 | _ | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 144 | 32434031010001440 | 1.00 | 10,717.62 | _ | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 145 | 32434031010001450 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 146 | 32434031010001460 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 147 | 32434031010001470 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 148 | 32434031010001481 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 149 | 32434031010001490 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 150 | 32434031010001500 | 1.00 | 10,717.62 | 2,418.03 | 322.96 | 250.00 | 225.00 | 13,933.61 |
| 151 | 32434031010001510 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | | 11,290.58 |
| 152 | 32434031010001520 | 1.00 | 10,717.62 | 2,418.03 | 322,96 | 250.00 | 225.00 | 13,933.61 |
| 153 | 32434031010001530 | 1.00 | 10,717.62 | - | 322.98 | 250.00 | _ | 11,290.58 |
| 154 | 32434031010001540 | 1.00 | 10,717.62 | | 322.96 | 250.00 | 225.00 | 11,515,58 |
| 155 | 32434031010001550 | 1.00 | 10,717.62 | 2,418.03 | 322.96 | 250.00 | - | 13,708.61 |
| 156 | 32434031010001560 | 1.00 | 10,717.62 | 2,418.03 | 322.96 | 250.00 | 225.00 | 13,933,61 |
| 157 | 32434031010001570 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 158 | 32434031010001580 | 1.00 | 10,717.62 | 2,418.03 | 322.96 | 250.00 | 225.00 | 13,933.61 |
| 159 | 32434031010001590 | 1.00 | 10,717.62 | 2,418.03 | 322.96 | 250.00 | 225.00 | 13,933.61 |
| 160 | 32434031010001600 | 1.00 | 10,717.62 | | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 161 | 32434031010001610 | 1.00 | 10,717.62 | 2,418.03 | 322.96 | 250.00 | 225.00 | 13,933.61 |
| 162 | 32434031010001620 | 1.00 | 10,717.62 | 2,418.03 | 322.96 | 250.00 | 225.00 | 13,933.61 |



| Assmnt No. | Parcel Number | EBUs | Base Assessment | Meter Assessment | Electric Lateral Assessment | Phone Lateral Assessment | Cable Lateral Assessment | Total Assessment |
|---------------|-------------------|------|--------------------|---------------------|--------------------------------|-----------------------------|--------------------------|---------------------|
| 163 | 32434031010001630 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 164 | 32434031010001640 | 1.00 | 10,717.62 | 2,418.03 | 322.96 | 250.00 | 225.00 | 13,933.61 |
| 165 | 32434031010001650 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515,58 |
| 166 | 32434031010001660 | 1.00 | 10,717.62 | 2,418.03 | .322.96 | 250.00 | 225.00 | 13,933.61 |
| 167 | 32434031010001670 | 1.00 | 10,717.62 | 2,418,03 | 322.96 | 250.00 | 225.00 | 13,933.61 |
| 1 68 | 32434031010001680 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 169 | 32434031010001690 | 1.00 | 10,717.62 | 2,418.03 | 322.96 | 250.00 | 225.00 | 13,933.61 |
| 170 | 32434031010001700 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 171 | 32434031010001710 | 1.00 | 10,717.62 | 2,418.03 | 322.96 | 250.00 | 225.00 | 13,933.61 |
| 172 | 32434031010001720 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 173 | 32434031010001730 | 1.00 | 10,717.62 | 2,418.03 | 322.96 | 250.00 | 225.00 | 13,933.61 |
| 174 | 32434031010001740 | 1.00 | 10,717.62 | 2,418.03 | 322.96 | 250.00 | 225.00 | 13,933.61 |
| 175 | 32434031010001750 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | - | 11,290.58 |
| 176 | 32434031010001760 | 1.00 | 10,717.62 | 2,418.03 | 322.96 | 250.00 | 225.00 | 13,933.61 |
| 177 | 32434031010001770 | 1.00 | 10,717.62 | 2,418.03 | 322.96 | 250.00 | 225,00 | 13,933.61 |
| 178 | 32434031010001780 | 1.00 | 10,717.62 | 2,418.03 | 322.96 | 250.00 | 225.00 | 13,933.61 |
| 179 | 32434031010001790 | 1.00 | 10,717.62 | 2,418.03 | 322.96 | 250.00 | 225.00 | 13,933.61 |
| 180 | 32434031010001800 | 1.00 | 10,717.62 | 2,418.03 | 322.96 | 250.00 | 225.00 | 13,933.61 |
| 181 | 32434031010001810 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 182 | 32434031010001820 | 1.00 | 10,717.62 | 2,418.03 | 322.96 | 250.00 | 225.00 | 13,933.61 |
| 183 | 32434031010001830 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 184 | 32434031010001840 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 185 | 32434031010001850 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 186 | 32434031010001860 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 187 | 32434031010001870 | 1.00 | 10,717.62 | 2,418.03 | 322.96 | 250.00 | 225.00 | 13,933.61 |
| 188 | 32434031010001880 | 1.00 | 10,717.62 | 2,418.03 | 322.96 | 250.00 | 225.00 | 13,933.61 |
| 189 | 32434031010001890 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 190 | 32434031010001900 | 1.00 | 10,717.62 | 2,418.03 | 322.96 | 250.00 | 225.00 | 13,933.61 |
| 191 | 32434031010001910 | 1.00 | 10,717.62 | 2,418.03 | 322.96 | 250.00 | 225.00 | 13,933.61 |
| 192 | 32434031010001920 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 193 | 32434031010001930 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 194 | 32434031010001940 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |



