**RESOLUTION NO. 2025-08**

**A RESOLUTION OF THE SUN 'N LAKE OF SEBRING IMPROVEMENT DISTRICT LOCATED IN HIGHLANDS COUNTY, FLORIDA, RELATING TO DISTRICT OPERATION AND MAINTENANCE EXPENSES AND THE PROVISION OF DISTRICT SERVICES, FACILITIES, AND PROGRAMS; PROVIDING FOR THE FUNDING OF SUCH EXPENSES AND SERVICES THROUGH THE IMPOSITION AND COLLECTION OF ANNUAL NON-AD VALOREM SPECIAL ASSESSMENTS; ESTIMATING THE PORTION OF THE ANNUAL COST OF PROVIDING SUCH SERVICES TO BE FUNDED BY THE DISTRICT ASSESSMENTS; ESTABLISHING THE PROPOSED ASSESSMENT RATES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025; DIRECTING PREPARATION OF THE ASSESSMENT ROLL FOR SUCH FISCAL YEAR; ESTABLISHING A PUBLIC HEARING TO CONSIDER APPROVAL OF THE ASSESSMENT RATES FOR SUCH FISCAL YEAR; DIRECTING THE PROVISION OF NOTICE AND CERTAIN OTHER MATTERS IN CONNECTION THEREWITH; AND PROVIDING AN EFFECTIVE DATE.**

**NOW, THEREFORE, BE IT RESOLVED BY THE SUN 'N LAKE OF SEBRING IMPROVEMENT DISTRICT, FLORIDA, AS FOLLOWS:**

## ARTICLE I
## DEFINITIONS AND FINDINGS

**SECTION 1.01. AUTHORITY.** This Resolution is adopted pursuant to Highlands County Ordinance Number 74-4, as amended, currently codified in Chapter 9, Article V of the Highlands County Code of Ordinances (the "District Charter"), Chapter 189, Florida Statutes, Section 197.3632, Florida Statutes, and other applicable provisions of law (collectively, the "Act").

**SECTION 1.02. DEFINITIONS.** As used herein, the following terms shall have the following meanings:

"Annual Rate Resolution" means the resolution described in Section 4.02 of this Resolution, approving an Assessment Roll for a specific Fiscal Year.

"Assessed Parcels" means Tax Parcels subject to the Assessments imposed by this Resolution.

"Assessed Service Cost" means the portion of the annual cost of providing the District Services to be funded by District Maintenance Assessments each year.

"Assessment Coordinator" means the District General Manager or such person's designee.

"Assessment Roll" means the list of Assessed Parcels subject to the District Maintenance Assessments for each Fiscal Year. References to the term "Assessment Roll" include, as the context requires, any electronic spreadsheet or database maintained by the District containing a list of Assessed Parcels, the current principal balance imposed against such parcels and other related information, and the "non-ad valorem assessment roll" contemplated by the Uniform Assessment Collection Act that is certified to the Tax Collector for collection of annual installments of the Assessments.

"Assessments" or "District Maintenance Assessments" means the special assessments, sometimes called non-ad valorem assessments, imposed by the District to fund the Assessed Service Cost of the District Services each year.

"Board Secretary" means the official custodian of all District records and papers of an official character, or any deputy, interim, or acting clerk.

"Collection Costs" means the costs and expenses budgeted, incurred, or contracted for by the District during any Fiscal Year in connection with annual administration and collection of the Assessments including, but not limited to, any service charges of the Tax Collector or Property Appraiser pursuant to the Act and amounts necessary to off-set any applicable statutory discounts for the early payment of ad valorem taxes and non-ad valorem assessments.

"District" means the Sun 'n Lake of Sebring Improvement District, or, as the context requires, the District Board.

"District Board" means the Board of Supervisors of the District.

"District Services" or "Services" means the annual operation and maintenance activities of the District, together with the services, facilities and programs provided by the District for the benefit of District residents and property owners each year, as further described in Appendix D.

"Fiscal Year" means the period commencing on October 1 of each year and continuing through the next succeeding September 30, or such other period as may be prescribed by law as the fiscal year for the District.

