

2023 OPERATIONS AND MAINTENANCE ASSESSMENT METHODOLOGY REPORT

AREA 3

TAMPA PALMS OPEN SPACE & TRANSPORTATION COMMUNITY DEVELOPMENT DISTRICT

UPDATED July 24, 2023

Prepared for

**Board of Supervisors
Tampa Palms Open Space & Transportation Community
Development District**

Prepared by

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1.0 Introduction

1.1 Purpose

This 2023 Tampa Palms Open Space & Transportation (“TPOST”) District Area 3 Operations and Maintenance Assessment Methodology Report (the “2023 Area 3 Report”) is being presented as an alternative assessment methodology to the current methodology which apportions the operations & maintenance assessments within Area 3 of the Tampa Palms Open Space & Transportation Community Development District (“District”).

The 2023 Area 3 Report allocates the proposed Fiscal Year 2022-2023 Operations and Maintenance Budget (“2023 Budget”) into benefit measurement categories to allow for the determination of special and peculiar benefits to each property within District boundaries. The 2023 Area 3 Report allocates the 2023 Budget and future budgets as prescribed unless changes are made to the various product types or budget line items by the District.

The Methodology described herein has two goals: (1) determining the special and peculiar benefits that flow to the properties in the District as a logical connection from the operations and maintenance of the infrastructure systems and facilities constituting enhanced use and increased enjoyment of the property; and (2) apportion the special benefits on a basis that is fair and reasonable.

The Methodology herein sets forth a framework to allocate the budget and apportion the special and peculiar benefits from the 2024 Budget and future budgets funded from and secured by non-ad valorem special assessments (the “Assessments”) imposed and levied on the residential properties within the District. Any non-ad valorem special assessments imposed on the residential properties within the District will constitute liens, co-equal with the liens of State, County, municipal and school board taxes, against properties within the boundary of the District that receive special benefits from the District’s budget.

Real Estate Econometrics, Inc. (“Methodology Consultant”), was selected to develop this methodology and has prepared this report, which is designed to conform to the requirements of the Florida Constitution, Chapters 170, 190 and 197, F.S. with respect to the Assessments and is consistent with our understanding of the case law on this subject.

1.2 Background

Known Tampa Palms Open Space & Transportation - Area 3 of the District encompasses +/- 785 acres with frontage on Bruce B Downs Boulevard and Interstate 75 in Hillsborough County, Florida. The District has 2,196 residential units including four (4) existing and proposed apartment complexes, 1 condominium community, five (5) residential neighborhoods and a mixture of commercial parcels within its boundary.

The District is responsible for the operations and maintenance of the District's infrastructure including but not limited to street lights, the storm water management system, lake maintenance, the irrigation distribution system, right of way maintenance, landscaping, wetlands maintenance, administrative/community costs and reserves.

Table 1 below outlines the Richmond Park development program ("Development Program") within the District.

Table 1. Richmond Park Land Development Program

RESIDENTIAL	UNITS	
THE PROMANADE CONDOMINIUMS	240	
EMERALD POINTE TOWNHOMES	131	
BUCKINGHAM AT TAMPA PALMS	105	
CHELSEA	24	
TUSCANY AT TAMPA PALMS	198	
STAFFORD PLACE	118	
COMPTON PLACE APARTMENTS (BY PARCEL)	384	
EDGEWATER OAKS APARTMENTS	402	
38C - FUTURE APARTMENTS (Developer Off Roll)	220	
38D - FUTURE APARTMENTS (Developer Off Roll)	374	
COMMERCIAL	ACRES	DEVELOPED SQUARE FEET
LA FITNESS	11.77	31,520
CHASE BANK	1.56	4,288
MARKET SQUARE AT TAMPA PALMS	62.62	293,303
RACE TRAC	2.17	6,042
LOWES	14.16	137,868
CVS/METRO CITY BANK	5.11	19,507
VACANT GENERAL COMMERCIAL	4.47	0
36 - VACANT COMMERCIAL (Developer Off Roll)	10.60	0

Source: District Budget Workbook

1.3 Use of Specific Numbers within the Tables of the Supplemental Methodology

Great diligence has been used to define the components of the Land Development Program defined in Table 1, the 2024 Budget shown in Appendix A on page 11, the budget allocation shown in Table 2, the assessment apportionment in Tables 3 through 5 and the cumulative assessments by product type shown in Table 6. The Land Development Program, the 2023 Budget and the resulting assessment calculation methods are finalized in this report.

2.0 Operations and Maintenance Assessment Requirements

2.1 Requirements of a Valid Assessment Methodology

Valid special assessments under Florida law have two requirements. First, the properties assessed must receive a special and peculiar benefit as a logical connection from the systems and services constituting maintenance and operations of the District's capital improvements. The courts recognize the special benefits which flow as a logical connection peculiar to the property as enhanced enjoyment and increased use of the property which in turn may result in decreased insurance premiums, increased value and marketability. Second, the assessments must be fairly and reasonably apportioned in relation to the benefit received by the various properties being assessed.

If these two tests for lienability are determined in a manner that is informed and non-arbitrary by the Board of Supervisors of the District, as a legislative determination, then the special assessments may be levied, imposed and collected as co-equal first liens on the property. Florida courts have found that it is not necessary to calculate benefit with mathematical precision at the time of imposition and levy so long as the levying and imposition process is not arbitrary, capricious, or unfair.

2.2 Special and Peculiar Benefit to the Property

The operations and maintenance of District improvements undertaken by the District create both special benefits and general benefits. However, the general benefits to the public at large are incidental in nature and are readily distinguishable from the special and peculiar benefits which flow as a logical connection from the systems, facilities and services to property within the District in order to develop such property and use it for residential and other purposes. Absent the construction or provision of the District's infrastructure, there would be no infrastructure to support development of land within the District and such development would be prohibited by law.

While the general public and property owners outside the District will benefit from the operations and maintenance and provision of District infrastructure, these benefits are incidental to the benefits derived from property within the District which is dependent upon the District's infrastructure to develop the property within such boundaries. This fact alone clearly distinguishes the special and peculiar benefits which District properties receive compared to those properties lying outside of the District's boundaries and establishes that the infrastructure has a nexus to the value and the use and enjoyment of the lands within the District along with the need to operate and maintain the District's infrastructure.

2.3 Reasonable and Fair Apportionment of the Duty to Pay

The special and peculiar benefits from the operations and maintenance of the District's infrastructure have been determined and apportioned to each developable unit as provided in this 2022 Area 3 Report.

The duty to pay the non-ad valorem special assessments is fairly and reasonably allocated because the special and peculiar benefits to the property flowing from the operations and maintenance of the District's infrastructure (and the concomitant responsibility for the funding of the resultant and apportioned District budget) have been allocated to the property according to the reasonable estimates of the special and peculiar benefits including enhanced enjoyment and increased use, which may result in such positive consequences as increased value and marketability and decreased insurance premiums and conferred on the land as provided by the operations and maintenance of the District's infrastructure for the reasons set forth above.

Accordingly, no property within the District will be assessed for the payment of any non-ad valorem special assessment pursuant to this 2022 Area 3 Report in an amount greater than the determined special benefit peculiar to that property and having a nexus to the value of the property or the use and enjoyment thereof.

3.0 District Assessment Determination

3.1 The Assessment Determination Process

Determining the assessments per product type begins by identifying all of the properties within the District Boundaries that are receiving benefit from the operations and maintenance of the District's capital improvements. The properties receiving benefit were previously identified in Table 1.

The second element in the assessment determination process is allocating the 2024 Budget into benefit determination categories and that will be assessed to the benefitting properties.

The Consultant reviewed the 2024 Budget to ascertain the benefit determination categories. The budget was reviewed line item by line item. There were three (3) categories of benefit measurement used to determine the amount of the line-item expense to be used in the assessment calculations. About 28% of the budget was determined to be shared equally among all product types as administrative costs, 67% of the budget allocated to roadway costs, 26% allocated to landscaping costs and 5% allocated to water management costs.

The detailed line-item expense determination can be found in Appendix A.

