

HOUSE OF REPRESENTATIVES LOCAL BILL STAFF ANALYSIS

BILL #: CS/CS/HB 1203 Cedar Hammock Fire Control District, Manatee County

SPONSOR(S): Local Government Affairs Subcommittee, Steube

TIED BILLS: **IDEN./SIM. BILLS:**

REFERENCE	ACTION	ANALYST	STAFF DIRECTOR or BUDGET/POLICY CHIEF
1) Local Government Affairs Subcommittee	13 Y, 0 N, As CS	Miller	Miller
2) Finance & Tax Committee	16 Y, 0 N, As CS	Pewitt	Langston
3) Local & Federal Affairs Committee			

SUMMARY ANALYSIS

HB 1203 amends the special acts comprising the charter of the Cedar Hammock Fire Control District to incorporate a number of changes since the charter was recodified in 2000. The changes include:

- Revising the district's boundary description;
- Revising terms and conditions resulting from a successful merger with another fire control district in 2007;
- Codifying referendum results authorizing the District to increase impact fees;
- Codifying referendum results authorizing the District to impose annual ad valorem taxes at a rate not to exceed 3.75 mills;
- Revising the terms pertaining to the District's authority to levy non-ad valorem assessments, including the Board's authority to adjust rates under general law;
- Removing the schedule of non-ad valorem assessments provided in the charter in 2000; and

The Economic Impact Statement submitted with the bill indicates no changes in revenues or expenditures because of the bill.

The bill takes effect upon becoming law.

FULL ANALYSIS

I. SUBSTANTIVE ANALYSIS

A. EFFECT OF PROPOSED CHANGES:

Present Situation

Ch. 191, F.S.: Independent Special Fire Control Districts

An independent special fire control district is a type of independent special district¹ created by the Legislature for the purpose of providing fire suppression and related activities within the territorial jurisdiction of the district.² Chapter 191, F.S., the “Independent Special Fire Control District Act,” is intended to provide standards, direction, and procedures for greater uniformity in the operation and governance of these districts, including financing authority, fiscally-responsible service delivery, and election of members to the governing boards for greater public accountability.³ Chapter 191 controls over more specific provisions in any special act or general law of local application creating a district’s charter.⁴ The Chapter requires every district be governed by a five member board⁵ and provides for:

- General powers;⁶
- Special powers;⁷
- Authority and procedures for the assessment and collection of ad valorem taxes;⁸
- Authority and procedures for the imposition, levy and collection of non-ad valorem assessments, charges, and fees such as impact fees;⁹ and
- Issuance of district bonds and evidence of debt.¹⁰

The territorial boundaries of an independent special fire control district may be modified, extended, or enlarged with the approval or ratification of the Legislature.¹¹

Ad Valorem Taxation

Independent special fire control districts are authorized to levy and assess ad valorem taxes on all taxable property in the district. Ad valorem assessments for operating expenses, exclusive of debt service on bonds, cannot exceed 3.75 mills unless a higher rate was previously authorized by law and approved by referendum of the qualified voters in the district.¹² Under the statute, a referendum is not required to levy ad valorem taxes in an amount previously authorized by general or special law.

Non-Ad Valorem Assessments

¹ A “special district” is “a local unit of special purpose...government within a limited boundary, created by general law, special act, local ordinance, or by rule of the Governor and Cabinet.” S. 189.012(6), F.S. An “independent special district” is characterized by having a governing body the members of which are not identical in membership to, nor all appointed by, nor any removable at will by, the governing body of a single county or municipality, and the district budget cannot be affirmed or vetoed by the governing body of a single county or municipality. S. 189.012(3), F.S. As a type of independent special district, independent special fire control districts are also subject to applicable provisions of Chapter 189, F.S. S. 191.003(5), F.S.

² S. 191.003(5), F.S.

³ Ch. 97-256, s. 2, Laws of FL, codified as s. 191.002, F.S.

⁴ S. 191.004, F.S. Provisions in other laws pertaining to district boundaries or geographical sub-districts for electing members to the governing board are excepted from this section.

⁵ S. 191.005(1)(a), F.S.

⁶ S. 191.006, F.S. For example, the power to sue and be sued in the name of the district, the power to contract, and the power of eminent domain.