"Fiscal Year 2025-2026" or "FY2025-2026" means the Fiscal Year commencing October 1, 2025.

"Preliminary Rate Resolution" or "Resolution" means this Resolution.

"Property Appraiser" means the Highlands County Property Appraiser.

"Tax Collector" means the Highlands County Tax Collector.

"Tax Parcel" means a parcel of property to which the Property Appraiser has assigned a distinct ad valorem property tax identification number.

"Tax Roll" means the real property ad valorem tax assessment roll maintained by the Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

"Uniform Assessment Collection Act" means Section 197.3632, Florida Statutes, or any successor statutes authorizing the levy, imposition, collection, and enforcement of non-ad valorem assessments on the same bill as ad valorem taxes, and any applicable regulations.

**SECTION 1.03. INTERPRETATION.** Unless the context indicates otherwise, words importing the singular number include the plural number, and vice versa; the terms "hereof," "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.

**SECTION 1.04. FINDINGS.** It is ascertained, determined, and declared that:

(A) The District is authorized by Section 9-153 of the District Charter to impose a non-ad valorem special assessment to maintain and preserve the improvements of the District and provide District Services.

(B) Pursuant to the District Charter and the Act, the District provides District Services to its residents and property owners each year, and levies and collects annual Assessments to fund a portion of the costs associated with the provision of such District Services. The costs of providing District Services which are not funded by District Maintenance Assessments are paid by other revenues of the District.

(C) The District Board adopts this Preliminary Rate Resolution to commence the process for imposing District Maintenance Assessments for Fiscal Year 2025-2026 to fund the annual costs associated with providing District Services in such Fiscal Year.

(D) The imposition of Assessments against each lot or taxable unit on a flat rate basis based on the category of development of each lot is an equitable and fair approach to apportioning the special benefits conveyed by the District Services to Assessed Parcels.

(E) All Assessed Parcels within the District boundaries are specially benefitted by such services and activities.

(F) The benefits provided by the District, funded by the District Maintenance Assessments, past and current, were and are reasonable, appropriate, proportionately distributed and such benefits outweigh the burdens imposed upon the property within the District.

(G) The special benefits conveyed to Assessed Parcels by the Services include, but are not limited to, the provision, maintenance, preservation and operation of District facilities and programs which enhance and increase use and enjoyment of the property, and increase the utility, marketability and value of the property.

(H) The District Board finds and determines that the Assessments to be imposed in accordance with this Resolution provide an equitable method of funding the Services by fairly and reasonably allocating the Assessed Service Cost based on the special benefit derived by Assessed Parcels in the manner described in this Resolution.

(I) The District Maintenance Assessment has historically been collected by direct billing, though the District has previously collected such assessments pursuant to the uniform method of collecting non-ad valorem assessments authorized by the Uniform Assessment Collection Act which allows non-ad valorem special assessments to be

collected on the annual property tax bill in the same manner as provided for ad valorem taxes (the "Uniform Method").

(J) The Uniform Method with its enforcement provisions including the use of tax certificates and tax deeds for enforcing against any delinquencies, is more fair to the delinquent property owner than traditional lien foreclosure methodology.

(K) The Uniform Method will provide for more efficiency of collection by virtue of the assessments being on the tax bill issued by the Tax Collector which will produce positive economic benefits to the District.

(L) The Board previously adopted Resolution No. 2024-06 on December 17, 2024, pursuant to Section 197.3632(3)(a) of the Uniform Assessment Collection Act to state the District's intent to use the Uniform Method for collecting the District Maintenance Assessments, commencing with the tax bill mailed in November 2025.

## ARTICLE II
## NOTICE AND PUBLIC HEARING

**SECTION 2.01. ESTIMATED ASSESSED SERVICE COST.** The estimated Assessed Service Cost for Fiscal Year 2025-2026 is $4,809,746.09. The Assessed Service Cost will be funded through the imposition of District Maintenance Assessments against Assessed Parcels in the manner set forth in this Resolution.