With the product types identified and the budget allocation defined, the Methodology Consultant next determined the measurement figure by product type for each benefit measurement category.

For budget line items related to the District roadways, trip generation measurements from the 10th Edition of the Institute of Traffic Engineers ("ITE") studies were used to calculate the benefit measurement of each product type. The ITE studies are used by the Florida Department of Transportation ("FDOT").

The water management line items are tied to the impervious (non-penetrating) surface of each property within the District boundaries. The Consultant used Property Appraiser data to determine the impervious surface of each product type by first taking out all water management items from properties where those items (lakes/wetlands) are a part of their acreage to determine the actual amount of “uplands” that was contributing run off to the water management system.

Once the water management system acreage was eliminated from the total acreage of a parcel, the Methodology Consultant then used data from the Hillsborough County Property Appraiser (“Property Appraiser”) to determine the amount of impervious and pervious acreage for each property. The Methodology Consultant first used the Property Appraiser measuring tool to determine the actual upland portion of a property by eliminating the water management acreage. The heated area as determined by the Property Appraiser was used as the impervious surface area for each residential property and then subtracting that measurement from the net acreage measurement to determine the pervious surface for each residential property. The Methodology Consultant also used the Property Appraiser measuring tool to measure the impervious surfaces of the apartment and condominium parcels.

An Equivalent Assessment Unit (“EAU”) measurement was used to determine the benefit received for each parcel within the District. The total number of EAUs in the District divided into the administrative benefit category was used to determine that benefit. Budget line items included in this category were legislative, financial & administrative, legal counsel, security operations, and the Board of Supervisors salaries among other administrative/community services categories. The Methodology Consultant’s experience with many CDD budgets has shown that these categories are available for use for all property owners on an equal basis. All administrative costs benefit all properties within the District.

The detailed line item 2024 Budget categories are shown in Appendix A. To measure each property’s benefit derived from the Proposed 2024 Budget, the Methodology Consultant has consolidated the budget into the three (3) benefit measurement categories as shown in the following Table 2.

Table 2. District Total Budget Allocation by Benefit Measurement

Measurement	Budget
Trip Generation (Roadways)	\$317,009.42
Pervious/Impervious (Water Management)	21,930
Equal Assessment Unit (Administration)	131,767
Total	\$470,706.00

Source: Methodology Consultant

With the property type benefit measure figures calculated and the budget allocated by benefit measure categories, the next step is to determine the assessment apportionment for each property by the budget's allocated benefit measurement category. The first category to be apportioned to product type is the trip generation. All properties within the District received a trip generation factor based on the ITE studies. Those trip generation factors are identified in Table 3 below.

All of the trips were totaled and each property's trip generation number was divided by the total number of daily trips generated in the community to arrive at a percentage of total community trips. The total trip generations budget total shown in Table 3 below was multiplied by each property's percentage to arrive at a trip generation assessment per unit.

Table 3. Roadway Budget Assessment Calculation

	UNITS/ SQ. FT.	ITE TRIPS/ 1,000 SQ. FT.	TOTAL TRIPS	PERCENT TRIPS	ASSESSMENT ALLOCATION	ASSESSMENT PER UNIT
RESIDENTIAL						
THE PROMANADE CONDOMINIUMS	240	3.44	825.60	2.21%	\$7,007.83	\$29.20
EMERALD POINTE TOWNHOMES	131	9.44	1,236.64	3.31%	\$10,496.81	\$80.13
BUCKINGHAM AT TAMPA PALMS	105	9.44	991.20	2.65%	\$8,413.47	\$80.13
CHELSEA	24	9.44	226.56	0.61%	\$1,923.08	\$80.13
TUSCANY AT TAMPA PALMS	198	9.44	1,869.12	5.00%	\$15,865.41	\$80.13
STAFFORD PLACE	118	9.44	1,113.92	2.98%	\$9,455.14	\$80.13
COMPTON PLACE APARTMENTS (BY PARCEL)	384	7.32	2,810.88	7.53%	\$23,859.22	\$62.13
EDGEWATER OAKS APARTMENTS	402	7.32	2,942.64	7.88%	\$24,977.62	\$62.13
38C - FUTURE APARTMENTS (Developer Off Roll)	220	7.32	1,610.40	4.31%	\$13,669.35	\$62.13
38D - FUTURE APARTMENTS (Developer Off Roll)	374	7.32	2,737.68	7.33%	\$23,237.89	\$62.13
COMMERCIAL						
LA FITNESS	31,520	3.16	99.60	0.27%	\$845.45	\$845.45
CHASE BANK	4,288	100.43	430.64	1.15%	\$3,655.38	\$3,655.38
MARKET SQUARE AT TAMPA PALMS	293,303	37.75	11,072.19	29.65%	\$93,982.60	\$93,982.60
RACE TRAC (Fuel Stations)	9	205.36	1,848.24	4.95%	\$15,688.17	\$15,688.17
LOWES	137,868	30.74	4,238.06	11.35%	\$35,973.39	\$35,973.39
CVS/METRO CITY BANK	19,507	104.60	2,040.43	5.46%	\$17,319.53	\$17,319.53
VACANT GENERAL COMMERCIAL	1	2.00	2.00	0.01%	\$16.98	\$16.98
36 - VACANT COMMERCIAL (Developer Off Roll)	54,886	22.80	1,251.40	3.35%	\$10,622.10	\$10,622.10
			37,347.21	100.00%	\$317,009.42	

Source: Institute of Traffic Engineers Trip Generation Book, 10th Edition and Methodology Consultant

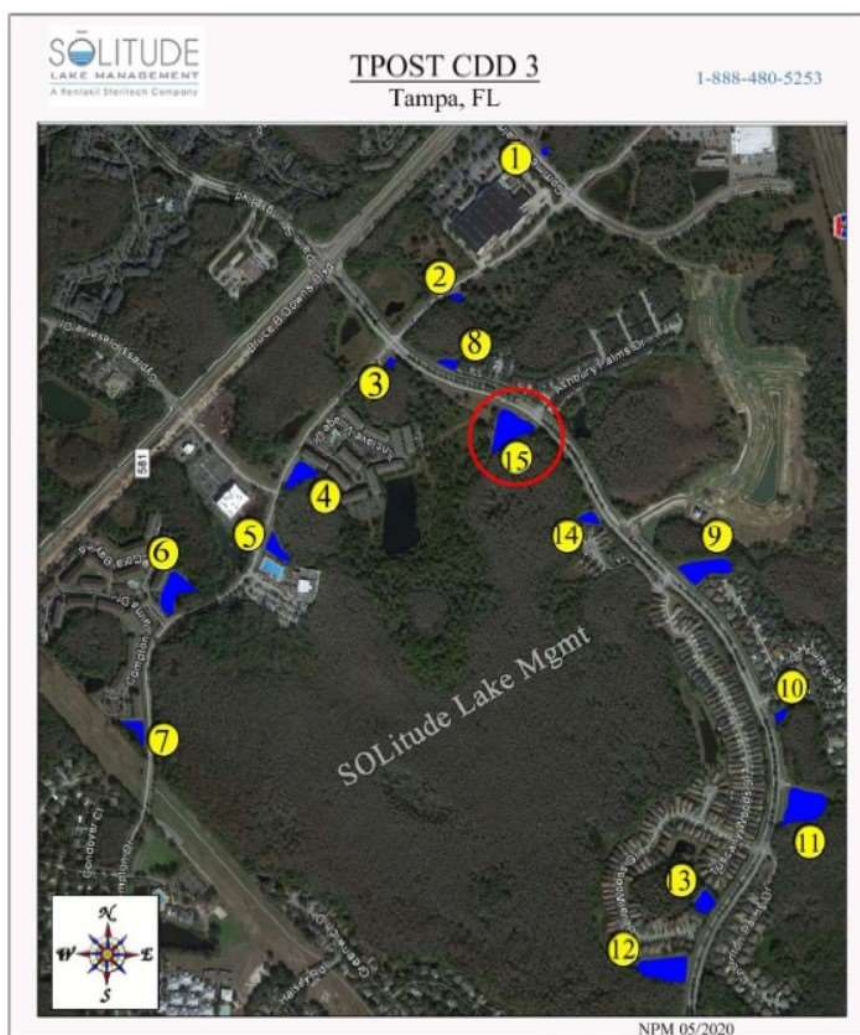
The water management assessment is calculated by taking each property's percentage of impervious surface from a property appraiser data at 100% and removing that acreage from the gross acreage to obtain the pervious surface which has a 20% flow rate into the water management system according to many engineering studies. The total impervious acreage was calculated for each residential neighborhood parcel then the neighborhood total acreage was averaged or each neighborhood.

