



BOCILLA LAGOON MUNICIPAL SERVICES BENEFIT UNIT ASSESSMENT METHODOLOGY REPORT

As of June 5, 2026

Prepared for:

Charlotte County

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**BOCILLA LAGOON
MUNICIPAL SERVICES BENEFIT UNIT (“MSBU”)
ASSESSMENT METHODOLOGY REPORT
CHARLOTTE COUNTY**

June 5, 2026

1.0 Introduction

1.1 Purpose

This Bocilla Lagoon MSBU Assessment Methodology Report (“Assessment Methodology”) sets forth a proposed methodology for imposition of non-ad valorem special assessments to fund the dredging of Bocilla Lagoon, which special assessments will repay debt planned to be issued by Charlotte County (“County”) to fund the project. The Assessment Methodology described herein has two goals: (1) identifying the special benefits received by properties within the prescribed benefit area adjacent to Bocilla Lagoon (the “Bocilla Lagoon MSBU” or “MSBU”) as a result of the capital improvement(s), and (2) equitably apportioning the costs incurred by the County to provide these benefits to properties within the Bocilla Lagoon MSBU.

The County plans to implement its dredging capital improvement program (“CIP Project”) allowing for the continued use and enjoyment of the properties within the Bocilla Lagoon via the existing waterway / lagoon. The County plans to fund its CIP Project through debt financing. This debt and ongoing operating costs are expected to be repaid from the proceeds of non-ad valorem special assessments levied on properties within the Bocilla Lagoon MSBU. These special assessments serve as liens against properties within the boundary of the Bocilla Lagoon MSBU that receive a special benefit from the CIP Project. This Assessment Methodology is designed to conform to the requirements of Florida law with respect to special assessments and is consistent with our understanding of the case law on this subject.

1.2 Background – Existing Conditions

Bocilla Lagoon is a public waterway within the extents of Palm Island that has limited navigability due to overwashed sand from Hurricanes Helene and Milton that filled the lagoon and its surrounding mangroves, creating inadequate water depths for local mariners. This has occurred at least one other time in the past, however in that past instance the County received full funding to remove the overwashed sand; therefore, an MSBU was never created. At this time, the County has determined that funding to remove the overwashed sand from Hurricanes Helene and Milton is not available and will be funded via special assessment. As a result, on July 22, 2025, the board approved staff to continue working on the CIP Project and create an MSBU for any expenditures that are not recovered.



2.0 Requirements of a Valid Special Assessment

A special assessment is a charge imposed against property because that property derives some special benefit from the expenditure of the monies. Increasingly, counties have utilized special assessments as a home rule revenue source to fund certain services and to construct and maintain capital facilities, such as the CIP Project.

As established by case law, two requirements exist for the imposition of a valid special assessment: (1) the property assessed must derive a special benefit from the improvement or service provided; and (2) the assessment must be fairly and reasonably apportioned among the properties that receive the special benefit. See City of Boca Raton v. State, 595 So. 2d 25 (Fla. 1992).

If the imposition of special assessments meets both prongs of the test, that assessment is valid under Florida law, as we understand it. In this report we address each prong of the special assessment test.

2.1 Special Benefit

The test to be applied in evaluating whether a special benefit is conferred on property by the provision of a service or facility is

whether there is a "logical relationship" between the services provided and the benefit to real property. Whisnant v. Stringfellow, 50 So. 2d 885 (Fla. 1951).

Lake County v. Water Oak Management Corp., 695 So. 2d 667, 669 (Fla. 1997). This logical relationship to property test defines the line between those services and facilities that can be funded by special assessments and those failing to satisfy the special benefit test.

The benefit required for a valid special assessment consists of more than simply an increase in market value and includes both potential increases in value and the added use and enjoyment of the property. See Meyer v. City of Oakland Park, 219 So. 2d 417 (Fla. 1969). In Meyer, the Florida Supreme Court upheld a sewer assessment on both improved and unimproved property, stating that the benefit need not be direct nor immediate but must be substantial, certain and capable of being realized within a reasonable time. Furthermore, the benefit need not be determined in relation to the existing use of the property. See City of Hallandale v. Meekins, 237 So. 2d 318 (Fla. 4th DCA 1970), aff'd, 245 So. 2d 253 (Fla. 1971).

Although the benefit derived need not be direct and immediate, the benefit must be special and peculiar to the property assessed and not a general benefit to the entire community. Thus, services and facilities which are provided by a government may be essential to the public welfare but fail to provide the special benefit necessary for the imposition of a valid assessment. For example, the Court in Crowder v. Phillips, 1 So. 2d 629 (Fla. 1941), held that a special assessment for the establishment and maintenance of a hospital did not provide a special or peculiar benefit to the real property assessed. The Court reasoned that the hospital provided benefits to the entire community because of its availability to any person but that no logical relationship existed between the construction and maintenance of the hospital and the assessed property. Additionally, in Whisnant v. Stringfellow, 50 So. 2d 885 (Fla. 1951), an assessment for the county health unit was also held to be invalid in that it benefited everyone in the county, regardless of their status as property owners.



Examples of services and facilities that possess a logical relationship to property and thus can be funded wholly or partially by special assessments are: fire protection, fire and first responder services, street improvements, parking facilities, downtown redevelopment, solid waste collection and disposal, stormwater management, beach nourishment, and water and wastewater utility improvements.

In this case, the proposed CIP Project in the form of dredging to restore navigable water access from the properties to the Gulf of Mexico would benefit properties in a variety of ways. Therefore, based on this guidance it is reasonable to measure special benefits in terms of the following:

- Increased or maintained market value of properties
- Continued or enhanced use or enjoyment of the property via accessibility
- Increased water quality and/or other environmental benefits (e.g., removal of accumulated nutrient rich sediments or pollutants and ecosystem restoration)

Once an identified service or capital facility satisfies the special benefit test, the assessed amount is required to be fairly apportioned among the benefited property in a manner consistent with the logical relationship embodied in the special benefit requirement. The apportionment methodology will be discussed in the next section.