| Assmnt No. | Parcel Number | EBUs | Base Assessment | Meter Assessment | Electric Lateral Assessment | Phone Lateral Assessment | Cable Lateral Assessment | Total Assessment |
|---------------|-------------------|------|--------------------|---------------------|--------------------------------|-----------------------------|-----------------------------|---------------------|
| 195 | 32434031010001951 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 196 | 32434031010001960 | 1.00 | 10,717.62 | 2,418.03 | 322.96 | 250.00 | 225.00 | 13,933.61 |
| 197 | 32434031010001970 | 1.00 | 10,717.62 | 2,418.03 | 322.96 | 250.00 | 225.00 | 13,933.61 |
| 198 | 32434031010001980 | 1.00 | 10,717.62 | 2,418.03 | 322.96 | 250.00 | 225.00 | 13,933.61 |
| 199 | 32434031010001990 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 200 | 32434031010002000 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 201 | 32434031010002010 | 1.00 | 10,717.62 | - | - | - | - | 10,717.62 |
| 202 | 32434031010002020 | 1.00 | 10,717.62 | - | - | - | • | 10,717.62 |
| 203 | 32434031010002030 | 1.00 | 10,717.62 | - | - | - | - | 10,717.62 |
| 204 | 32434031010002040 | 1.00 | 10,717.62 | - | 322,96 | 250,00 | 225.00 | 11,515.58 |
| 205 | 32434031010002050 | 1.00 | 10,717.62 | | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 206 | 32434031010002060 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 207 | 32434031010002070 | 1.00 | 10,717.62 | 2,418.03 | 322.96 | 250.00 | 225.00 | 13,933.61 |
| 208 | 32434031010002080 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 209 | 32434031010002090 | 1.00 | 10,717.62 | | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 210 | 32434031010002100 | 1.00 | 10,717.62 | 2,418.03 | 322.96 | 250.00 | 225.00 | 13,933.61 |
| 211 | 32434031010002110 | 1.00 | 10,717.62 | - | 322,96 | 250.00 | 225.00 | 11,515.58 |
| 212 | 32434031010002120 | 1.00 | 10,717.62 | ٠ - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 213 | 32434031010002130 | 1.00 | 10,717.62 | 2,418.03 | 322.96 | 250.00 | - | 13,708.61 |
| 214 | 32434031010002140 | 1.00 | 10,717.62 | 2,418.03 | 322.96 | 250.00 | 225.00 | 13,933.61 |
| 215 | 32434031010002150 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | - | 11,290.58 |
| 216 | 32434031010002160 | 1.00 | 10,717.62 | • | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 217 | 32434031010002170 | 1.00 | 10,717,62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 218 | 32434031010002180 | 1.00 | 10,717.62 | | 322.96 | 250.00 | - | 11,290.58 |
| 219 | 32434031010002190 | 1.00 | 10,717.62 | | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 220 | 32434031010002200 | 1.00 | 10,717.62 | 2,418.03 | 322.96 | 250.00 | 225.00 | 13,933.61 |
| 221 | 32434031010002210 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 222 | 32434031010002220 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 223 | 32434031010002230 | 1.00 | 10,717.62 | 2,418.03 | 322.96 | 250.00 | 225.00 | 13,933.61 |
| 224 | 32434031010002240 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 225 | 32434031010002250 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 226 | 32434031010002260 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |



| Assmnt No. | Parcel Number | EBUs | Base Assessment | Meter Assessment | Electric Lateral Assessment | Phone Lateral Assessment | Cable Lateral Assessment | Total Assessment |
|---------------|-------------------|--------|--------------------|---------------------|--------------------------------|-----------------------------|-----------------------------|---------------------|
| 227 | 32434031010002270 | 1.00 | 10,717.62 | | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 228 | 32434031010002280 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 229 | 32434031010002290 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 230 | 32434031010002300 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 231 | 32434031010002310 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 232 | 32434031010002320 | 1.00 | 10,717.62 | • | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 233 | 32434031010002330 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 234 | 32434031010002340 | 1.00 | 10,717.62 | - | 322,96 | 250.00 | - | 11,290.58 |
| 235 | 32434031010002350 | 1.00 | 10,717.62 | | 322,96 | 250,00 | 225.00 | 11,515.58 |
| 236 | 32434031010002360 | 1.00 | 10,717.62 | | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 237 | 32434031010002370 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 238 | 32434031010002380 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 239 | 32434031010002390 | 1.00 | 10,717.62 | - | 322.96 | 250.00 | 225.00 | 11,515.58 |
| 240 | 32434031010002400 | 1.00 | 10,717.62 | | 322.96 | 250.00 | 225.00 | 11,515.58 |
| NA | 32434031010002430 | 0.00 | | - | - | - | - | - |
| NA | 32434031010002440 | 0.00 | • | - | • | - | - | - |
| 241 | 32434031100002410 | 1.00 | 10,717.62 | - | - | - | - | 10,717.62 |
| 242 | 32434031100002420 | 1.00 | 10,717.62 | - | - | - | - | 10,717.62 |
| 243 | 32434031100002430 | 1.00 | 10,717.62 | 2,418.03 | 322.96 | 250.00 | 225.00 | 13,933.61 |
| BC | 32434031100002440 | 4.98 | 53,339.28 | 2,418.03 | 322.96 | 250.00 | 225.00 | 56,555.27 |
| NA | 32434031100010000 | 0.00 | | | 1 - | · . | · • | - |
| NA | 32434032000007010 | 0.00 | - | - | | | • | _ |
| Total | | 244.2B | \$ 2.618.049.30 | \$ 147.500.00 | \$ 68,455,76 | \$ 44,750.00 | \$ 38,926.00 | \$2.907.680.06 |

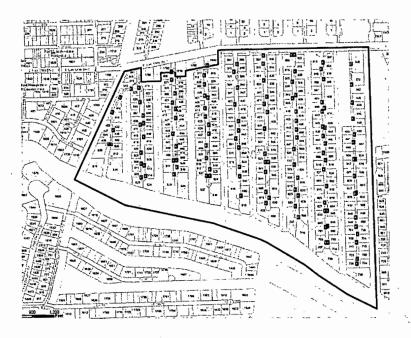


APPENDIX C

FORM OF NOTICE TO BE PUBLISHED

To be Published by August 25, 2020

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS



Notice is hereby given that the City Commission of Fort Lauderdale, Florida, will conduct a public hearing to hear objections of all interested persons to the final assessment resolution of the Las Olas Isles Underground Utility Line Facilities Assessment, as shown above, and to impose non-ad valorem assessments against certain property located therein and collecting the assessments on the ad valorem tax bill. The hearing will be held at 5:01 P.M. on September 14, 2020 in the City Commission Room, City Hall, 100 North Andrews Avenue, Fort Lauderdale, Florida. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the City Clerk's office at (954) 828-5002 two days prior to the meeting.

All affected property owners have a right to appear at the hearing and to file written objections with the City Commission within 20 days of this notice. Any person wishing to appeal any decision of the City Commission with respect to any matter considered will need a record and may wish to ensure that a verbatim record is made.

The assessments have been proposed to fund capital costs for construction of the Las Olas Underground Utility Line Facilities to serve the Las Olas Underground Special Assessment Area. The assessment will be divided among to specially benefitted tax parcels based upon the amount of Equivalent Benefit Units or EBUs attributable to each tax parcel. The Fiscal Year 2020-2021 assessment rates are as follows:

| Category | Billing Unit | Cost Per Billing Unit |
|------------------------|--------------|-----------------------|
| Single-Family Detached | EBU | \$529.59 |
| Residential Parcel | | + |

A more specific description of these assessment methodologies is set forth in the Declaration Resolution adopted by the City Commission on July 9, 2019. Copies of the Declaration Resolution, the plans and specifications for the Las Olas Underground Utility Line Facilities project, and the preliminary assessment rolls are available for inspection at the offices of the City Clerk, located at the City Hall, Fort Lauderdale, Florida.