The Methodology Consultant utilized the Property Appraiser's measuring tool to measure the impervious acreages for the condominium property and the two (2) existing apartment properties and the two (2) proposed apartment complexes in order to determine their benefit from the water management system. The commercial properties were measured using the same Property Appraiser's measuring tool. Those measurements are shown in Appendix B on page 12.

The Methodology Consultant then summed all the properties' pervious and impervious acreage and again divided the individual property's acreage to determine each product type's percentage of the total acreage. The total water management budget category amount was multiplied by each individual property percentage to determine the apportioned water management assessment for each property.

New Tampa, Inc. brought forth data and analysis indicating they have on-site water attenuation for four (4) of their parcels that does not impact the District's water management system where the District is performing lake and wetland maintenance. Those parcels are #36 (Vacant Commercial), Parcels 38C and 38D (Future Apartments) and Market Square at Tampa Palms. Figure 1 below shows the lake that is managed by the District and benefits the Edgewater Apartment parcel.

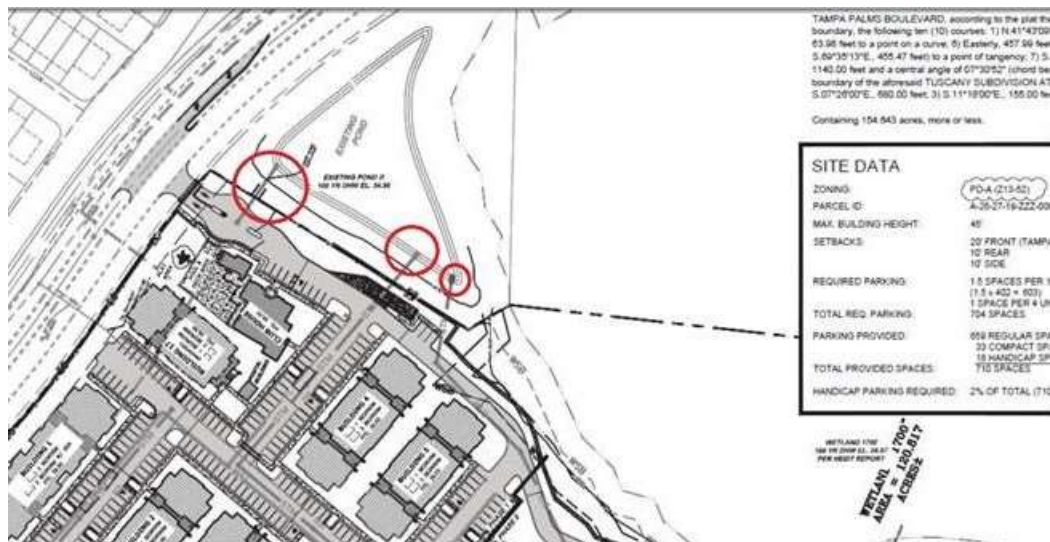
Figure 1. Lakes Managed by TPOST 3



Source: Solitude Lake Management

New Tampa, Inc.'s Edgewater Apartments drainage system does receive benefit from the District's water management system as shown in Figure 2 below.

Figure 2. Edgewater Apartments Water Management Impacts



Source: Edgewater Apartments construction plans

Table 4 below shows those calculations including the adjustments to the water management benefits received by New Tampa, Inc.

Table 4. District Water Management Budget Assessment Calculation

RESIDENTIAL	UNITS/ SQ. FT.	ACRES	MEASURED		TOTAL W/M	PERCENT	ASSESSMENT	ASSESSMENT
			IMPERVIOUS (100%)	PERVIOUS (20%)	ACRES*	W/M ACRES	ALLOCATION	PER UNIT
THE PROMANADE CONDOMINIUMS	240	9.90	8.4700	1.430	8.76	7.91%	\$1,734.75	\$7.23
EMERALD POINTE TOWNHOMES	131	8.45	5.16	3.29	5.82	5.26%	\$1,153.13	\$8.80
BUCKINGHAM AT TAMPA PALMS	105	26.80	7.80	19.00	11.60	10.48%	\$2,298.57	\$21.89
CHELSEA	24	10.37	1.88	8.49	3.58	3.24%	\$709.69	\$29.57
TUSCANY AT TAMPA PALMS	198	28.67	10.51	18.15	14.14	12.78%	\$2,802.27	\$14.15
STAFFORD PLACE	118	18.47	7.84	10.62	9.97	9.01%	\$1,975.23	\$16.74
COMPTON PLACE APARTMENTS (BY PARCEL)	384	25.90	15.99	9.91	17.97	16.24%	\$3,560.57	\$9.27
EDGEWATER OAKS APARTMENTS	402	22.62	12.46	10.16	14.49	13.09%	\$2,871.17	\$7.14
38C - FUTURE APARTMENTS (Developer Off Roll)	220	9.35	5.48	3.87	0.00	0.00%	\$0.00	\$0.00
38D - FUTURE APARTMENTS (Developer Off Roll)	374	16.30	9.56	6.74	0.00	0.00%	\$0.00	\$0.00
COMMERCIAL								
LA FITNESS	1	11.77	3.88	7.89	5.46	4.93%	\$1,081.28	\$1,081.28
CHASE BANK	1	1.56	0.78	0.78	0.94	0.85%	\$185.32	\$185.32
MARKET SQUARE AT TAMPA PALMS	1	62.62	30.00	32.62	0.00	0.00%	\$0.00	\$0.00
RACE TRAC (Fuel Stations)	1	2.17	1.38	0.79	1.54	1.39%	\$304.70	\$304.70
LOWES	1	14.16	12.41	1.75	12.76	11.53%	\$2,527.97	\$2,527.97
CVS/METRO CITY BANK	1	5.11	2.18	2.93	2.77	2.50%	\$548.13	\$548.13
VACANT GENERAL COMMERCIAL	1	4.47	0.00	4.47	0.89	0.81%	\$177.10	\$177.10
36 - VACANT COMMERCIAL (Developer Off Roll)	1	10.60	4.59	6.01	0.00	0.00%	\$0.00	\$0.00
		289.28	140.39	29.78	110.69	100.00%	\$21,929.87	

* Measured total of 100% impervious and 20* impervious surfaces.

Source: Hillsborough County Property Appraiser and Methodology Consultant

As indicated earlier, the total number of residential neighborhood parcels (816) in the District plus one (1) EAU for each commercial parcel and one (1) EAU for each apartment parcel divided into the administrative benefit budget category was used to determine the administrative assessment apportionment for each property. The Methodology Consultant totaled the EAUs and divided each property by the total to calculate the percentage of each property's ERU to the total number of District EAUs. The total budget for that benefit measurement was multiplied by the percentage of each property EAU to calculate each property's administrative assessment as shown in Table 5 below.