2.2 Fair and Reasonable Apportionment

The second prong of the special assessment test relates to the method of apportionment. The Supreme Court in the Boca Raton case, cited above, found as follows.

The apportionment of benefits is a legislative function, and if reasonable people may differ as to whether the land assessed was benefited by the local improvement, the findings of the city officials must be sustained.

The Boca Raton Court went on to quote from the decision in City of Ft. Myers v. State of Florida and Langford, 95 Fla 704, 117 So 97, 104...

No system of appraising benefits or assessing costs has yet been devised that is not open to some criticism. None have attained the ideal position of exact equality, but if assessing boards would bear in mind that benefits actually accruing to the property improved in addition to those received by the community at large must control both as to benefits prorated and the limit of assessments for cost of improvement, the system employed would be as near the ideal as it is humanly possible to make it.

In Fire District No. 1 of Polk County v. Jenkins, 221 So.2d 740 (Fla. 1969), the Supreme Court quoted from its decision in Martin v. Dade Muck Land Co., 116 So. 449 (Fla. 1928), as follows.

Where public improvements are contemplated, and the method of the special assessments and the anticipated benefits are determined by direct legislative enactment, such determinations will not be disturbed by the courts, unless an abuse of power or purely arbitrary and oppressive action is clearly shown in appropriate proceedings...



However, improper apportionment will defeat a special assessment when a special benefit is otherwise available. In City of Ft. Lauderdale v. Carter, 71 So. 2d 260 (Fla. 1954), a special assessment for garbage, waste and trash collection was apportioned based upon the value of the property. The Florida Supreme Court held this assessment to be invalid in that apportioning on the basis of value did not bear any reasonable relationship to the services provided. See also St. Lucie County-Fort Pierce Fire Prevention and Control District v. Higgs, 141 So. 2d 744 (Fla. 1962) (Court struck fire assessments imposed against property based on the ratio of the assessed value of each property to the total value of all property in the district).

In comparison, the Florida Supreme Court in City of Naples v. Moon, 269 So. 2d 355 (Fla. 1972), found that the levying of a special assessment for improved parking facilities was valid because the city established specific guidelines to measure the benefits accruing to the assessed property. The guidelines were value of the property benefited, relative floor space of each improved property, its kind, susceptibility to improvement, and the maximum annual benefits to be conferred thereon. City of Naples, 269 So. 2d at 358. Other methods of apportionment which have been upheld are sewer improvements on a square foot basis (Meyer v. City of Oakland Park, *supra*) and street improvements on a lineal front foot basis (Bodner v. City of Coral Gables, 245 So. 2d 250 (Fla. 1971)).

Finally, in determining the reasonableness of the apportionment, courts generally give deference to the legislative determination of a local government. In Rosche v. City of Hollywood, 55 So. 2d 909 (Fla. 1952), the Florida Supreme Court stated:

The apportionment of assessments is a legislative function and if reasonable men may differ as to whether land assessed was benefited by the local improvement the determination as to such benefits of the city officials must be sustained.

Id. at 913; see also Key Colony No. 1 Condominium Assoc., Inc. v. Village of Key Biscayne, 651 So. 2d 779 (Fla. 3d DCA 1995).

The Courts have approved many methods for allocating benefits. The Boca Raton Court provides good guidance on this point:

While front foot or square foot methodologies for apportioning costs of special improvement projects are more traditional, other methods are permissible. As we stated in South Trail Fire Control District v. State, 273 So. 2d 380,384 (Fla. 1973):

“The manner of assessment is immaterial and may vary within the district, as long as the amount of the assessment for each tract is not in excess of the proportional benefits as compared to other assessments on other tracts.”

In practice the Florida courts have approved a wide variety of allocation methods, including assessed value, weighted value, equivalent residential units, trip rates, calls for service, and various engineering coefficients.



Based on the description of the project, its core purpose is to re-establish accessibility to the lagoon and make the area navigable by boat or create the opportunity for more certain navigability for the abutting properties to travel through the lagoon to reach open water in the intercoastal and eventually the Gulf of Mexico. The project is also expected to improve water quality and environmental conditions within the lagoon by removing accumulated sand, any nutrient-rich sediments and pollutants that cause harmful algal blooms and poor water quality. The CIP project will also restore ecosystem health, increase water depth for habitats, improve circulation, and support the recovery of local seagrass. In addition to the capital costs, the County's annual monitoring costs of the project will provide baseline and future data on shoaling within the lagoon allowing for potential reimbursement by federal and/or state agencies in the event of a future storm.

This project summary suggests that the properties benefitting from the project are directly adjacent to the lagoon (and/or receive access to the lagoon via parcels with lagoon access), which provides those properties with a combination of re-stored access, continued access, and/or enhanced access and navigability of the lagoon, better water quality, and improved environmental conditions. As of the date of this report, a review of the parcels adjacent to the lagoon do not include any areas of broader public access or benefit via a public boat ramp, public marina, or equivalent. As a result, the boundary of the MSBU is currently limited to the improved or vacant residential parcels as well as a collection on non-residential parcels that border the lagoon area consistent with the information provided by the County and CEC. Map 2 details the parcel boundary for the MSBU and Table 1 summarizes the parcels by land use code.

Map 2. Bocilla Lagoon Dredging Project MSBU Boundary



Source: Charlotte County



The parcels adjacent to the lagoon total 145 parcels, along with four (4) parcels which are not adjacent to the lagoon but receive access via a condominium association which constitute the proposed Bocilla Lagoon MSBU area (“Bocilla Lagoon MSBU” or “MSBU”). The parcels are of varying land use with most parcels being vacant residential, some form of developed single family residential units along with a couple parcels which include duplexes (or equivalent). The balance of parcels is a combination of common areas, rights of way, and a utility parcel. Based on a review of the parcels, of the 144 parcels within the Bocilla Lagoon MSBU with direct lagoon access, 141 parcels are subject to assessment along with the four (4) parcels which gain access for a total of 145 assessable parcels. Per Charlotte County Public Works, the unhatched area at the southern end of the Bocilla Lagoon is beyond an elevated golf cart path and is not considered navigable or functionally connected. As a result, parcels adjacent to this area are not included within the MSBU.