**SECTION 2.02. ASSESSMENT ROLL.**

(A) The Assessment Coordinator is authorized and directed to facilitate preparation of the preliminary Assessment Roll for Fiscal Year 2025-2026 in the manner provided by this Resolution and the Uniform Assessment Collection Act.

(B) The Assessments included on such preliminary Assessment Roll will be allocated among the parcels of real property within the District specially benefited by the District Services, in accordance with the methodology and rates proposed in this Resolution.

(C) The Assessment Roll will be maintained on file in the offices of the Board Secretary and open to public inspection. The foregoing will not be construed to require that the Assessment Roll be in printed form if the amount of the Assessment for each Assessed Parcel can be determined by use of a computer terminal or internet access available to the public.

**SECTION 2.03. PUBLIC HEARING.** A public hearing will be conducted by the District Board at 5:30 pm. on August 19th, 2025, at the Board Chambers, 3500 Edgewater Drive, Sebring, Florida 33872 to consider adoption of the Annual Rate Assessment Resolution for Fiscal Year 2025-2026 which resolution will (i) confirm, modify, or repeal this Preliminary Rate Resolution, (ii) approve the Assessment rate schedule and final Assessment Roll for such Fiscal Year, and (iii) provide for collection of the District Maintenance Assessments pursuant to the Uniform Assessment Collection Act commencing in November 2025, unless determined otherwise by the Annual Rate Resolution or any subsequent resolution of the District Board.

**SECTION 2.04. NOTICE BY PUBLICATION.** The Assessment Coordinator will publish once in a newspaper of general circulation within the District a notice stating that at a public hearing of the District Board will take place at the time and place established in Section 2.03. Such publication will occur at least 20 calendar days prior to the public hearing and will indicate that the District Board will hear comments and objections of all interested persons to adoption of the Annual Rate Resolution and approval of the Assessment Roll. Such published notice will be in substantially the form attached as Appendix A.

**SECTION 2.05. NOTICE BY MAIL.** In addition to the published notice required by Section 2.04, the Assessment Coordinator will provide notice of the public hearing and proposed Assessments by first class mail to the owner of each parcel of property subject to the Assessments. The mailed notice will be in substantially the form attached as Appendix B. Notice will be mailed at least 20 calendar days prior to the public hearing to each property owner at such address as is shown on the Tax Roll on the twentieth calendar day prior to the date of mailing. Notice will be deemed mailed upon delivery thereof to the possession of the U.S. Postal Service. The Assessment Coordinator may provide proof of such notice by affidavit.

## ARTICLE III

## ASSESSMENTS

**SECTION 3.01. DESCRIPTION OF PROPERTY SUBJECT TO DISTRICT MAINTENANCE ASSESSMENTS.** The Assessed Parcels include all Tax Parcels in the District, the boundaries of which are described in Section 9-82 of the District Charter as may be amended from time to time, which are not exempted hereunder or by Florida law from the imposition of non-ad valorem special assessments by the District. Any Tax Parcels held in the name of Highlands County, or its board of county commissioners, title to which escheated to Highlands County by tax deeds issued by virtue of the escheatment

provisions of Section 197.502(8), Florida Statutes, or held in the name of Highlands County, will not be subject to District Maintenance Assessments.

**SECTION 3.02. IMPOSITION OF ASSESSMENTS.** Assessments will be imposed against Assessed Parcels located within the District, the annual amount and term of which will be computed for each Tax Parcel in accordance with this Article III. When imposed, the Assessment for each Fiscal Year will constitute a lien upon Assessed Parcels as provided in the Section 4.04 of this Resolution.

**SECTION 3.03. ASSESSMENT RATE SCHEDULE FOR FISCAL YEAR 2025-2026.**

(A) The proposed schedule of rates for the District Maintenance Assessments for Fiscal Year 2025-2026 is attached as Appendix C and is incorporated in this Resolution by reference.

(B) The proposed rate schedule recognizes the relative special benefit conveyed to, and the relative demand for District Services by, parcels of varying size and development and use intensity.