Table 5. District Administration Budget Assessment Calculation

RESIDENTIAL	UNITS	EAUs TOTAL	PERCENT EAUS	ASSESSMENT ALLOCATION	ASSESSMENT PER UNIT
THE PROMANADE CONDOMINIUMS	240	240	28.99%	\$38,193.25	\$159.14
EMERALD POINTE TOWNHOMES	131	131	15.82%	\$20,847.15	\$159.14
BUCKINGHAM AT TAMPA PALMS	105	105	12.68%	\$16,709.55	\$159.14
CHELSEA	24	24	2.90%	\$3,819.33	\$159.14
TUSCANY AT TAMPA PALMS	198	198	23.91%	\$31,509.43	\$159.14
STAFFORD PLACE	118	118	14.25%	\$18,778.35	\$159.14
COMPTON PLACE APARTMENTS (BY PARCEL)	384	1	0.12%	\$159.14	\$0.41
EDGEWATER OAKS APARTMENTS	402	1	0.12%	\$159.14	\$0.40
38C - FUTURE APARTMENTS (Developer Off Roll)	220	1	0.12%	\$159.14	\$0.72
38D - FUTURE APARTMENTS (Developer Off Roll)	374	1	0.12%	\$159.14	\$0.43
COMMERCIAL					
LA FITNESS	1	1	0.12%	\$159.14	\$159.14
CHASE BANK	1	1	0.12%	\$159.14	\$159.14
MARKET SQUARE AT TAMPA PALMS	1	1	0.12%	\$159.14	\$159.14
RACE TRAC (Fuel Stations)	1	1	0.12%	\$159.14	\$159.14
LOWES	1	1	0.12%	\$159.14	\$159.14
CVS/METRO CITY BANK	1	1	0.12%	\$159.14	\$159.14
VACANT GENERAL COMMERCIAL	1	1	0.12%	\$159.14	\$159.14
36 - VACANT COMMERCIAL (Developer Off Roll)	1	1	0.12%	\$159.14	\$159.14
		828	100.00%	\$131,766.72	

Source: Methodology Consultant

The Methodology Consultant summed up each property's roadway, water management and administrative assessment to determine the total operations & maintenance assessment apportionment. Each property within the District has a unique assessment that is indicative of the benefit each property receives from the operations & maintenance budget. Each property's assessment by category and in total is shown in Table 6 on the next page.

Table 6. Total District Assessment Calculation by Product Type

RESIDENTIAL	UNITS	ROADWAY ALLOCATION	WATER MANAGEMENT ALLOCATION	ADMINISTRATION ALLOCATION	TOTAL ALLOCATION	ALLOCATION PER UNIT	2022-2023 ASSESSMENT*	VARIANCE FROM CURRENT METHODOLOGY
THE PROMANADE CONDOMINIUMS	240	\$7,007.83	\$1,734.75	\$38,193.25	\$46,935.83	\$195.57	\$76	\$119.73
EMERALD POINTE TOWNHOMES	131	\$10,496.81	\$1,153.13	\$20,847.15	\$32,497.09	\$248.07	\$315	-\$66.81
BUCKINGHAM AT TAMPA PALMS	105	\$8,413.47	\$2,298.57	\$16,709.55	\$27,421.59	\$261.16	\$315	-\$53.72
CHELSEA	24	\$1,923.08	\$709.69	\$3,819.33	\$6,452.09	\$268.84	\$315	-\$46.04
TUSCANY AT TAMPA PALMS	198	\$15,865.41	\$2,802.27	\$31,509.43	\$50,177.10	\$253.42	\$315	-\$61.46
STAFFORD PLACE	118	\$9,455.14	\$1,975.23	\$18,778.35	\$30,208.72	\$256.01	\$315	-\$58.87
COMPTON PLACE APARTMENTS (BY PARCEL)	384	\$23,859.22	\$3,560.57	\$159.14	\$27,578.93	\$27,578.93	\$29,805	-\$2,226.19
EDGEWATER OAKS APARTMENTS	402	\$24,977.62	\$2,871.17	\$159.14	\$28,007.93	\$28,007.93	\$53,767	-\$25,759.07
38C - FUTURE APARTMENTS (Developer Off Roll)	220	\$13,669.35	\$0.00	\$159.14	\$13,828.49	\$13,828.49	\$26,161	-\$12,332.51
38D - FUTURE APARTMENTS (Developer Off Roll)	374	\$23,237.89	\$0.00	\$159.14	\$23,397.03	\$23,397.03	\$49,023	-\$25,625.97
COMMERCIAL								
LA FITNESS	1	\$845.45	\$1,081.28	\$159.14	\$2,085.87	\$2,085.87	\$10,855	-\$8,768.85
CHASE BANK	1	\$3,655.38	\$185.32	\$159.14	\$3,999.83	\$3,999.83	\$1,951	\$2,049.11
MARKET SQUARE AT TAMPA PALMS	1	\$93,982.60	\$0.00	\$159.14	\$94,141.74	\$94,141.74	\$59,680	\$34,461.42
RACE TRAC (Fuel Stations)	1	\$15,688.17	\$304.70	\$159.14	\$16,152.01	\$16,152.01	\$3,485	\$12,667.21
LOWES	1	\$35,973.39	\$2,527.97	\$159.14	\$38,660.49	\$38,660.49	\$17,758	\$20,902.41
CVS/METRO CITY BANK	1	\$17,319.53	\$548.13	\$159.14	\$18,026.80	\$18,026.80	\$4,889	\$13,137.52
VACANT GENERAL COMMERCIAL	1	\$16.98	\$177.10	\$159.14	\$353.22	\$353.22	\$3,485	-\$3,131.58
36 - VACANT COMMERCIAL (Developer Off Roll)	1	\$10,622.10	\$0.00	\$159.14	\$10,781.24	\$10,781.24	\$6,532	\$4,249.24
		\$317,009.42	\$21,929.87	\$131,766.72	\$470,706.00			

* - FY 2022-2023 Assessment net 4% collection cost (Except for Developer Off Roll Parcels)

Source: Institute of Traffic Engineers Trip Generation Book, 10th Edition, Hillsborough County Property Appraiser and Methodology Consultant

The assessments represent the special and peculiar benefit each property receives as a logical connection from the systems and services constituting maintenance and operations of the District’s capital improvements. The assessments are also fairly and reasonably apportioned in relation to the benefit received by the various properties being assessed s they are measured with mathematical certainty by using professionally acceptable measuring guidelines.

4.0 Covenant to Pay

All assessments levied run with the land. The owner of record at the time the annual assessment roll is developed will have the responsibility to make the annual operations and maintenance assessment payments.

5.0 Methodology Use

This Methodology Report provides the mathematical calculation to determine the assessment allocation by product type in order to fund the District’s Operations and Maintenance budget each fiscal year. The District’s 2024 Budget was used as an example to show how the budget is apportioned and the assessments allocated for each property. The assessments will change from fiscal year to fiscal year depending on changes to the budget line items and the addition of residential units that have yet to be built.

APPENDIX A

TAMPA PALMS OPEN SPACE & TRANSPORTATION
COMMUNITY DEVELOPMENT DISTRICT ADOPTED
FY 2023-2024 OPERATIONS & MAINTENANCE EXPENSE BUDGET