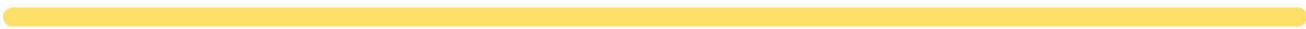
Table 1. Bocilla Lagoon MSBU Parcel Summary

Land Use Code (& parcel ID)	Land Use Code Description (Parcel ID Owner)	Parcels	Assessable Property	Units	WAU Factor (1)	WAUs	County Responsibility
0	Vacant Residential	28	Y	28	1	28	N
1	Vacant Multi-family Residential	6	Y	6	1	6	N
2	Vacant Residential (land with a land improvement)	9	Y	9	1	9	N
4	Land Condominium	4	Y	4	1	4	N
7	Vacant Multi-Family Residential(land with a land improvement)	1	Y	1	1	1	N
100	Single Family	63	Y	63	1	63	N
101	Single Family/Determined Unlivable	7	Y	7	1	7	N
102	Single Family/Cluster Home	8	Y	8	1	8	N
108	Single Family Residence with Guest/Separate Living Unit	1	Y	1	1	1	N
403	Zero Lot Lines	1	Y	1	1	1	N
420	Single Residential on Land Condominium	6	Y	6	1	6	N
800	Duplex 2 units	1	Y	2	0.5	1	N
812	Multi-single family units ((2) single family residences, single family residence and mobile home or (2) mobile homes)	1	Y	2	0.5	1	N
902	Improved Residential Subdivision Common Element	3		see note (2)			N
8087	Vacant State other than military, forests, parks, recreational areas, hospitals, colleges	2	Y	2	2	2	Y
9100	Utility, gas and electricity, telephone and telegraph, locally assessed railroads, water and sewer service, pipelines, etc	1	Y	1	1	1	N
9400	Right-of-way streets, roads, irrigation channel, ditch, etc.	1	Y	1	1	1	N
9502	Natural bodies of water	1	Y	1	1	1	N
TOTAL		144	142	163		145	2

Source: Charlotte County Property Appraiser and PFM Group Consulting LLC

(1) WAU Factor = Points of water access (e.g. allowable number of docks, landing access, etc...) divided by the number of parcels or residential units granted access via the point(s) of water access;

(2) Parcel ID 412032601000 does not receive an assessment, rather its assessment is shared among the 9 residential units which receive a benefit to the associated 3 WAUs, similarly parcel ID 412033801000 does not receive an assessment, rather its assessment is shared among the 11 residential units which receive a benefit to the associated 1 WAU. Parcel ID 412033726000, is not assessed as the parcel provides an easement to the lagoon (technically waterfront) but does not provide a specific point of lagoon access via a landing, dock, or equivalent and as a result has an assignment of zero WAUs



4.0 CIP Project - Summary

Project information provided by the County indicates that the County plans to remove all overwash sand from the lagoon. This includes dredging of the permitted navigation channel template and an overwash sand template. The planned dredging activities, as provided by the County, include the dredging of an estimated 2.8 acres of area totaling 5,000 cubic yards of material. The dredging project is designed to remove the displaced sediment and restore the navigation channel. The capital costs associated with the project are provided in Table 2 as well as additional post-project monitoring costs. In addition to the capital costs, the County's annual monitoring costs of the project will provide baseline and future data on shoaling within the lagoon allowing for potential reimbursement by federal and/or state agencies in the event of a future storm.

Table 2. Bocilla Lagoon Dredging Project Costs Summary

Category		\$
Design/Engineering	\$	50,000
Construction / dredge to remove sand from lagoon (5,000 cubic yards at \$150/cubic yard)	\$	750,000
Estimated internal labor for project management	\$	15,000
		=====
TOTAL (capital)	\$	815,000
<hr/>		
Maintenance Costs		\$
Annual Survey and Monitoring Costs	\$	9,012.50
Years of Monitoring (Year 1 - 8)		8
		=====
Total Monitoring / Maintenance Costs	\$	72,100

Source: Charlotte County and Coastal Engineering Consultants, Inc.

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5.0 Bocilla Lagoon Dredging Project - Plan of Finance

Table 3 summarizes the preliminary financing plan for the Project, which at this time is anticipated to be a bank loan, but is subject to change based on the County's final financing terms.

Table 3. Estimated Financing Details for Bocilla Lagoon Dredging Project

Category	Amount
Construction Fund	\$815,000
Debt Service Reserve Fund	\$0
Capitalized Interest	\$0
Cost of Issuance*	\$115,500
Bank Fee (0.5%)	\$0
Rounding	\$0
Total Par	\$930,500
Rate	4.90%
Term	8
Net Annual Debt Service:	\$143,387
Gross Annual Debt Service (1):	\$154,180

Source: Hilltop Securities; *includes consulting and legal fees paid for by the County associated with the Project

(1) Gross assessments represent the assessment placed on the County tax roll each year if the County elects to use the Uniform Method of collecting non-ad valorem assessments authorized by Chapter 197 of the Florida Statutes. Gross assessments include a 7.0% gross-up to account for the fees of the County Property Appraiser and Tax Collector and the statutory early payment discount.

6.0 Assessment Methodology

6.1 Assessment Foundation

The assessment methodology associated with the allocation of the costs of the Project is a four-step process. First, an engineer determines the costs for the infrastructure and related improvements which constitute the Project. Second, an estimate of the amount of debt required to finance the Project infrastructure improvements is calculated. Third, an engineer outlines the location(s) of the improvement(s) and generally identifies properties which benefit from the provision of the Project infrastructure and improvements. Finally, the as-financed costs of the infrastructure and related improvements are allocated to the benefiting properties based on the approximate relative benefit each property receives.



6.2 Allocation of Specific Assessments

The discussion offered below illustrates the process by which the County will allocate project costs it incurs to fund the Bocilla Lagoon Dredging Project. The capital costs and annual operating costs are summarized in Table 2. The County's loan is estimated to total \$930,500 as detailed in Table 3 with the annual operating costs of \$9,012.50. The County's debt will be repaid by special assessments (capital and operating) allocated to properties within the Bocilla Lagoon MSBU based on the proportional benefits that each property receives from the Project.