(C) Such schedule presents a fair and reasonable apportionment of the benefits and costs of providing the Services among the Assessed Parcels subject to the District Maintenance Assessments.

## ARTICLE IV
## ASSESSMENT COLLECTION AND ANNUAL ADMINISTRATION

**SECTION 4.01. METHOD OF COLLECTION.** Unless determined otherwise by the Annual Rate Resolution or any subsequent resolution, the District Maintenance Assessments will be collected on the annual property tax bill pursuant to the Uniform Assessment Collection Act commencing with the tax bill mailed in November 2025. Each Assessment will be increased as necessary to account for the Collection Costs incurred by the District in collecting the annual installments pursuant to the Uniform Assessment Collection Act.

**SECTION 4.02. ANNUAL RATE RESOLUTION.**

(A) For each Fiscal Year, the District Board shall adopt a Preliminary Rate Resolution and an Annual Rate Resolution during its budget adoption process for each to undertake the process for approving the schedule of Assessment Rates and the

Assessment Roll for such Fiscal Year. The Assessment Roll for any future Fiscal Year, as prepared in accordance with the Preliminary Rate Resolution, will be confirmed or amended by the Annual Rate Resolution to reflect the then applicable amount to be paid by the Assessments.

(B) If the proposed Assessment for any parcel of property exceeds the maximum assessment rate described in the notices provided pursuant to Section 2.05 of this Resolution or if an Assessment is imposed against property not previously subject to an Assessment, the District Board will provide notice to the owner of such property in accordance with Section 2.05 of this Resolution and conduct a public hearing prior to adoption of the Annual Rate Resolution. The Annual Rate Resolution will be adopted according to the procedures provided in the Uniform Assessment Collection Act. Failure to adopt an Annual Rate Resolution during the budget adoption process may be cured at any time.

(C) Upon adoption of the Annual Rate Resolution for each Fiscal Year, the Assessment Coordinator will cause the certification and delivery of the Assessment Roll to the Tax Collector by September 15, in the manner prescribed by the Uniform Assessment Collection Act.

**SECTION 4.03. EFFECT OF FY2025-2026 ANNUAL RATE RESOLUTION AND SUBSEQUENT ANNUAL RATE RESOLUTIONS.** The adoption of the Annual Rate Resolution for Fiscal Year 2025-2026 or of an Annual Rate Resolution for any Fiscal Year thereafter requiring notice as provided in Section 4.02 of this Resolution will be the final adjudication of the issues presented (including, but not limited to, the schedule of rates, the apportionment of benefits among Assessed Parcels, the maximum annual Assessment for each parcel, the adoption of the Assessment Roll and the levy and lien of the Assessments), unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of the District Board's adoption of the Annual Rate Resolution. The Assessments for each Fiscal Year will be established upon adoption of the Annual Rate Resolution.

**SECTION 4.04. LIEN OF ASSESSMENTS.** Upon adoption of the Annual Rate Resolution for Fiscal Year 2025-2026 and the Annual Rate Resolution for each Fiscal Year thereafter, Assessments will constitute a lien against assessed property equal in rank and dignity with the liens of all state, county, district, or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien will be superior in dignity to all other liens, titles and claims, until paid. The lien will be deemed perfected upon adoption by the District Board of the Annual Rate Resolution and will attach to the

property included on the Assessment Roll as of the prior January 1, the lien date for ad valorem taxes.

**SECTION 4.05. REVISIONS TO ASSESSMENTS.** If any Assessment made under the provisions of this Resolution is either in whole or in part annulled, vacated, or set aside by the judgment of any court, or if the District Board is satisfied that any such Assessment is so irregular or defective that the same cannot be enforced or collected, or if the District Board has omitted the inclusion of any property on the Assessment Roll which property should have been so included, the District Board may take all necessary steps to impose a new Assessment against any property benefited by the Services, following as nearly as may be practicable the provisions of this Preliminary Rate Resolution and the Uniform Assessment Collection Act, and in case such second Assessment is annulled, the District Board may levy and impose other Assessments until a valid Assessment is imposed.