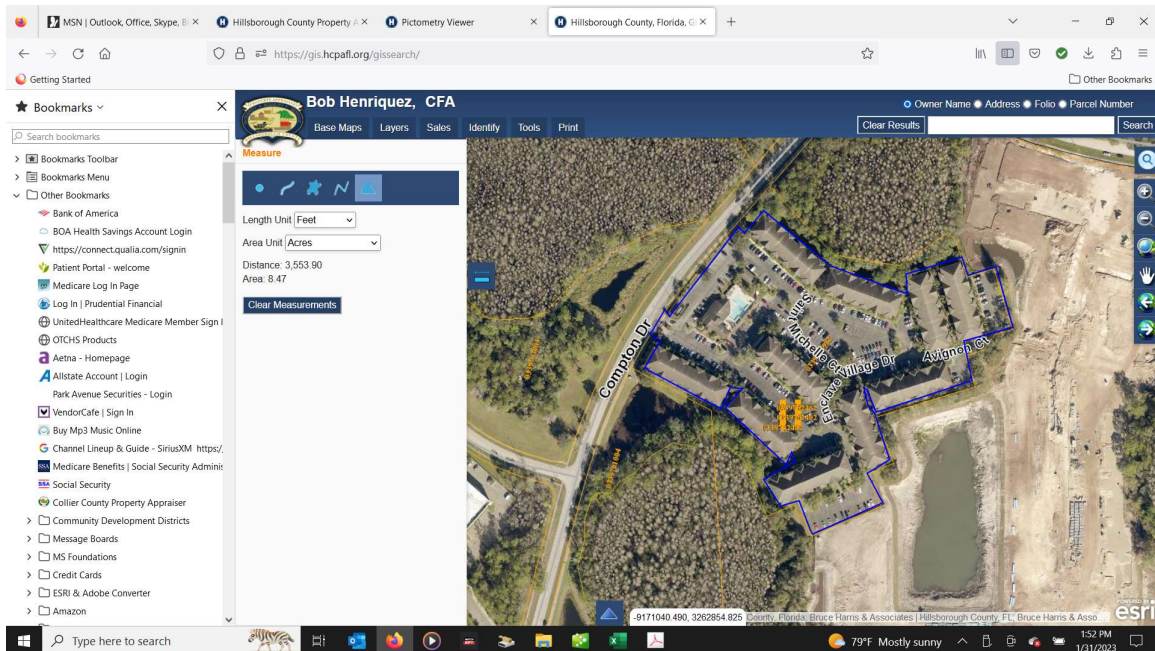
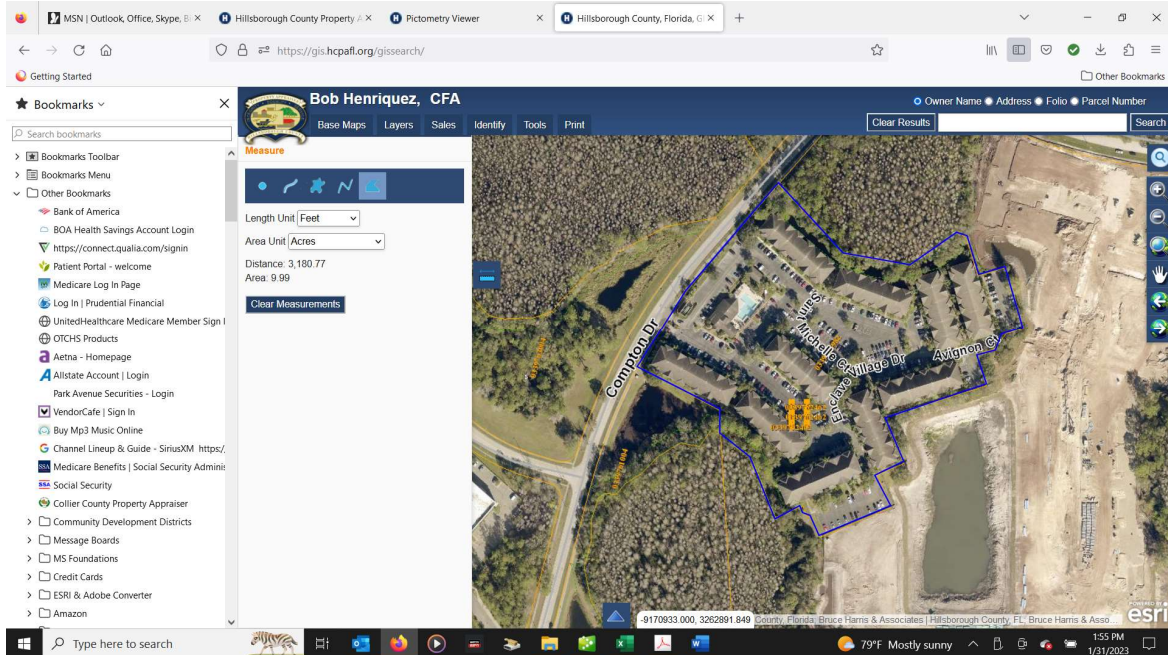
General Budget		Benefit Categories		
Accounting Categories	Total Budget	Roadways	Water Management	Administration
P/R-Board of Supervisors	8,000			8,000
FICA Taxes	612			612
ProfServ-Engineering	18,000			18,000
ProfServ-Legal Services	2,000			2,000
ProfServ-Mgmt Consulting	38,983			38,983
ProfServ-Special Assessment	8,785			8,785
ProfServ-Assessment Methodology	7,500			7,500
Auditing Services	3,993			3,993
Postage and Freight	165			165
Insurance - General Liability	13,006			13,006
Printing and Binding	100			100
Legal Advertising	1,500			1,500
Miscellaneous Services	500			500
Misc-Assessment Collection Cost	6,898			6,898
Office Supplies	75			75
Annual District Filing Fee	54			54
Total Administrative	110,171	0	0	110,171
Florida Retirement System	6,667	*	4,490	311
ProfServ-Field Management	11,256	*	7,581	524
Contracts-Landscape	133,164		133,164	
Electricity - Streetlights	134,000		134,000	
R&M-Irrigation	13,948		13,948	
R&M-Landscape Renovations	8,000		8,000	
R&M-Ponds	10,000			10,000
Holiday Decoration	10,000			10,000
Misc-Contingency	21,000	*	14,143	978
Op Supplies - General	2,500	*	1,684	116
Reserve - Ponds	10,000			10,000
Total Field	360,535	317,009	21,930	21,596
TOTAL EXPENDITURES	470,706	317,009	21,930	131,767

* - Allocated based on Benefit Category percentage of total without these line items.