As noted above, as long as two basic principles are adhered to, Florida law generally allows the County some latitude in determining the appropriate methodology to allocate the costs of its Project to benefiting properties in the MSBU. The two principles are: (1) the properties being assessed must receive a special benefit from the Project and (2) the assessments allocated to each property must be fairly and reasonably apportioned among the benefiting properties.

In allocating special assessments to benefiting property, Florida governments have used a variety of methods. Given the majority residential property make-up with the MSBU and the special benefit that will inure to those properties from the Project, the recommended method of apportionment is via a Water Access Unit ("WAU") as defined and described herein:

"Water Access Unit" means a dock, landing, ramp, slip, bay, wharf, lift or other structure or point of direct access for receiving boats and other water craft, which will serve as the standard assessment unit, to be used in calculating the assessments as a proxy to the expected special benefit derived from the CIP Project, as determined for each parcel.

WATER ACCESS UNIT ASSIGNMENTS. The number of WAUs assigned to each parcel within the MSBU shall be calculated as follows:

- **Single-Family Residential Property** (LU Codes 0-7, LU Codes 100-108, LU Codes 403 & 420). All Tax Parcels of Single-Family Residential Property within the MSBU shall be assigned one (1) Water Access Unit or the actual number of existing Water Access Units on the Tax Parcel, whichever is greater.
- **Multi-Family Residential Property** (LU Codes 800 & 812). All Tax Parcels of Multi-Family Residential Property within the MSBU shall be assigned an amount of Water Access Units determined dividing (i) the actual number of existing Water Access Units at the Multi-Family Residential Property water access location, by (ii) the total number Tax Parcels of Multi-Family Property benefitting from the Water Access Units.



- Condominium Residential Unit Parcels and HOA Residential Parcels (LU Code 902).** Since Condominium Common Area Parcels and Homeowners' Association Common Element Parcels may be allowed multiple Water Access Units, but cannot be directly assessed under state law, all Condominium Residential Unit Parcels and HOA Residential Parcels shall be assigned an amount of Water Access Units determined by dividing (1) the number of Water Access Units attributable to their associated Condominium Common Area Parcel or Homeowners' Association Common Element Parcel, as applicable, by (2) the total number of Condominium Residential Unit Parcels or HOA Residential Parcels, as applicable, benefitting from such common elements.
- Non-Residential Property (LU Codes 8087, 9100, 9400, & 9502).** All Non-Residential Property shall be assigned one (1) Water Access Unit or the actual number of existing Water Access Units on the Tax Parcel, whichever is greater. Assessments associated with County or state-owned properties, will be the responsibility of Charlotte County.

Table 4 contains the allocation of the Project costs, as financed, to the properties within the MSBU based on the WAU values assigned to the parcels. Table 5 shows the annual debt service assessments associated with the debt par allocations found in Table 4.

Table 4. Allocation of the Costs of the County's CIP Project, as Financed

<u>Land Use</u>	<u>Parcels</u>	<u>Units</u>	<u>WAU Factors</u>	<u>Water Access Units (WACs)</u>	<u>% Allocation</u>	<u>Total Par Debt</u>	<u>Par Debt/Parcel</u>
Vacant Residential (LU Codes 0 thru 7)	48	48	1	48	33.1%	\$308,028	\$6,417
Single Family (including LU Codes 403 & 420)	86	86	1	86	59.3%	\$551,883	\$6,417
MF Residential - Duplex (LU Codes 800 & 812)	2	4	0.5	2	1.4%	\$12,834	\$6,417
Improved Residential Subdivision Common Element (PID 41203260100) (LU Code 902)	1	9	0.33	3	2.1%	\$19,252	\$19,252
Improved Residential Subdivision Common Element (PID 41203280100) (LU Code 902)	1	11	0.09	1	0.7%	\$6,417	\$6,417
Vacant State other ... (LU Code 8087)	2	2	1	2	1.4%	\$12,834	\$6,417
Private Utility, gas and electricity, etc... (LU Code 9100)	1	1	1	1	0.7%	\$6,417	\$6,417
ROW - Roads - Irrigation, etc... (LU Code 9400)	1	1	1	1	0.7%	\$6,417	\$6,417
Natural Bodies of Water (LU Code 9502)	<u>1</u>	<u>1</u>	1	<u>1</u>	<u>0.7%</u>	<u>\$6,417</u>	\$6,417
TOTAL	143	163		145	100.0%	\$930,500	

Source: PFM Group Consulting, LLC; (1) WAU Factor = Points of water access (e.g. number of docks, landing access, etc...) divided by the number of parcels or residential units granted access via the point(s) of water access; (2) allocated to related association parcels and residential units receiving benefit, all but four parcels are waterfront lagoon parcels



Table 5. Summary of Annual Assessments (CIP Project)

<u>Land Use</u>	<u>Parcels</u>	<u>Annual Assessments (net)</u>	<u>Admin Fee</u>	<u>Annual Assessments (gross)(1)</u>
Vacant Residential (LU Codes 0 thru 7)	48	\$47,466	\$3,573	\$51,039
Single Family (including LU Codes 100 - 420)	86	\$85,043	\$6,401	\$91,445
MF Residential - Duplex (LU Codes 800 & 812)	2	\$1,978	\$149	\$2,127
Improved Residential Subdivision Common Element (PID 41203260100) (LU Code 902)	1	\$2,967	\$223	\$3,190
Improved Residential Subdivision Common Element (PID 41203280100) (LU Code 902)	1	\$989	\$74	\$1,063
Vacant State other ... (LU Code 8087)	2	\$1,978	\$149	\$2,127
Private Utility, gas and electricity, etc... (LU Code 9100)	1	\$989	\$74	\$1,063
ROW - Roads - Irrigation, etc... (LU Code 9400)	1	\$989	\$74	\$1,063
Natural Bodies of Water (LU Code 9502)	1	\$989	\$74	\$1,063
TOTAL	143	\$143,387	\$10,793	\$154,180