⁷ S. 191.008, F.S.

⁸ Ss. 191.006(14) & 191.009(1), F.S.

⁹ Ss. 191.006(11), (15), 191.009(2), (3), (4), 191.011, F.S.

¹⁰ S. 191.012, F.S.

¹¹ S. 191.014(2), F.S.

¹² S. 191.009(1), F.S.

The charters of all independent special districts must provide for the collection of annual non-ad valorem assessments¹³ pursuant to ch. 197, F.S., or monthly assessments pursuant to ch. 170, F.S.¹⁴ Independent special fire control districts are authorized to levy non-ad valorem assessments for facilities and services authorized under ch. 191, F.S., as well as the district's enabling legislation.¹⁵ While a district may be authorized to provide emergency medical and transport services,¹⁶ a district levying a non-ad valorem assessment for such services must cease collecting ad valorem taxes for the same services.¹⁷ To levy non-ad valorem assessments, the district board must follow the specific statutory procedures,¹⁸ including adopting by resolution an assessment roll and detailed description of the relevant services, expenses, lands subject to assessment, and other required factors.¹⁹

Impact Fees

The board of an independent fire control district may adopt a schedule of impact fees for new construction if so authorized by special act or other general law and if the general purpose local government has not adopted an impact fee for fire services that is distributed to the district for construction within that government's boundaries.²⁰ Impact fees must be kept separate from other revenues and used exclusively to acquire, purchase, or construct new facilities needed to provide fire and emergency services to new construction.

Cedar Hammock Fire Control District

Cedar Hammock Fire Control District (District) is an independent fire control district in Manatee County first created and authorized by the Legislature in 1957.²¹ Operating four fire stations in a 25 square mile area, the District serves a seasonal population between 50,000 – 70,000 and responds to over 5,000 emergency calls annually.²²

For fiscal year 2014-2015 the District has a total budget of \$10,055,887. Ad valorem taxes are imposed at a millage rate of 1.3 mills, projected to generate \$2,721,449 in revenues. The primary source of District funding is non-ad valorem assessments, projected to generate \$6,315,794 during the fiscal year. By resolution, the District board adopted the schedule of non-ad valorem assessment rates for 2014.²³ The District also projects collecting \$12,000 in impact fees.²⁴

Since its adoption, the District charter was subject to numerous subsequent amendments.²⁵ In 1997 the Legislature created ch. 191, F.S.,²⁶ for the purpose of providing greater uniformity in the law under

¹³ Special assessments levied to defray the costs of particular services within a specified area, not based on the values of properties within that area (non-ad valorem assessments), are valid if 1) the particular service provides a special benefit to the assessed properties, and 2) the assessment for the service is properly apportioned. *Lake County v. Water Oak Management Corporation*, 695 So. 2d 667, 669 (Fla. 1997).

¹⁴ S. 189.05, F.S.

¹⁵ S. 191.009(2)(a), F.S.

¹⁶ S. 191.008(1), F.S. The provision of such services is recognized as benefitting all the real property within the district. S. 191.009(2)(b)2., F.S. See also *Lake County v. Water Oak Management Corporation*, supra at 695 So. 2d 669-670.

¹⁷ S. 191.009(2)(b)1., F.S.

¹⁸ S. 191.011, F.S.

¹⁹ S. 191.011(2), F.S.

²⁰ S. 191.009(4), F.S.

²¹ Ch. 57-1546, Laws of Fla.

²² Cedar Hammock Fire Control District webpage, "Office of the Chief," at <http://chfr.org/personnel/operations/a-day-in-the-life-of-a-ff/office-of-the-chief/> (accessed 3/21/2015).

²³ Cedar Hammock Fire Control District Resolution 2014-07, "Adoption of the 2014 Non-Ad Valorem Fire Assessment Rate," a copy of which is attached as Appendix A.

²⁴ "Final Budget Summary, Cedar Hammock Fire Control District, Fiscal Year 2014-2015," at <http://chfr.org/budget/> (accessed 3/21/2015).

²⁵ See, chapters 57-1546, 59-1537, 59-1538, 61-2453, 65-1897, 71-759, 72-613, 72-614, 75-429, 79-507, 81-433, 82-326, 84-478, 85-450, 88-486, 89-483, and 90-454, Laws of FL.