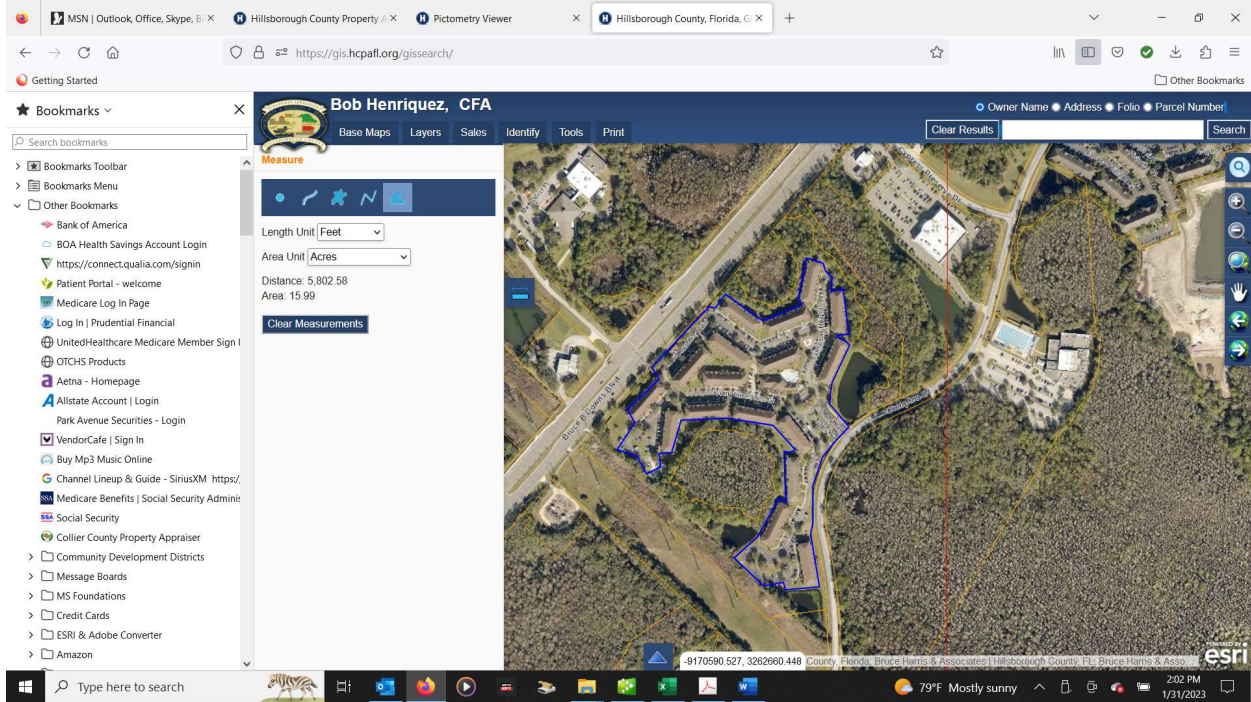
APPENDIX B

TAMPA PALMS OPEN SPACE & TRANSPORTATION COMMUNITY DEVELOPMENT DISTRICT COMMERCIAL AND MULTI-FAMILY PARCEL MEASUREMENTS

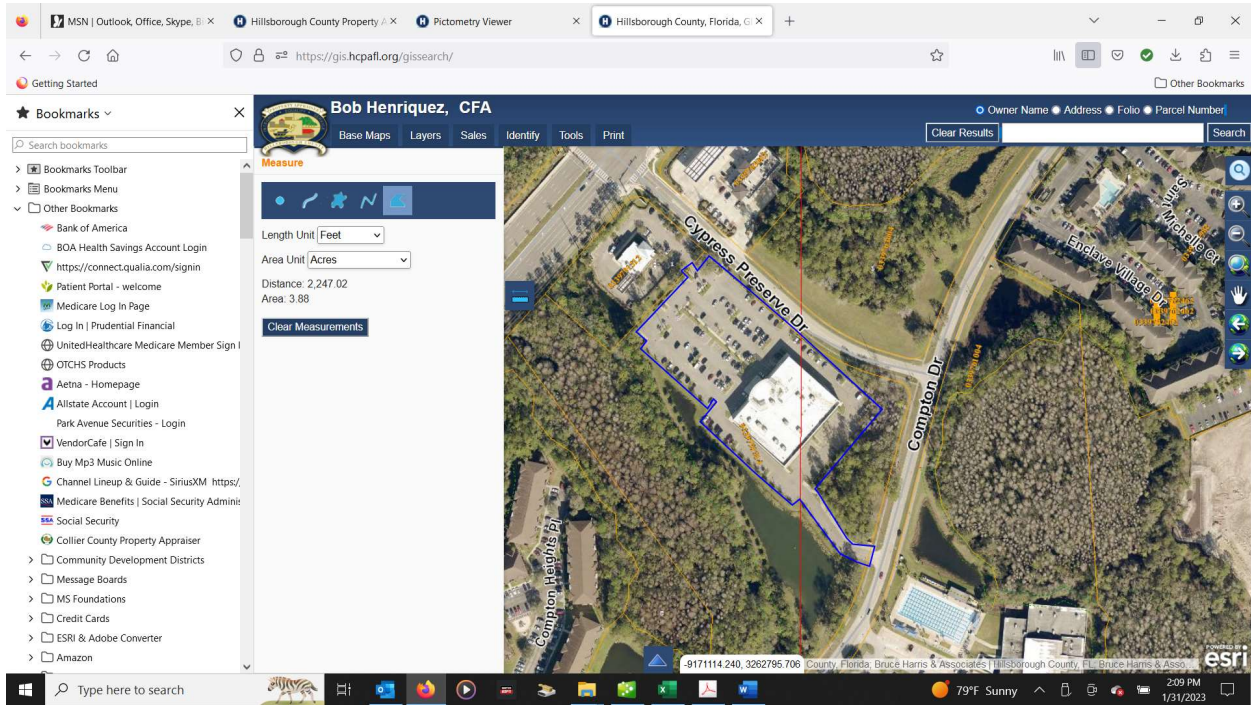
CONDOMINIUM MEASUREMENT



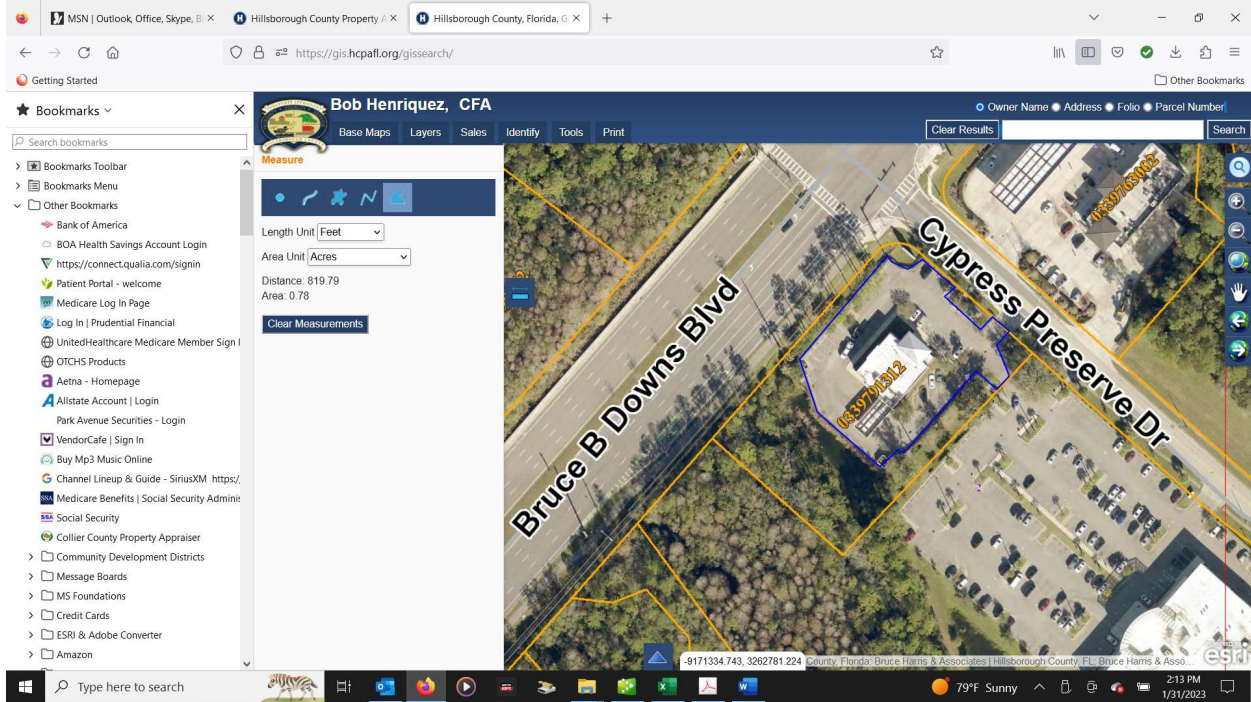
APARTMENTS



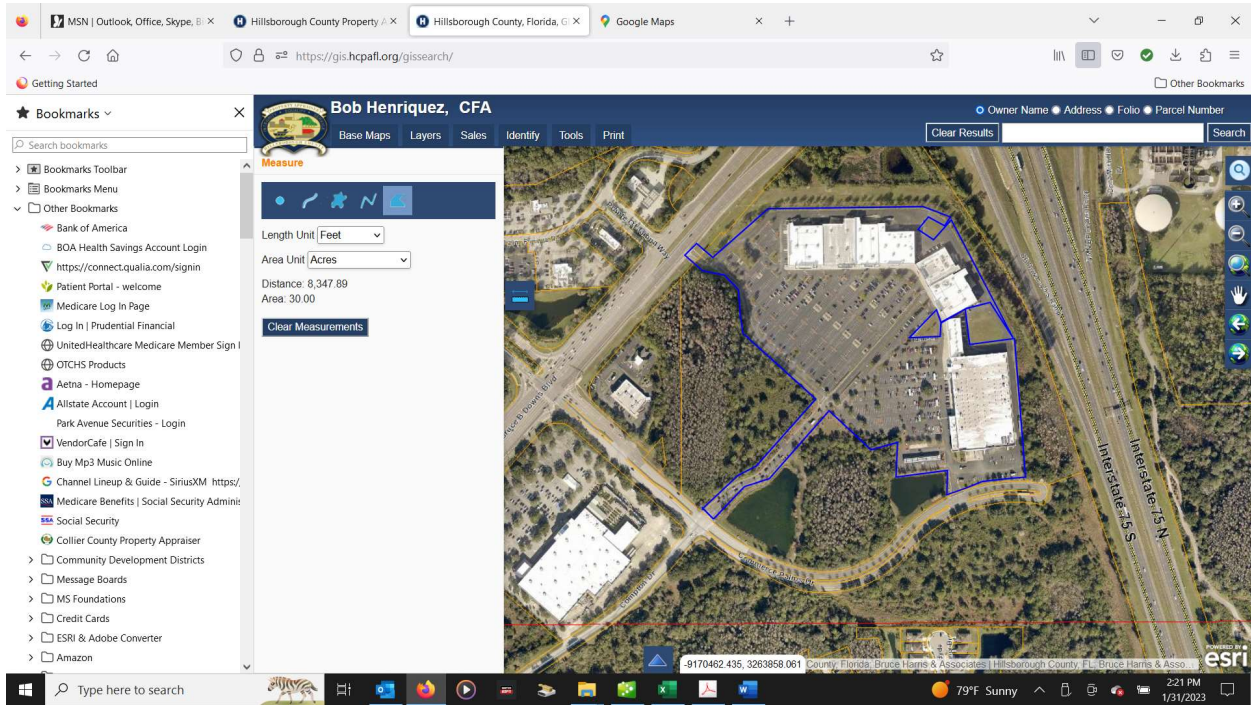
LA FITNESS



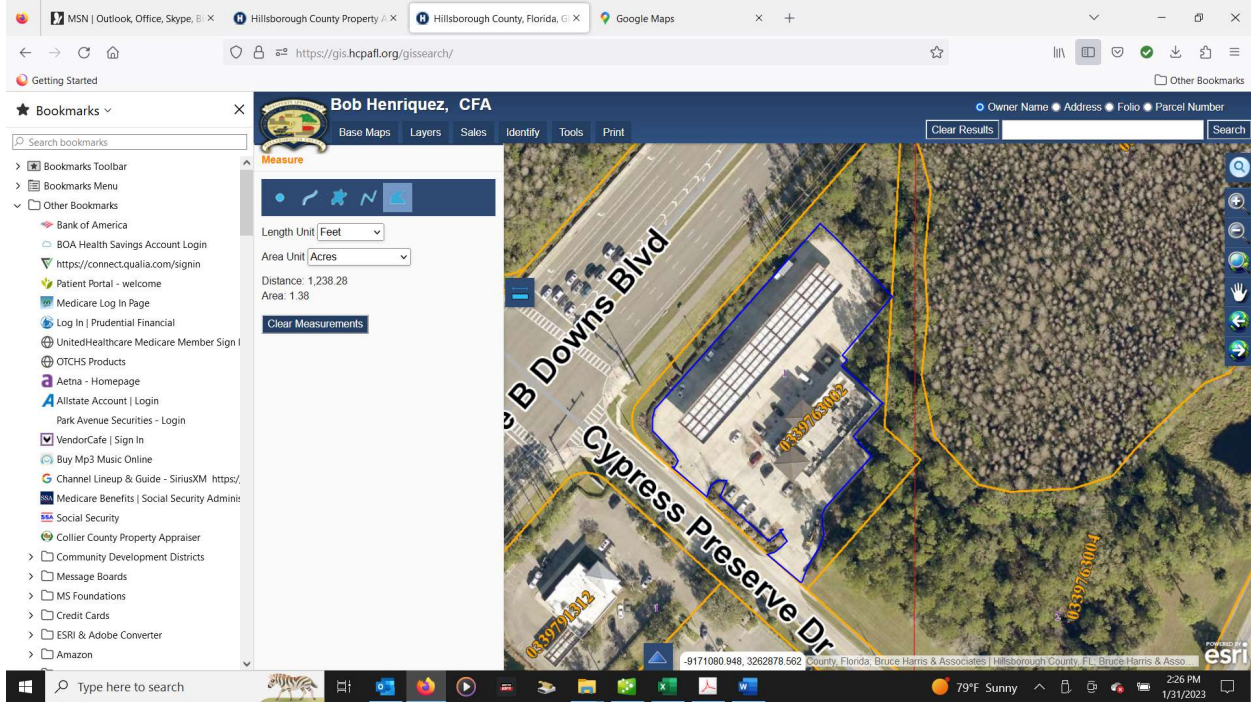
CHASE BANK



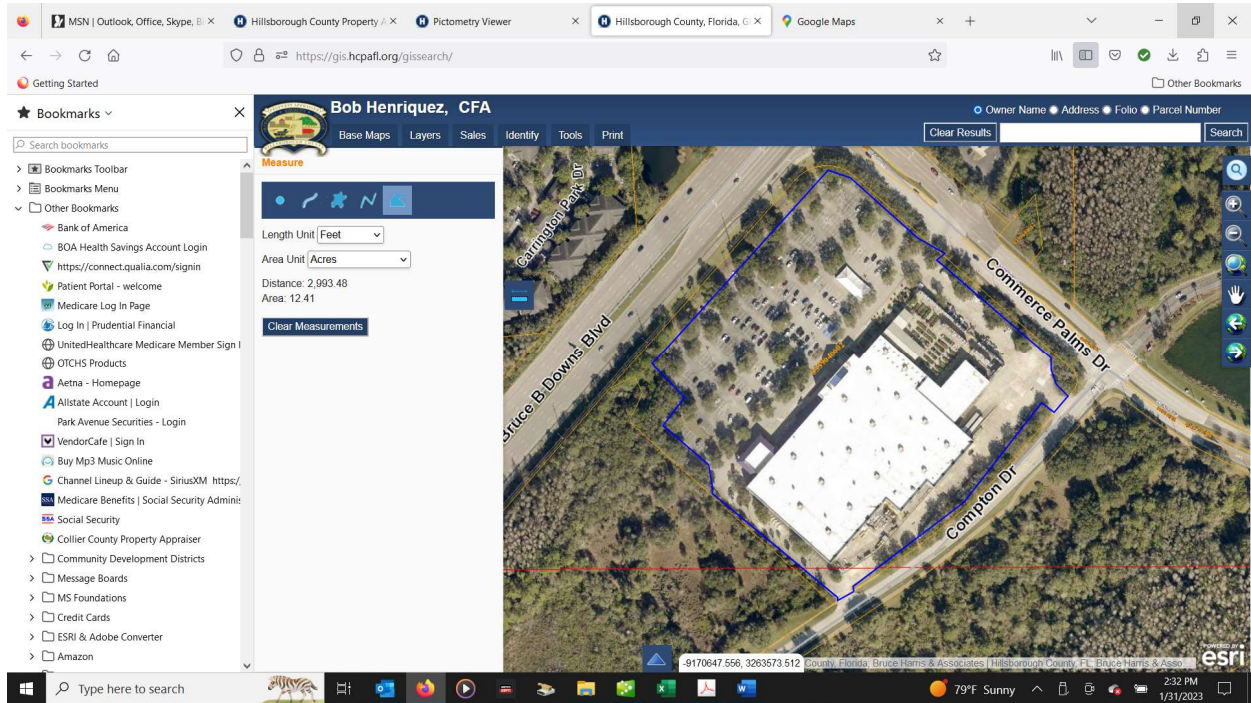
MARKET SQUARE AT TAMPA PALMS



RACE TRAC

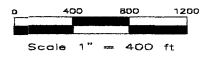
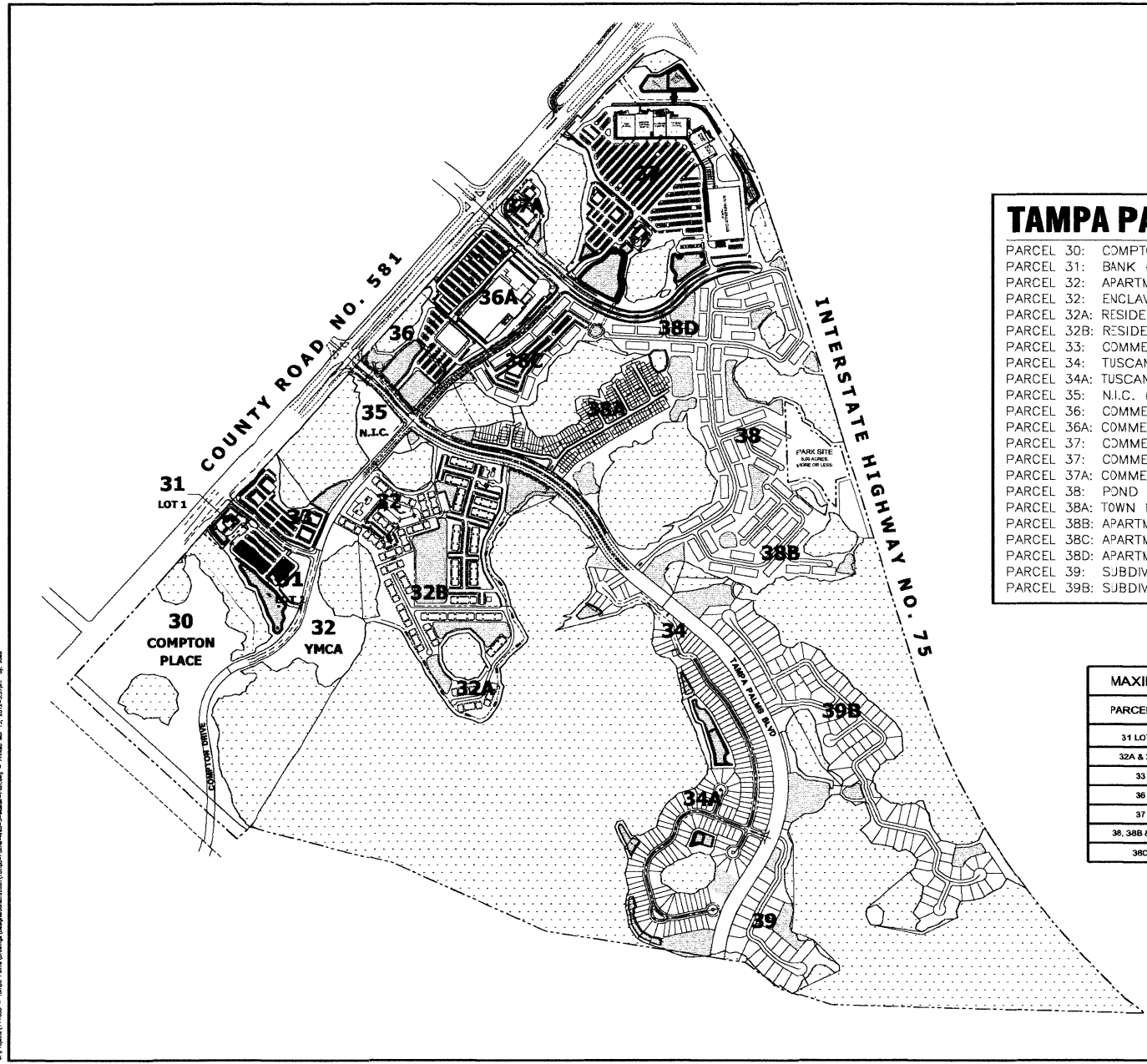


LOWES



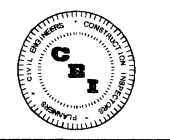
CVS Pharmacy & Metro City Bank

The screenshot displays a web-based GIS application interface. At the top, the browser tabs include 'MSN | Outlook, Office, Sky...', 'Hillsborough County Proper...', 'Pictometry Viewer', and 'Google Maps'. The address bar shows 'https://gis.hcpaff.org/gissearch/'. The application header features the name 'Bob Henriquez, CFA' and navigation options: 'Base Maps', 'Layers', 'Sales', 'Identify', 'Tools', and 'Print'. A search bar on the right contains 'Clear Results' and 'Search'. A 'Measure' tool is active, showing a blue polygon on an aerial map of a building complex. The map labels include 'Blvd' and 'Commerce Palms Dr'. The 'Measure' tool displays the following data: Length Unit: Feet, Area Unit: Acres, Distance: 1,463.43, and Area: 2.18. A 'Clear Measurements' button