<u>Land Use</u>	<u>Debt/Parcel</u>	<u>Annual Assessment per Parcel (net)</u>	<u>Administrative Expenses per Parcel</u>	<u>Annual Assessment per Parcel (gross)(1)</u>
Vacant Residential (LU Codes 0 thru 7)	\$6,417	\$988.88	\$74.43	\$1,063.31
Single Family (including LU Codes 100 - 420)	\$6,417	\$988.88	\$74.43	\$1,063.31
MF Residential - Duplex (LU Codes 800 & 812)	\$6,417	\$988.88	\$74.43	\$1,063.31
Improved Residential Subdivision Common Element (PID 41203260100) (LU Code 902)	\$19,252	\$2,966.63	\$223.29	\$3,189.93
Improved Residential Subdivision Common Element (PID 41203280100) (LU Code 902)	\$6,417	\$988.88	\$74.43	\$1,063.31
Vacant State other ... (LU Code 8087)	\$6,417	\$988.88	\$74.43	\$1,063.31
Private Utility, gas and electricity, etc... (LU Code 9100)	\$6,417	\$988.88	\$74.43	\$1,063.31
ROW - Roads - Irrigation, etc... (LU Code 9400)	\$6,417	\$988.88	\$74.43	\$1,063.31
Natural Bodies of Water (LU Code 9502)	\$6,417	\$988.88	\$74.43	\$1,063.31

Source: PFM Group Consulting, LLC

(1) Gross assessments represent the assessment placed on the County tax roll each year, if the County elects to use the Uniform Method of collecting non-ad valorem assessments authorized by Chapter 197 of the Florida Statutes. Gross assessments include a 7.0% gross-up to account for the fees of the County Property Appraiser and Tax Collector and the statutory early payment discount.

As described in Section 6.2, Table 6 summarizes the allocation of assessments to each of the land use code 902 parcels, specifically Parcel ID 41203260100 (Beach Place Condominium Association) and Parcel ID 41203280100 (Bocilla Beach to Bay Property Association).



Table 6. Summary of Assessments to Association Parcels

Beach Place Condominium Association Properties						
<u>PID</u>	<u>Property Address</u>	<u>MSBU Principal</u>	<u>MSBU Annual Assessment (net)</u>	<u>MSBU Principal Allocation</u>	<u>MSBU Annual Assessment Allocation (net)</u>	<u>MSBU Annual Assessment Allocation (gross)</u>
412032601010	181 N GULF BLVD -UNIT 10*			\$2,139.08	\$329.63	\$354.44
412032601006	181 N GULF BLVD -UNIT 6			\$2,139.08	\$329.63	\$354.44
412032601003	181 N GULF BLVD -UNIT 3			\$2,139.08	\$329.63	\$354.44
412032601011	181 N GULF BLVD -UNIT 11*			\$2,139.08	\$329.63	\$354.44
412032601000	181 N GULF BLVD -BLDG POOL	\$19,251.72	\$2,966.63			
412032601004	181 N GULF BLVD -UNIT 4			\$2,139.08	\$329.63	\$354.44
412032601005	181 N GULF BLVD -UNIT 5			\$2,139.08	\$329.63	\$354.44
412032601002	181 N GULF BLVD -UNIT 2			\$2,139.08	\$329.63	\$354.44
412032601008	181 N GULF BLVD -UNIT 8*			\$2,139.08	\$329.63	\$354.44
412032601009	179 N GULF BLVD -UNIT 9*			\$2,139.08	\$329.63	\$354.44
		\$19,251.72	\$2,966.63	\$19,251.72	\$2,966.63	\$3,189.93
*parcels not located adjacent to lagoon but receive benefit from common area parcel with lagoon access						
Bocilla Beach to Bay Property Association Properties						
<u>PID</u>	<u>Property Address</u>	<u>MSBU Principal</u>	<u>MSBU Annual Assessment (net)</u>	<u>MSBU Principal Allocation</u>	<u>MSBU Annual Assessment Allocation (net)</u>	<u>MSBU Annual Assessment Allocation (gross)</u>
412033801015	601 Bocilla Drive			\$583.39	\$89.90	\$96.66
412033801014	611 Bocilla Drive			\$583.39	\$89.90	\$96.66
412033801013	621 Bocilla Drive			\$583.39	\$89.90	\$96.66
412033801012	631 Bocilla Drive			\$583.39	\$89.90	\$96.66
412033801000	550 BOCILLA DR	\$6,417.24	\$988.88			
412033801001	400 S Gulf Blvd			\$583.39	\$89.90	\$96.66
412033801002	410 S Gulf Blvd			\$583.39	\$89.90	\$96.66
412033801003	420 S Gulf Blvd			\$583.39	\$89.90	\$96.66
412033801004	430 S Gulf Blvd			\$583.39	\$89.90	\$96.66
412033801005	440 S Gulf Blvd			\$583.39	\$89.90	\$96.66
412033801006	450 S Gulf Blvd			\$583.39	\$89.90	\$96.66
412033801007	456 S Gulf Blvd			\$583.39	\$89.90	\$96.66
		\$6,417.24	\$988.88	\$6,417.24	\$988.88	\$1,063.31
		\$25,668.97	\$3,955.51	\$25,668.97	\$3,955.51	\$4,253.24

Source: PFM Group Consulting, LLC

(1) Gross assessments represent the assessment placed on the County tax roll each year if the County elects to use the Uniform Method of collecting non-ad valorem assessments authorized by Chapter 197 of the Florida Statutes. Gross assessments include a 7.0% gross-up to account for the fees of the County Property Appraiser and Tax Collector and the statutory early payment discount.



Table 7 contains the allocation of the annual monitoring costs to the properties within the MSBU based on the WAU value assigned to the parcels.