²⁶ Ch. 97-256, Laws of FL.

which all independent fire control districts were to operate.²⁷ The new statute included a requirement for each existing independent fire control district to recodify its charters, including all amendments, into a single charter document no later than December 1, 2004.²⁸

The purpose of recodification was to collect all of a district's special acts "so that its special acts may be codified into a single act for reenactment by the Legislature..."²⁹ The District prepared and submitted a draft recodification in 2000, subsequently passed by the Legislature.³⁰ The charter authorized ad valorem taxation by the District but did not provide a specific millage rate to be imposed.³¹ The charter also provided a schedule for rates of non-ad valorem assessments imposed to fund district activities³² as well as criteria for imposing impact fees for new construction.³³

In a 2002 referendum the District voters approved the imposition of ad valorem taxes at the maximum rate of 3.75 mills.³⁴ A 2005 act amended the charter provision on impact fees, deleting the specific schedule of impact fees in the charter and providing generally for the board to establish a schedule of impact fees under ch. 191, F.S.³⁵

Resolution 2006-03 adopted by the District board in 2006 resulted in a referendum on a proposed merger with Whitfield Fire Control District, approved by the voters.³⁶ In 2007 the District and Whitfield merged and submitted the merged charter for review and passage by the Legislature. In recognizing the merger and expanded territory of the District, the Legislature adopted a law restating the charter and revising the boundaries of the District³⁷ but retaining the original 2000 text of the impact fee provision.³⁸

Chapter 93-352, Laws of Fla., as amended by ch. 94-373, Laws of Fla., required a number of independent fire control districts in Manatee County, including the District, to be governed by 5 member boards elected as provided in ch. 191, F.S.³⁹ The provisions of these acts are substantively included in the present District charter.⁴⁰

Effect of Proposed Changes

²⁷ Ch. 97-256, s. 2, Laws of FL, codified as s. 191.002, F.S.

²⁸ S. 191.015, F.S.

²⁹ Id. The full text of the statute states: "Each fire control district existing on the effective date of this section, by December 1, 2004, shall submit to the Legislature a draft codified charter, at its expense, so that its special acts may be codified into a single act *for reenactment by the Legislature*, if there is more than one special act for the district. The Legislature may adopt a schedule for individual district codification. *Any codified act relating to a district, which act is submitted to the Legislature for reenactment*, shall provide for the repeal of all prior special acts of the Legislature relating to the district. The codified act shall be filed with the Department of Economic Opportunity pursuant to s. [189.016\(2\)](#)." (emphasis supplied)

³⁰ Ch. 2000-391, Laws of FL.

³¹ Ch. 2000-391, s. 3, Laws of FL. Section 7 of the recodified charter stated: "Section 7. Other district powers, functions, and duties.--In addition to any powers set forth in this act, the district shall hold all powers, functions, and duties set forth in chapters 189, 191, and 197, Florida Statutes, as they may be amended from time to time, including, but not limited to, ad valorem taxation, bond issuance, other revenue-raising capabilities, budget preparation and approval, liens and foreclosure of liens, use of tax deeds and tax certificates as appropriate for non-ad valorem assessments, and contractual agreements. The district may be financed by any method established in this act, chapter 189, Florida Statutes, or chapter 191, Florida Statutes, or any other applicable general or special law, as they may be amended from time to time."

³² Ch. 2000-391, s. 3, Laws of FL, charter s. 5.

³³ Ch. 2000-391, s. 3, Laws of FL, charter s. 6.

³⁴ In Resolution 2002-03, the District Board approved a request for the Manatee County Supervisor of Elections to include on the ballot for the general election a ballot question for the electors in the District to decide whether to authorize the express authority for the District to levy ad valorem taxes at the rate of no more than 3.75 mills.

³⁵ Ch. 2005-297, Laws of FL.

³⁶ The ballot question contained in Resolution 2006-03 referred to a continuation of the District's authority for ad valorem taxes not to exceed 3.75 mills.

³⁷ Ch. 2007-283, Laws of FL.

³⁸ As a subsequent enactment, ch. 2007-283, s. 1, Laws of Fla., charter s. 6, could be construed as replacing the 2005 modification of the impact fee section with the original 2000 text.