is also visible. On the left, a 'Bookmarks' sidebar lists various web links, including 'Bank of America', 'BOA Health Savings Account Login', 'Patient Portal - welcome', 'Medicare Log In Page', 'Log In | Prudential Financial', 'UnitedHealthcare Medicare Member Sign', 'OTCHS Products', 'Aetna - Homepage', 'Allstate Account | Login', 'Park Avenue Securities - Login', 'VendorCafe | Sign In', 'Buy Mp3 Music Online', 'Channel Lineup & Guide - SiriusXM', 'Medicare Benefits | Social Security Admini', 'Social Security', 'Collier County Property Appraiser', 'Community Development Districts', 'Message Boards', 'MS Foundations', 'Credit Cards', 'ESRI & Adobe Converter', and 'Amazon'. The bottom of the screen shows a Windows taskbar with a search bar, system tray, and date/time (2:36 PM, 1/31/2023). The temperature is 79°F and the weather is Sunny. The ESRI logo is visible in the bottom right corner of the map area.



- ### TAMPA PALMS AREA 3
- PARCEL 30: COMPTON PLACE APARTMENTS (EXISTING)
 - PARCEL 31: BANK (LOT 1) / COMMERCIAL (LOT 2)
 - PARCEL 32: APARTMENTS (EXISTING)
 - PARCEL 32: ENCLAVE / YMCA (EXISTING)
 - PARCEL 32A: RESIDENTIAL (CONCEPTUAL)
 - PARCEL 32B: RESIDENTIAL (CONCEPTUAL)
 - PARCEL 33: COMMERCIAL (CONCEPTUAL)
 - PARCEL 34: TUSCANY SUBDIVISION (EXISTING)
 - PARCEL 34A: TUSCANY SUBDIVISION (EXISTING)
 - PARCEL 35: N.I.C. (GOVERNMENT)
 - PARCEL 36: COMMERCIAL (CONCEPTUAL)