Table 7. Summary of Annual Assessments (Monitoring)

<u>Land Use</u>	<u>Parcels</u>	<u>Annual Assessments (net)</u>	<u>Admin Fee</u>	<u>Annual Assessments (gross)(1)</u>
Vacant Residential (LU Codes 0 thru 7)	48	\$2,983	\$225	\$3,208
Single Family (including LU Codes 403 & 420)	86	\$5,345	\$402	\$5,748
MF Residential - Duplex (LU Codes 800 & 812)	2	\$124	\$9	\$134
Improved Residential Subdivision Common Element (PID 41203260100) (LU Code 902)	1	\$186	\$14	\$201
Improved Residential Subdivision Common Element (PID 41203280100) (LU Code 902)	1	\$62	\$5	\$67
Vacant State other ... (LU Code 8087)	2	\$124	\$9	\$134
Private Utility, gas and electricity, etc... (LU Code 9100)	1	\$62	\$5	\$67
ROW - Roads - Irrigation, etc... (LU Code 9400)	1	\$62	\$5	\$67
Natural Bodies of Water (LU Code 9502)	<u>1</u>	<u>\$62</u>	<u>\$5</u>	<u>\$67</u>
TOTAL	143	\$9,013	\$678	\$9,691

<u>Land Use</u>	<u>Parcels</u>	<u>Annual Assessment per Parcel (net)</u>	<u>Administrative Expenses per Parcel</u>	<u>Annual Assessment per Parcel (gross)(1)</u>
Vacant Residential (LU Codes 0 thru 7)	48	\$62	\$5	\$67
Single Family (including LU Codes 403 & 420)	86	\$62	\$5	\$67
MF Residential - Duplex (LU Codes 800 & 812)	2	\$62	\$5	\$67
Improved Residential Subdivision Common Element (PID 41203260100) (LU Code 902)	1	\$186	\$14	\$201
Improved Residential Subdivision Common Element (PID 41203280100) (LU Code 902)	1	\$62	\$5	\$67
Vacant State other ... (LU Code 8087)	2	\$62	\$5	\$67
Private Utility, gas and electricity, etc... (LU Code 9100)	1	\$62	\$5	\$67
ROW - Roads - Irrigation, etc... (LU Code 9400)	1	\$62	\$5	\$67
Natural Bodies of Water (LU Code 9502)	<u>1</u>	<u>\$62</u>	<u>\$5</u>	<u>\$67</u>
TOTAL	143			

Source: PFM Group Consulting, LLC

(1) Gross assessments represent the assessment placed on the County tax roll each year if the District elects to use the Uniform Method of collecting non-ad valorem assessments authorized by Chapter 197 of the Florida Statutes. Gross assessments include a 7.0% gross-up to account for the fees of the County Property Appraiser and Tax Collector and the statutory early payment discount.

As described in Section 6.2, Table 8 summarizes the allocation of annual O&M monitoring assessments to each of the land use code 902 parcels, specifically Parcel ID 41203260100 (Beach Place Condominium Association) and Parcel ID 41203280100 (Bocilla Beach to Bay Property Association).



Table 8. Summary of O&M Monitoring Assessments to Association Parcels

Beach Place Condominium Association Properties				
<u>PID</u>	<u>Property Address</u>	<u>MSBU Annual O&M Assessment (net)</u>	<u>MSBU Annual O&M Assessment Allocation (net)</u>	<u>MSBU Annual O&M Assessment Allocation (gross)</u>
412032601010	181 N GULF BLVD -UNIT 10		\$20.72	\$22.28
412032601006	181 N GULF BLVD -UNIT 6		\$20.72	\$22.28
412032601003	181 N GULF BLVD -UNIT 3		\$20.72	\$22.28
412032601011	181 N GULF BLVD -UNIT 11		\$20.72	\$22.28
412032601000	181 N GULF BLVD -BLDG POOL	\$186.47		
412032601004	181 N GULF BLVD -UNIT 4		\$20.72	\$22.28
412032601005	181 N GULF BLVD -UNIT 5		\$20.72	\$22.28
412032601002	181 N GULF BLVD -UNIT 2		\$20.72	\$22.28
412032601008	181 N GULF BLVD -UNIT 8		\$20.72	\$22.28
412032601009	179 N GULF BLVD -UNIT 9		\$20.72	\$22.28
		\$186.47	\$186.47	\$200.50
Bocilla Beach to Bay Property Association Properties				
<u>PID</u>	<u>Property Address</u>		<u>MSBU Annual O&M Assessment Allocation (net)</u>	<u>MSBU Annual O&M Assessment Allocation (gross)</u>
412033801015	601 Bocilla Drive		\$5.65	\$6.08
412033801014	611 Bocilla Drive		\$5.65	\$6.08
412033801013	621 Bocilla Drive		\$5.65	\$6.08
412033801012	631 Bocilla Drive		\$5.65	\$6.08
412033801000	550 BOCILLA DR	\$62.16		
412033801001	400 S Gulf Blvd		\$5.65	\$6.08
412033801002	410 S Gulf Blvd		\$5.65	\$6.08
412033801003	420 S Gulf Blvd		\$5.65	\$6.08
412033801004	430 S Gulf Blvd		\$5.65	\$6.08
412033801005	440 S Gulf Blvd		\$5.65	\$6.08
412033801006	450 S Gulf Blvd		\$5.65	\$6.08
412033801007	456 S Gulf Blvd		\$5.65	\$6.08
		\$62.16	\$62.16	\$66.83
	TOTAL	\$248.62	\$248.62	\$267.33

Source: PFM Group Consulting, LLC

(1) Gross assessments represent the assessment placed on the County tax roll each year if the County elects to use the Uniform Method of collecting non-ad valorem assessments authorized by Chapter 197 of the Florida Statutes. Gross assessments include a 7.0% gross-up to account for the fees of the County Property Appraiser and Tax Collector and the statutory early payment discount.



7.0 Assessment Roll

As part of the assessment process, the County is expected to notice a maximum rate for parcels subject to assessment within the MSBU as part of a formal process and/or County resolution. In this case, due to the limited parcels subject to assessment, a contingency factor of twenty (20) percent was applied, which represents a potential loss of parcels subject to assessment in advance of the MSBU assessment being placed on the assessment roll with the Tax Collector and Charlotte County Property Appraiser. Table 9 summarizes the anticipated annual assessment rates (“Rate”) and maximum annual assessment rates (“Max Rate”) (inclusive of collection costs).