Underground Utility Line Assessments will be collected by the Broward County Tax Collector on the ad valorem tax bill for a period of 30 years, commencing with the tax bill to be mailed in November 2020. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

| lf v | ou have an | v questions, | please contact | at | |
|------|------------|--------------|----------------|----|--|
| | | | | | |

NOTE: If any person decides to appeal any decision made with respect to any matter considered at this public meeting or hearing, he/she will need a record of the proceedings; and for such purpose he/she may need to ensure that verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. Anyone needing auxiliary services to assist in participation at the meeting, please contact the City Clerk at (954) 828-5002 two days prior to the meeting.

CITY CLERK OF FORT LAUDERDALE, FLORIDA

APPENDIX D

FORM OF NOTICE TO BE MAILED

CITY OF FORT LAUDERDALE CITY HALL 100 N. ANDREWS AVENUE FORT LAUDERDALE, FL 33301 CITY OF FORT LAUDERDALE, FLORIDA
NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR
COLLECTION OF NON-AD VALOREM ASSESSMENTS
TO FUND LAS OLAS ISLES UNDERGROUND UTILITY
LINE FACILITIES

| NOTICE DATE: | , 2020 | |
|--------------|--------|--|
| Sequence # | | |

Parcel ID #

«OwnerName» «OwnerName2» «OwnerAdd1» «City», «State» «Zip»

* * * * * NOTICE TO PROPERTY OWNER * * * *

Dear Property Owner:

An assessment program has been created to fund the costs to install underground utility line facilities within the Las Olas Isles Neighborhood within the City of Fort Lauderdale (City). The cost of the Las Olas Isles Underground Utility Line Facilities will be funded by assessments against the benefitted property within the City.

The annual assessment is based on the classification of each parcel of property and number of billing units contained therein. A more specific description of the improvements and the method of computing the assessment for each parcel of property are set forth in the Declaration Resolution adopted by the City on July 9, 2019. Copies of the Declaration Resolution and the preliminary Assessment Roll are available for your review at the City Clerk's Office. The City Clerk's Office is located on the 7th floor of City Hall, 100 N. Andrews Avenue, Fort Lauderdale, FL 33301.

The above parcel is classified as a Single-Family Detached Residential Parcel.

The type and number of billing units on the above parcel is <#> EBU.

The assessment project will be financed by special assessment bonds secured by the City. This will permit the costs attributable to your property to be amortized over a period of thirty (30) years. The annual assessment will include your share of the principal, interest, collection cost, and the amount Florida law requires the City to discount receipts for its annual budget. Annual assessments will be payable for thirty (30) years. Information regarding the assessment for your specific property is provided below.

| The | Annual | Assessment | for | Fiscal | Year | 2020-2021 | and | for | future | fiscal | years | for | the | above |
|------|--------|------------|-----|--------|------|-----------|-----|-----|--------|--------|-------|-----|-----|-------|
| parc | el is | | | | | | | | | | | | | |

The City intends to include the annual assessment on your ad valorem tax bill, commencing with the tax bill to be mailed to you in November 2020. Failure to pay your assessments will cause a tax certificate to be issued against the property which may result in a loss of title. The City intends to collect approximately \$____ annually in assessments, inclusive of all administrative and statutory discounts, over the next thirty (30) years for this project.

The City will hold a public hearing at 5:01 p.m., or as soon thereafter as the matter can be heard, on September 12, 2019, at the 1st Floor City Commission Chambers, City Hall, 100 N. Andrews Avenue, Fort Lauderdale, Florida, for the purpose of receiving comments on the proposed assessments, including collection on the ad valorem tax bill. You are invited to attend and participate in the public hearing or to file written objections with the City prior to or during the hearing. All affected property owners have a right to appear at the hearing and to file written objections with the City of Fort Lauderdale within 20 days of this notice. If you decide to appeal any decision made by the City with respect to any matter considered at the hearing, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. If you are a person with a disability who needs any accommodation or an interpreter to participate in this proceeding, you are entitled, at no cost to you, to the provision of certain assistance. Please contact the City Clerk's Office at (954) 828-5002 at least two days prior to the date of the hearing.

If you have any questions, please contact ______ at (____) ____, Monday through Friday between 8:00 a.m. and 4:30 p.m.

CITY OF FORT LAUDERDALE, FLORIDA