³⁹ S. 191.005(1)(a), F.S.

⁴⁰ Ch. 2000-391, s. 1, Laws of Fla., as amended by ch. 2007-283, s. 1, Laws of Fla.

The bill provides a new description for the present boundaries of the District, according to the revision prepared by Darrell E. Gerken PSM, Inc.⁴¹ The bill revises existing terms of the District's charter to eliminate obsolete language pertaining to the completed merger with the Whitfield Fire Control District.

The bill codifies the results of the 2002 and 2006 referenda to expressly provide the existing authority of the District to impose ad valorem taxes is capped at 3.75 mills. The provisions for non-ad valorem assessments are updated to incorporate the statutory authority for the board to revise the rates annually by resolution and to delete the original schedule of assessments included in the charter in 2000.

The bill confirms the current non-ad valorem assessment rates charged by the District by specifically referencing Cedar Hammock Fire Control District Resolution 2014-07.

The bill updates the District's authority to impose impact fees to conform with that adopted by referendum in 2004.

B. SECTION DIRECTORY:

Section 1: Amends the special laws comprising the District's charter to update the boundary description of the District, eliminate obsolete language, provide a maximum 3.75 mills rate for ad valorem taxes levied by the District as approved by prior referenda, revise and update the terms for the District to impose non-ad valorem assessments by expressly referencing Resolution 2014-07, delete the original schedule of non-ad valorem assessments included in the charter in 2000, and to update the District's authority to impose impact fees as approved by prior referendum.

Section 2: Revises ch. 93-352, s. 1, Laws of Fla., as amended by ch. 94-373, Laws of Fla., to delete Cedar Hammock Fire Control District.

Section 3: Provides the act takes effect upon becoming law.

II. NOTICE/REFERENDUM AND OTHER REQUIREMENTS

A. NOTICE PUBLISHED? Yes No

IF YES, WHEN? January 22, 2015

WHERE? Bradenton Herald, Bradenton, Manatee County, FL

B. REFERENDUM(S) REQUIRED? Yes No

IF YES, WHEN?

C. LOCAL BILL CERTIFICATION FILED? Yes, attached No

D. ECONOMIC IMPACT STATEMENT FILED? Yes, attached No

III. COMMENTS

A. CONSTITUTIONAL ISSUES:

None.

⁴¹ The firm was engaged to prepare a new boundary description for the District, according to that letter of January 27, 2015, from William J. McAllister, President of the engineering firm, to Jeffrey S. Hoyle, Fire Chief. A copy of the explanation is attached as Appendix B.

B. RULE-MAKING AUTHORITY:

The bill neither provides authority for, nor requires implementation by, executive branch rulemaking.

C. DRAFTING ISSUES OR OTHER COMMENTS:

None.

IV. AMENDMENTS/ COMMITTEE SUBSTITUTE CHANGES

On March 25, 2015, the Local Government Affairs Subcommittee adopted an amendment and reported the bill favorably as a committee substitute. The amendment correct a number of technical errors in the bill as originally drafted and included a specific reference to the current non-ad valorem assessments established by the District board in District Resolution 2014-07.

On April 7, 2015, the Finance & Tax Committee adopted an amendment and reported the bill favorably as a committee substitute. The amendment removed the board's authority to adopt a resolution giving preference to local vendors in the procurement process.

This analysis is drafted to the bill as amended and reported as a committee substitute by the Finance & Tax Committee.

APPENDIX A – RESOLUTION 2014-07

**CEDAR HAMMOCK FIRE CONTROL DISTRICT
RESOLUTION 2014-07**

ADOPTION OF THE 2014 NON-AD VALOREM FIRE ASSESSMENT RATE

WHEREAS, the Cedar Hammock Fire Control District is a tax supported special purpose district authorized under the provisions of Florida Statutes Chapter 191 and FL Special Acts, Chapter 2007-283 as amended, and is empowered by the Florida Legislature to charge a fire assessment on all taxable real property; and,

WHEREAS, the Board of Fire Commissioners held properly advertised public hearings on May 8, 2014 and September 10, 2014, in accordance with Section (5) of Chapter 2007-283 FL Special Acts; and,