Table 9. Summary of Capital and O&M Assessments (Anticipated and Maximum)*

			Anticipated Bocilla MSBU Annual Capital Assessment Total (gross)	Anticipated Bocilla MSBU Annual O&M Assessment Total (gross)	Anticipated Bocilla MSBU Annual Capital & O&M Assessment Total (gross)	MAX RATE Bocilla MSBU Annual Capital Assessment Total (gross)	MAX RATE Bocilla MSBU Annual O&M Assessment Total (gross)	MAX RATE Bocilla MSBU Annual Capital & O&M Assessment Total (gross)
Waterway Unit	Basis	# of Units						
Bocilla Lagoon	WAU	142	\$1,063.31	\$66.83	\$1,130.14	\$1,317.78	\$82.83	\$1,400.60
Bocilla Lagoon - Common Area (Beach Place)	WAU	9	\$354.44	\$22.28	\$376.61	\$439.26	\$27.61	\$466.87
Bocilla Lagoon - Common Area (Bocilla Beach to Bay)	WAU	11	\$96.66	\$6.08	\$102.74	\$119.80	\$7.53	\$127.33

Source: PFM Group Consulting, LLC; *total anticipated and total max rate assessments may vary due to rounding

Exhibit A includes the detailed assessment roll which summarizes the anticipated debt-related principal assessment allocated to the developed and assessable properties within the MSBU and associated properties receiving a benefit from the CIP Project.



Exhibit A
Assessment Roll

Parcel ID	ownersname	usecode	description	Parcels	County Responsibility	2026 Debt Principal per Unit	2026 Debt Annual Capital Assessment per Unit (net)	2026 Debt Annual Capital Assessment per Unit (gross)	Bocilla Lagoon MSBU Annual O&M (net)	Bocilla Lagoon MSBU Annual O&M (gross)	Bocilla MSBU Annual Capital & O&M Assessment Total (gross)
412033452006	372 SOUTH GULF BOULEVARD LLC	0	Vacant Residential	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033453003	CONNICK RICHARD JOSEPH JR & ERICA L	0	Vacant Residential	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033453002	CHROW MARY T & DARCY J LENEVEU CO TRS	0	Vacant Residential	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033401009	ROBERTS ZAK	0	Vacant Residential	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033401013	PANSY ANTHONY & APRIL	0	Vacant Residential	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033176009	HUBER COURTNEY & DANIEL MARK	0	Vacant Residential	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033104004	THIELE FLORABEL C	0	Vacant Residential	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033104002	KARMEL A MATTHEW TRUSTEE	0	Vacant Residential	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033401012	MACKIN KEVIN L & CHARLENE A	0	Vacant Residential	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033327017	REED KEVIN & DIANE	0	Vacant Residential	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033177017	HEINE BARBARA & FREDERICK	0	Vacant Residential	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033177011	LUKE CHRISTOPHER	0	Vacant Residential	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033177007	LONG SCOTT & HEATHER	0	Vacant Residential	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033327014	HERNANDEZ CARLOS & DANIA	0	Vacant Residential	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033328007	ERICKSON TYLER JON & MARGARET M TRS	0	Vacant Residential	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033328002	MIHAILESCU CRISTINA & GHEORGHE	0	Vacant Residential	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033177006	ANDREWS ISLAND LLC	0	Vacant Residential	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033153004	HOFFMAN CARON L TRUSTEE	0	Vacant Residential	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033453001	MAINSTAY INC	0	Vacant Residential	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033176007	LIFE IS SHORT III LLC	0	Vacant Residential	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033154007	FERWEDA JAAP-JAN & MATHILDE A SNEL	0	Vacant Residential	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033177008	FISHER MICHAEL S & M KRUMHOLZ	0	Vacant Residential	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033104005	PC & FAMILY INVESTMENTS CORP	0	Vacant Residential	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033452001	SWARTZ HOWARD & KM KEOHANE	0	Vacant Residential	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033453010	ADAMS DANIEL J & MITZI R	0	Vacant Residential	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033401014	GAMBLE STEPHEN LEWIS & KATHLEEN	0	Vacant Residential	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033327019	SCHNOOR JASON T & ABIGAIL R	0	Vacant Residential	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033327010	SCHNOOR JASON T & ABIGAIL R	0	Vacant Residential	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033154006	JAAP-JAN FERWEDA & MATHILDE A SNEL	1	Vacant Multi-family Residential	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033154003	BLUE DIAMOND 702 LLC	1	Vacant Multi-family Residential	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033154004	NEITLICH ANDREW T & ELENA M	1	Vacant Multi-family Residential	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033154005	SIVILS SCOTT A & KRISTIN P	1	Vacant Multi-family Residential	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033154001	CORTES BAYARDO CARLOS & CECILIA	1	Vacant Multi-family Residential	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033103006	GANTT DAVID & DIANE	1	Vacant Multi-family Residential	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033401010	DANG TRI N & JENNIFER N	2	Vacant Residential (land with a land improvement)	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033327015	HORVATH BARRY	2	Vacant Residential (land with a land improvement)	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033327004	CORCORAN JAMES & GENEVIEVE	2	Vacant Residential (land with a land improvement)	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033176008	BAXMANN ERIC W & PATRICIA D	2	Vacant Residential (land with a land improvement)	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033327001	CORRIGAN RICHARD LEE JR & SMW	2	Vacant Residential (land with a land improvement)	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033177020	BOCILLA ISLANDS CONSERVENCY INC	2	Vacant Residential (land with a land improvement)	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033104001	THOMPSON ROBERT C TRUSTEE	2	Vacant Residential (land with a land improvement)	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033177018	1031 PRO TITLEHOLDER 1018 LLC	2	Vacant Residential (land with a land improvement)	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033104006	GOMEZ CHRISTIAN & ALISHA	2	Vacant Residential (land with a land improvement)	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412032601006	CONDOMINIUM ASSOC/BEACH PL INC	4	Land Condominium	1	N	\$ 8,556.32	\$ 1,318.50	\$ 1,417.75	\$ 82.87	\$ 89.11	\$ 1,506.86
412032601003	CONDO ASSOC/BEACH PLACE INC	4	Land Condominium	1	N	\$ 8,556.32	\$ 1,318.50	\$ 1,417.75	\$ 82.87	\$ 89.11	\$ 1,506.86
412033801013	HOEFT AMY M TRUSTEE	4	Land Condominium	1	N	\$ 7,000.63	\$ 1,078.78	\$ 1,159.97	\$ 67.81	\$ 72.91	\$ 1,232.88
412033801004	FLORIDORA LLC	4	Land Condominium	1	N	\$ 7,000.63	\$ 1,078.78	\$ 1,159.97	\$ 67.81	\$ 72.91	\$ 1,232.88
412033176004	MCCARTY MICHAEL T & TRISIA C FICHTER-	7	Vacant Multi-Family Residential(land with a land improvement)	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033452002	DPI CANOPY LLC	100	Single Family	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033401005	FREDLEY BRIAN PHILIP & AABM TRUSTEES	100	Single Family	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033327005	SWEDERSKI LEONARD P & PATRICIA M	100	Single Family	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033328003	MIHAILESCU GHEORGHE & CRISTINA	100	Single Family	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033177016	HEINE BARBARA & FREDERICK	100	Single Family	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033153003	RUCKS ERNEST A	100	Single Family	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033327013	GILLAN WILLIAM T & MARY J	100	Single Family	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033327012	FLYNN PAUL F & CHERRY B	100	Single Family	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033401003	BACKOWSKI PATRICK H	100	Single Family	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033401002	PORRO EDWARD & SHARON M	100	Single Family	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033401001	CRAIG EDWARD ALLEN & DENA RENEE	100	Single Family	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033327008	GALLOWAY GARY W & JUDITH S TRS	100	Single Family	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033327007	LINDE LARS & TAMARA	100	Single Family	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033328005	DANIEL PATRICIA	100	Single Family	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033328004	MCDERMOTT ANDREW C & MARGRET	100	Single Family	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033328001	BALL GEORGE ANDREW III TRUSTEE	100	Single Family	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14