 - PARCEL 36A: COMMERCIAL (EXISTING LOWES)
 - PARCEL 37: COMMERCIAL (EXISTING SHOPPING CENTER)
 - PARCEL 37: COMMERCIAL (FUTURE OUTPARCEL RESTAURANTS)
 - PARCEL 37A: COMMERCIAL (EXISTING CVS & REGIONS BANK)
 - PARCEL 38: POND & PARK SITE (CONCEPTUAL)
 - PARCEL 38A: TOWN HOMES (132 UNITS EXISTING)
 - PARCEL 38B: APARTMENTS (CONCEPTUAL)
 - PARCEL 38C: APARTMENTS (CONCEPTUAL)
 - PARCEL 38D: APARTMENTS (CONCEPTUAL)
 - PARCEL 39: SUBDIVISION (EXISTING)
 - PARCEL 39A: SUBDIVISION (EXISTING)
 - PARCEL 39B: SUBDIVISION (EXISTING)

MAXIMUM POTENTIAL DEVELOPMENT	
PARCEL No.	PROPOSED DEVELOPMENT
31 LOT 2	32,800 sf COMMERCIAL / RETAIL
32A & 32B	23 BUILDINGS - 552 UNITS
33	27,000 sf COMMERCIAL / RETAIL
36	41,000 sf COMMERCIAL / RETAIL
37	14,000 sf COMMERCIAL / RETAIL
38, 38B & 38D	56 BUILDINGS - 1,344 UNITS
38C	11 BUILDINGS - 364 UNITS



CAMPO
ENGINEERING, INC.

FBPR CERTIFICATE OF AUTHORIZATION NO. 26725

1725 EAST 5TH AVENUE
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PHONE: (813) 215-7372
FAX: (813) 902-8782

PROJECT TITLE
TAMPA PALMS
AREA 3

CITY OF TAMPA
CLIENT
NEW TAMPA, INC.
6000 COMPTON ESTATES WAY
TAMPA, FLORIDA 33647
PHONE: (813) 910-7814
FAX: (813) 971-8729

REVISIONS

NO.	DESCRIPTION	DATE

ISSUE DATE: 5/2011
REVIEWED BY: MDC
DRAWN BY: JJB
DESIGNED BY: MDC
PROJECT NUMBER
11-033

NAME: _____ SEAL NO.: _____ DATE: 03/13/2012
SHEET TITLE
MASTER PLAN
SHEET NUMBER
1

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