**SECTION 4.06. PROCEDURAL IRREGULARITIES.** Any informality or irregularity in the proceedings in connection with the levy of any Assessment under the provisions of this Preliminary Rate Resolution will not affect the validity of the same after the approval of such Assessment, and any Assessment as finally approved will be competent and sufficient evidence that such Assessment was duly levied, that the Assessment was duly made and adopted, and that all proceedings related to such Assessment were duly had, taken, and performed as required by this Preliminary Rate Resolution; and no variance from the directions of this Resolution will be held material unless it be clearly shown that the party objecting was materially injured. Notwithstanding the provisions of this Section, any party objecting to an Assessment imposed pursuant to this Preliminary Rate Resolution must file an objection with a court of competent jurisdiction within the time periods prescribed by this Resolution.

**SECTION 4.07. CORRECTION OF ERRORS AND OMISSIONS.**

(A) No act of error or omission on the part of the District Board, Assessment Coordinator, Property Appraiser, Tax Collector, or their deputies or employees, will operate to release or discharge any obligation for payment of any District Maintenance Assessment imposed by the District Board under the provisions of this Preliminary Rate Resolution.

(B) In the event that the amount of the Assessment imposed against any Assessed Property is incorrect under the terms of the apportionment methodology and rate schedule adopted by the District Board in the Annual Rate Resolution, the amount of the Assessment attributed to such property may be corrected at any time by the

Assessment Coordinator, including upon presentation of competent substantial evidence by the owner of such parcel. Any such correction that reduces an Assessment will be considered valid from the date on which the Assessment was imposed and will in no way affect the enforcement of the Assessment imposed under the provisions of this Preliminary Rate Resolution. Any such correction which increases an Assessment or imposes an assessment on omitted property will first require notice to the affected owner at the address shown on the Tax Roll notifying the owner of the date, time, and place that the District Board will consider confirming the correction and offering the owner an opportunity to be heard.

(C) After the Assessment Roll has been delivered to the Tax Collector in accordance with the Uniform Assessment Collection Act, any changes, modifications, or corrections thereto will be made in accordance with the procedures applicable to errors and insolvencies for ad valorem taxes.

## ARTICLE V
## GENERAL PROVISIONS

**SECTION 5.01. SEVERABILITY.** The provisions of this Resolution are severable and if any section, subsection, sentence, clause, or provision is held invalid by any court of competent jurisdiction, the remaining provisions of this Resolution will not be affected.

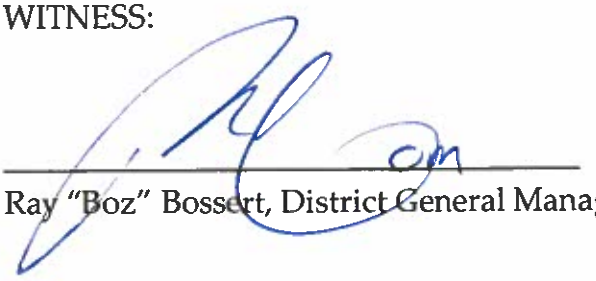
**SECTION 5.02. ALTERNATIVE METHOD.** This Resolution will be deemed to provide an additional and alternative method for the doing of the things authorized by this Resolution and will be regarded as supplemental and additional to other powers conferred by law, and will not be regarded as in derogation of any powers now existing or which may come into existence. This Resolution, being necessary for the health, safety, and welfare of the inhabitants of the District, will be liberally construed to effectuate its purposes.

**SECTION 5.03. EFFECTIVE DATE.** This Preliminary Rate Resolution will take effect immediately upon its passage and adoption.