WHEREAS, the provisions of Chapter 2007-283 FL Special Acts require that the Board of Fire Commissioners adopt by resolution the fire assessment rates to be charged to each category of taxable real property prior to June 1st of the tax year for which the assessment is to be levied; and,

WHEREAS, pursuant to Chapter 191.009(2) F.S., the rates to be charged may exceed the maximum rates established within the District’s special act in an amount not to exceed the average annual growth rate in Florida personal income over the previous five (5) years; and,

NOW THEREFORE BE IT RESOLVED, that the rates for Fire Assessments within the Cedar Hammock Fire Control District for the 2014 tax year shall be as follows:

Category	Use Codes	Rates
<u>Residential</u>		
<u>Vacant Platted Lot</u>	0000, 0001, 0002 & 0004, 0130	\$11.25 Per Lot
<u>Vacant Platted Lot more than 10 acres</u>	0131	\$11.25 Per Acre
<u>Vacant Unplatted Parcel less than 10 acres</u>	0010	\$11.25 Per Acre
<u>Single Family Residential</u>	0100, 0108, 0164, 0464, 0500	\$159.80 Per Square Foot
The base assessment for all residential buildings and structures shall be \$159.80 for the first 1000 square feet in the dwelling unit. The schedule for all square footage above 1000 square feet is \$0.000 per square foot.		
<u>Residential Condominia</u>	0400, 0402 & 0403, 0410	
Shall be assessed per dwelling unit as follows:		
	1. Units located on the first, second and third floors	\$159.80 Per Dwelling Unit
	2. Units located on the fourth and fifth floors	\$184.07 Per Dwelling Unit
	3. Units located on a floor above a fifth floor	\$197.56 Per Dwelling Unit
<u>Multi-Family Residential</u>	0110, 0300, 0600, 0700, 0701, 0702, 0710, 0800, 0801, 0803, & 0805	
Shall be assessed as follows:		
	1. Units located on the first, second and third floors	\$159.80 Per Dwelling Unit
	2. Units located on the fourth and fifth floors	\$184.07 Per Dwelling Unit
	3. Units located on a floor above a fifth floor	\$197.56 Per Dwelling Unit
<u>Mobile Homes</u>	0005, 0200, 0201, 0202, 0203, 0204, 0205, 0264, 0411, 0412, 0413, 0501, 0502, & 0503	\$159.80 Per Unit

<u>Mobile Home Parks</u>	2802	\$159.80 Per Unit
Travel Trailers & Travel Trailer Spaces (as determined by override)		\$106.61 Per Unit
<u>Residential portion of mixed use</u> (as determined by override)	1200, 1201, 1202, 1203, 1204, & 1205	\$106.61 Per Unit
<u>Any other Residential Unit</u>		\$159.80 Per Unit

Residential Common Areas 0033 & 0133

Common elements of a residential subdivision, as determined by the Property Appraiser, that are utilized exclusively for the benefit of the lot owners within the subdivision, regardless of ownership, shall have the non-ad valorem prorated and included in the assessment of all the lots within the residential subdivision pursuant to §193.0234, Florida Statutes. The assessment of the common elements of a residential subdivision shall be determined by the size of the lot and/or the size and type of buildings and structures pursuant to this assessment schedule.

Commercial/Industrial

*Vacant Platted Lot	1000, 1001, 1004, 4000, & 7000	\$11.25 Per Lot
*Golf Courses and Driving Ranges (as determined by override)	3800	\$11.25 Per Acre

**(except that not more than \$2,000.00 shall be assessed against any one parcel)*

Commercial/Industrial

The base assessment for all commercial and industrial buildings and structures shall be \$281.97 for the first 1000 square feet on a parcel. The total square foot figure in the case of multi-floor/multi-story buildings and structures is the sum total of the square feet per floor. The schedule for all square footage above 1000 square feet is as follows:

<u>Category</u>	<u>Use Codes</u>	<u>Rates</u>
Mercantile	1100, 1101, 1102, 1103, 1104, 1105, 1110, 1114, 1200, 1201, 1202, 1203, 1204, 1205, 1230, 1264, 1300, 1400, 1500, 1600, 1604, & 2900	\$0.0919 Per Sq.Ft.
Business	1700, 1704, 1800, 1804, 1900, 1904, 2200, 2300, 2500, 2600, 3000 & 3600	\$0.1461 Per Sq.Ft.
Assembly	2100, 3100, 3200, 3300, 3400, 3500, 3510, 3700, 3900, 3901, 3902, 3903, 7600, 7700 & 7900	\$0.1131 Per Sq.Ft.
Factory/Industrial	4100, 4101, 4400, 4500, 4600, 4700 & 9100	\$0.0438 Per Sq.Ft.
Storage	2000, 2002, 2003, 2004, 2700, 2710, 2720, 2730, 2740, 2750, 2800, 4801, 4803, 4804, 4805, & 4900	\$0.1418 Per Sq.Ft.