**DONE AND ADOPTED**, this 1st day of July 2025.

By: _____
Mike Gilpin, President

WITNESS:



Ray "Boz" Bossert, District General Manager

ATTEST:

Jacqueline Vaughan

Jacqueline Vaughan, Board Secretary

Date filed with Board Secretary: 7/2/25

# APPENDIX A
# FORM OF PUBLISHED NOTICE

**SUN 'N LAKE OF SEBRING IMPROVEMENT DISTRICT**
**NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS**

[INSERT GEOGRAPHIC DEPICTION/MAP OF DISTRICT]

The Board of Supervisors (the "Board") of Sun 'n Lake of Sebring Improvement District (the "District') imposes special assessments, sometimes referred to as non-ad valorem assessments, each year to fund a portion of the District's annual operation and maintenance expenses and the provision of District services, facilities and programs. The Board is currently in the process of approving the assessment rates for the fiscal year commencing October 1, 2025 ("Fiscal Year 2025-2026"). The Board is considering a rate increase of up to 5% compared to the prior year, to account for inflation and the increased costs to the District in providing the services.

Notice is hereby given that the Board will conduct a public hearing to consider approval of the following assessment rates for Fiscal Year 2025-2026:

[INSERT SCHEDULE OF PROPOSED RATES]

The hearing will be held at _____ p.m. on August _____, 2025 in the Board Chambers, 3500 Edgewater Drive, Sebring, Florida, for the purpose of receiving public comment on the special assessments. All affected property owners have a right to appear at the hearing and to file written objections with the Board prior to or during the public hearing. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person 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. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Board Secretary at least forty-eight (48) hours prior to the date of the hearing.

A more specific description of the services and the assessments are set forth in Resolution No. 2025-__ adopted by the Board on July 1, 2025 (the "Preliminary Rate Resolution"). Copies of the Preliminary Rate Resolution and the proposed assessment roll showing each parcel and lot to be assessed and the amount to be assessed against each will be open for inspection by the public at the District's main office located at 5306 Sun N Lake Blvd, Sebring, Florida 33872.

The District's annual service assessments have historically been collected by direct billing. The District intends to begin collection of the annual service assessments on the ad valorem property tax bill issued by the Highlands County Tax Collector each November commencing in November 2025, as authorized by Section 197.3632, Florida Statutes. Florida law provides that failure to pay assessments collected on the annual property tax bill will cause a tax certificate to be issued against the property which may result in a loss of title.

The total revenue to be collected by the District through non-ad valorem assessments for Fiscal Year 2025-2026 is estimated to be $4,809,746.09.

For fiscal years following Fiscal Year 2025-2026, the rate of assessment may increase by up to __% over the prior year without additional notice.

If you have any questions, please contact the District General Manager at 863-382-2196.

BOARD OF SUPERVISORS

SUN 'N LAKE OF SEBRING IMPROVEMENT DISTRICT

[To be published at least twenty days before the public hearing]

# APPENDIX B
# FORM OF MAILED NOTICE

[To be mailed at least twenty days before the public hearing]

[DISTRICT LETTERHEAD]

_____, 2025

[Property Owner Name]
[Street Address]
[District, State and zip]

Re: Sun N Lake of Sebring Improvement District; Public Hearing to Consider Approval of Annual Assessment Rates
Parcel Number [Insert Number]
Property Address [Insert]

Dear Property Owner:

The Board of Supervisors (the "Board") of Sun 'n Lake of Sebring Improvement District (the "District') imposes special assessments, sometimes referred to as non-ad valorem assessments, each year to fund a portion of the District's annual operation and maintenance expenses and the provision of District services, facilities and programs. The Board is currently in the process of approving the assessment rates for the fiscal year commencing October 1, 2025 ("Fiscal Year 2025-2026"). The Board is considering a rate increase of up to 5% compared to the prior year, to account for inflation and the increased costs to the District in providing the services.

Notice is hereby given that the Board will conduct a public hearing to consider approval of the following assessment rates for Fiscal Year 2025-2026:

[INSERT SCHEDULE OF PROPOSED RATES]

Assessment information for the above parcel is as follows:

Category of Development/Property Type:
Number of Billing Units: _____ [dwelling units/square feet]
Maximum assessment rate for Fiscal Year 2025-2026: $_____ per [dwelling unit/square foot]
Total assessment for the above parcel for Fiscal Year 2025-2026: $_____

For fiscal years after Fiscal Year 2025-2026, the annual assessment may be increased by up to 3% over the prior year without additional notice. Please note the assessment for the above parcel is based on its category of development. In the event the category of development changes due to due to development or redevelopment of the property, or a change in use of the property by the property owner, then the rate for the new category shall be applied without further notice.

The hearing will be held at _____ p.m. on August _____, 2025 in the Board Chambers, 3500 Edgewater Drive, Sebring, Florida, for the purpose of receiving public comment on the special assessments. All affected property owners have a right to appear at the hearing and to file written objections with the Board prior to or during the public hearing. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person 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. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Board Secretary at least forty-eight (48) hours prior to the date of the hearing.

A more specific description of the services and the assessments are set forth in Resolution No. 2025-08 adopted by the Board on July 1, 2025 (the "Preliminary Rate Resolution"). Copies of the Preliminary Rate Resolution and the proposed assessment roll showing each parcel and lot to be assessed and the amount to be assessed against each are available for inspection by the public at the District's main office located at 5306 Sun N Lake Blvd, Sebring, Florida 33872.

The District's annual service assessments have historically been collected by direct billing. The District intends to begin collection of the annual service assessments on the ad valorem property tax bill issued by the Highlands County Tax Collector each November commencing in November 2025, as authorized by Section 197.3632, Florida Statutes. Florida law provides that failure to pay assessments collected on the annual property tax bill will cause a tax certificate to be issued against the property which may result in a loss of title.

The total revenue to be collected by the District through non-ad valorem assessments for Fiscal Year 2025-2026 is estimated to be $4,809,746.09.

For fiscal years following Fiscal Year 2025-2026, the rate of assessment may increase by up to ___% over the prior year without additional notice.

If you decide to appeal any decision made by the Board 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. In accordance with the Americans with Disabilities Act, if you need a special accommodation or an interpreter to participate in this proceeding, please contact the Board Secretary at least forty-eight (48) hours prior to the date of the hearing.

If you have any questions or feel the proposed assessment for your property as shown above is incorrect, please contact the District General Manager at 863-382-2196.

******* SEND NO MONEY NOW – THIS IS NOT A BILL *******

# APPENDIX C
# PROPOSED SCHEDULE OF ASSESSMENT RATES FOR FISCAL YEAR 2025-2026

## Sun 'N Lake of Sebring Improvement District FY 2025-2026 Assessment Rates

| Category Number | Prop. Type | FY 2025-2026 5% | | Number of Parcels (start of year) |
|---|---|---|---|---|
| 1 | Unimproved Lots (per lot) | $177.47 | | 2,752 |
| 2 | Lot with road/drainage (per lot) | $442.44 | | 3,666 |
| 3 | Single family (per unit) | $884.89 | | 2,651 |
| 4 | Condomonium (per unit) | $884.89 | | 280 |
| 5 | Multi-family (per unit) | $884.89 | | 105 |
| 6 | Unified Lots (per unit) | $1,327.33 | | 5 |
| 7 | Retirement/Rest Home (per room) | $486.20 | | 3 |
| 8 | Stores, 1 story (per lot) | $866.65 | | 11 |
| 9 | Community shopping (per lot) | $1,159.60 | | 1 |
| 10 | Professional buildings (per lot) | $1,619.05 | | 44 |
| 11 | Parking Lots (per lot) | $655.16 | | 5 |
| 12 | Commerical Acreage (per acre) | $1,548.56 | | 3 |
| 13 | Mixed Use (per unit) | $486.20 | | 7 |
| 14 | Light manufacturing (per lot) | $866.65 | | 4 |
| 15 | Churches (per lot) | $205.74 | | 5 |
| 16 | Utilities (per lot) | $442.44 | | 1 |
| 17 | Warehousing/Distribution (per lot) | $1,141.36 | | 5 |
| 18 | Private Schools (per lot) | $734.17 | | 2 |
| 19 | Golf Course Added Fee (*current, $84.50 per lot*) | $70,539.71 | | 795* |
| 20 | Croix Hotel (*current, $463.05 per room*) | $61,261.52 | | 1 |
| 21 | Private Hospitals | | | 4 |
| | AdventHealth Hospital *(current, $441 per lot)* | $131,065.61 | | |
| | AdventHealth Other Buildings *(current, $441 per lot)* | $8,338.37 | | |
| 22 | Tanglewood Special Purpose (*current, $985.14 per acre*) | $319,866.58 | | 2 |
| 23 | **Government Parcels** | Exempt | | 553 |
| 24 | **District Parcels** | Exempt | | 2,153 |
| 25 | Headers/Inactive Properties | Exempt | | 134 |
| | | Total # of Parcels: | | 12,397 |