Hazardous (H)	4200, 4300, & 4800	\$0.1915 Per Sq.Ft.
Institutional (I)	7200, 7210, 7300, 7400, 7500 & 7800	\$0.0523 Per Sq.Ft.

Acreage/Agricultural:

*Unsubdivided Acreage 5000, 5100, 5200, 5220, 5300, 5350, 5375, 5400, 5500, 5600, 5700, 5800, 5900, 6000, 6100, 6200, 6300, 6400, 6500, 6600, 6606, 6610, 6700, 6800, 6900, 9200, 9600, 9700, & 9900 \$11.25 Per Acre

*Unsubdivided Acreage with Improvements 5001, 5101, 5201, 5301, 5351, 5376, 5401, 5501, 5601, 5701, 5801, 5901, 6001, 6101, 6201, 6301, 6401, 6501, 6601, 6701, 6801, 6901, 9901, & 9902 \$11.25 Per Acre

The base assessment for all buildings and structures on unsubdivided acreage shall be \$281.97 for the first 1000 square feet on a parcel. The schedule for all square footage above 1000 square feet is \$0.1461 per square foot.

***(except that not more than \$2,000.00 shall be assessed against any one parcel)**

Exempted:

The following parcels are hereby exempted from the non-ad valorem fire assessment:

Category	Use Codes	Rates
Vacant Unusable Tract	0009, 1009, & 1033	\$0.00
Churches & Parsonages	7100 & 7101	\$0.00
Forest, Parks, Recreation Area	8082 & 8200	\$0.00
Public Schools, Colleges, Hospitals	8083, 8084, 8085, 8300, 8400, & 8500	\$0.00
County, State, Federal, Municipal	8086, 8087, 8088, 8089, 8600, 8700, 8800, & 8900	\$0.00
Military	8081 & 8100	\$0.00
Railroads	9800	\$0.00
Subsurface Right & Rights-of-Way	9300 & 9400	\$0.00
Rivers, Lakes, & Submerged Lands	9500	\$0.00
Personal Total Exemptions	2100 – Herma/Para/Quadriplegic	\$0.00
	2200 – Total/Permanent Disabled Veteran	\$0.00
	2500 – Confined to a Wheelchair	\$0.00
	2580 – Totally Blind	\$0.00

Leasehold Interest, Government Owned (9000 & 9002) with or without buildings and structures are not exempt and shall be assessed according to the proper category of residential, commercial/ industrial or acreage/agriculture.

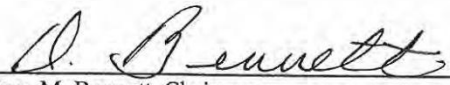
BE IT FURTHER RESOLVED, the Board of Fire Commissioners hereby authorizes Fire Chief Jeff Hoyle to review the fire assessment roll and note any corrections and/or adjustments to the fire assessment levy against each parcel of property within the District. Such authorization includes the authority and direction for Fire Chief Jeff Hoyle to transmit the fire assessment roll, including corrections and/or adjustments to the Manatee County Property Appraiser for the purpose of placing such levy on the county tax roll.

Adopted the 10th day of September 2014, upon a motion at a Public Hearing.

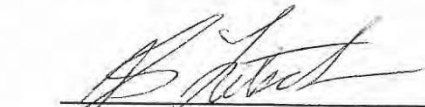
Attest:



Daniel N. Brunner, Commissioner/Secretary



Diane M. Bennett, Chairman



Stephen Litschauer, Vice Chairman

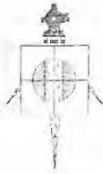


Thomas P. Flynn, Commissioner



Michael B. Holderness, Commissioner

APPENDIX B – 1/27/2015 SURVEYOR LETTER



DARRELL E. GERKEN PSM, INC.