*795* Golf Lot Parcels included in other categories

## APPENDIX D
## DISTRICT SERVICES FUNDED BY ASSESSMENTS

1. Construction, maintenance, and upkeep of all buildings and facilities necessary for operation and administration of the District, to include administrative offices and recreational uses.

2. Maintenance and operation of infrastructure which supports the entire District, to include roads, drainage systems, water retention areas, and similar infrastructure which is critical to provide capacity for both current and future development.

3. The maintenance of recreational facilities, to include country club operations consisting of championship golf courses with restaurant and lounge operations, tennis courts, shuffleboard courts, and all amenities associated therewith; and open park recreation areas, nature trails and conservation areas.

4. The provision of an enhanced security force, which benefits properties by prevention and detection of illegal dumping on vacant lands of garbage and hazardous waste, to include batteries, tires and used engine oil, and rubbish, as well as acting as a deterrent to and detection of vandalism and crime within the District.

5. The provision of mosquito control, which benefits property in that it provides an environment in which the presence of mosquitos is reduced, thus making the property more desirable for residential habitation and resulting in increased valuation.

6. The provision of lighting, which provides a more open and visible environment which results in reduction in crime and increased public safety.

7. The provision of sidewalks, which allows for pedestrian traffic to be removed from the roadways and provides a safe means of pedestrian traffic, thus increasing public safety and beautification within the community.

8. The maintenance of conservation area for the Florida scrubjay, established pursuant to permitted mitigation for development of areas in which the Florida Scrubjay, a threatened species, resides. The preserve allows development of other areas located within the District which constitute habitat for the Florida scrubjay. The conservation area constitutes mitigation for take of the scrubjay habitat within all of the areas to be

developed within the District. The District further maintains all scrubjay preservation areas in perpetuity pursuant to the requirements of the various permits issued, as approved by the U.S. Fish and Wildlife Service and the Florida Game and Fresh Water Fish Commission.

9. Ownership and maintenance of all public roads within the District, with the current exception of Sun 'n Lake Boulevard (maintained by Highland County), and roads within the Tanglewood Manufactured Home and RV Retirement Resort area and Magnolia Place subdivision (gated communities with private roads maintained by the developer).

10. The provision of facilities and necessary infrastructure for development within the District, to include central water and sewer plants and central water and sewer lines to service property that is to be developed, as well as maintenance of water and sewer lines that are currently in place.

11. The provision, maintenance, and administration of a Community Center for the benefit and use of the residents within the District.

12. The mowing and maintaining of the rights of way along District roads, as well as mowing and maintaining all drainage swales within the District.

13. The maintenance of all stormwater management areas servicing the separate drainage basins located within the District.

14. The landscaping of the common areas within the District for beautification of the District, as well as maintaining and landscaping the primary entrance to the Improvement District at Sun 'n Lake Boulevard for the benefit of the residents within the District.

15. The provision and maintenance of all entrance signs and other signs for use of the general populace within the District.

16. The provision of golf course maintenance, to include the renovation of irrigation systems, reworking drainage on greens, replanting greens, redesigning greens and tee boxes, and otherwise maintaining the golf course to appropriate championship standards to preserve its integrity and value.

17. Liaison and coordination of District staff with the County Planning Commission to ensure the preservation of all previously vested development rights and zoning within the District.