PROFESSIONAL SURVEYORS AND MAPPERS

1721 Independence Boulevard, Suite A-3, Sarasota, FL 34234 941.924.7465

January 27, 2015

Mr. Jeffrey S. Hoyle, Fire Chief
Cedar Hammock Fire Rescue
5200 26th Street West
Bradenton, Florida 34207

RE: Revisions to Cedar Hammock Fire District description.

Dear Mr. Hoyle:

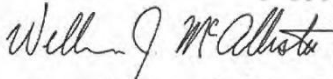
Our firm was recently engaged by the District to compose a new description of the Cedar Hammock Fire District. This letter is to address the modifications our firm made to the existing description. A short explanation of each of the revisions are as follows:

- The Point of Beginning was changed to the Northeast Corner of Section 2, Township 35 South, Range 17 East as the entirety of the District lies within Township 35 South, Range 17 East.
- Rather than simply "South...to Bowlees Creek", the east lines of Sections 2, 11, 14, and 23 were referenced for clarity.
- The existing description states "South to the SE corner of the center line of Bowlees Creek, that point being located in Section 23...", is a bit unclear. The new description states "to a point on the centerline of Bowlees Creek" and deletes the reference to being in Section 23 as the point is actually on the east line of Section 23.
- We moved the "Less" portion of the description to the end of the metes and bounds section.
- The existing description states "meander the shore line of Sarasota Bay ... to the West line of Section 7", which in our opinion did not look correct based on the Township Map. It looks as though the shore line intersects the west line of Section 18. Both the west lines of Sections 7 and 18 are on the West line of Range 17 East. To simplify we used the reference to the West line of Range 17 East.
- Rather than simply "North", we referenced "North along the West Range Line of Range 17" for clarity.
- The reference in the existing description to Cortez Road did not seem to add anything significant to the description so it was deleted.
- Rather than reference the south lines of Sections 31 through 35, Township 34 South, Range 17 East, we referenced the South line of Township 34 South for brevity.

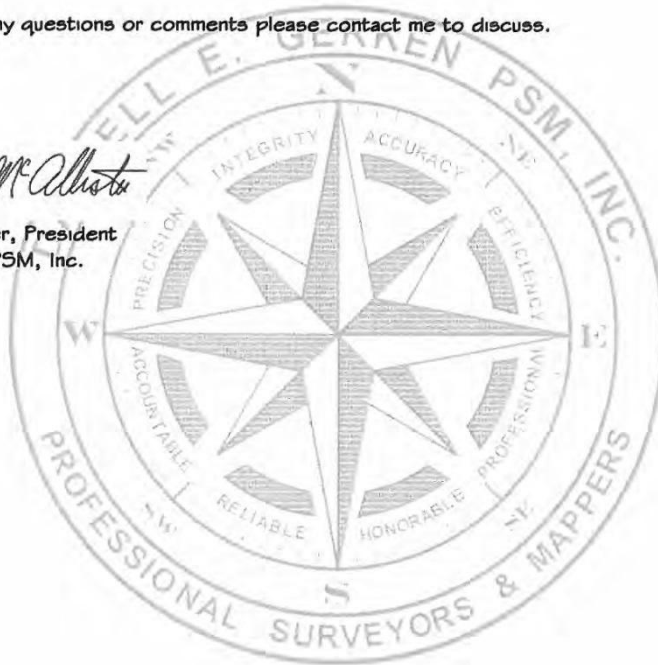
- The reference to Lessing out the lands annexed by the City of Bradenton remained the same.
- As to the “Less the lands within Trailer Estates Subdivisions...”, the First Addition to Trailer Estates was added to this section to cover all lands lying within the Trailer Estates Subdivisions.
- The reference to “Together with Block B of Trailer Estates...” remained the same.
- The “Together With” section addressing the property owned by the Sarasota Manatee Airport Authority was revised based on input from the Authority and their counsel.

Should you have any questions or comments please contact me to discuss.

Sincerely,



William J. McAllister, President
Darrell E. Gerken PSM, Inc.



DARRELL E. GERKEN PSM, INC

PROFESSIONAL SURVEYORS & MAPPERS