Parcel ID	ownersname	usecode	description	Parcels	County Responsibility	2026 Debt Principal per Unit	2026 Debt Annual Capital Assessment per Unit (net)	2026 Debt Annual Capital Assessment per Unit (gross)	Bocilla Lagoon MSBU Annual O&M (net)	Bocilla Lagoon MSBU Annual O&M (gross)	Bocilla MSBU Annual Capital & O&M Assessment Total (gross)
412033177014	PROVOST JEFFREY & LYNN PROVOST TRS	100	Single Family	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033177005	HANEY L REBECCA L/E	100	Single Family	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033177001	QUIGLEY SEAN & MEGAN	100	Single Family	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033153002	WINEINGER MARK E & AMY L L/E	100	Single Family	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033102011	MILLER BRIAN KEITH & WENDI MARIE	100	Single Family	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033102005	OLSON CURTIS B & JANICE A	100	Single Family	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033452003	STUBBS DAVID A II & SUSANNE M	100	Single Family	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033401011	MACKIN KEVIN L & CHARLENE A	100	Single Family	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033327002	NEWBERRY RANDE & CECILIA	100	Single Family	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033177019	BELDEN TODD J & CHRISTON L	100	Single Family	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033176006	ENDLESS SUMMER DPI LLC	100	Single Family	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033177012	LUKE CHRISTOPHER M & LAURA	100	Single Family	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033154009	SILVILS SCOTT A & KRISTIN P	100	Single Family	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033153001	MCDERMOTT MARK C	100	Single Family	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033102009	ERICKSON TYLER J & MARGARET M TRS	100	Single Family	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033102008	OCHOA ENTERPRISES LLC	100	Single Family	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033102006	ELLWOOD JENNIFER C & ROBERT A	100	Single Family	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033452007	MARSHALL BROOKS P & LISA A PALOMBO	100	Single Family	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033453005	BISGROVE JEFFREY A	100	Single Family	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033453004	SINNETT GEORGIANA & SCOTT	100	Single Family	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033327016	SNOOKERD LLC	100	Single Family	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033401004	OBRIEN LINDSEY JANE	100	Single Family	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033327009	SIVAGNANAM ROSHAN TRUSTEE	100	Single Family	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033328006	HASENFUS THOMAS G & VICTORIA N	100	Single Family	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033327006	MAY MICHAEL A & MARITZA A	100	Single Family	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033176005	MCCARTY MICHAEL T & TCFM	100	Single Family	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033102013	HANVEY CURTIS LEON SR	100	Single Family	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033102012	LAGERSTEDT CHARLES BARRY & DARLENE	100	Single Family	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033102007	MILLER GARY W & LOIS	100	Single Family	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033453006	HEALEY MARK G & TAMI	100	Single Family	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033376001	SCERO ELIZABETH	100	Single Family	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033151024	PALMERE JAMES S TRUSTEE	100	Single Family	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033103007	JENSEN ROBERT D & RUTH E CO-TRUSTEE	100	Single Family	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033177003	BRENNEISE PAUL JOHN & RAE ANNE TRS	100	Single Family	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033103008	NICHOLS ANDREW N & JULIE F	100	Single Family	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033103005	ELARDO ROBERT	100	Single Family	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033104003	VERA JAIME & ARCADIA MARIA	100	Single Family	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033151002	BALCHON EDWARD R & PATIRICA M	100	Single Family	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033801012	HOEFT AMY M TRUSTEE	100	Single Family	1	N	\$ 7,000.63	\$ 1,078.78	\$ 1,159.97	\$ 67.81	\$ 72.91	\$ 1,232.88
412033801014	NOVAK DALE P & JULIE K	100	Single Family	1	N	\$ 7,000.63	\$ 1,078.78	\$ 1,159.97	\$ 67.81	\$ 72.91	\$ 1,232.88
412033801001	MACKINNON ALEXANDER D III TRUSTEE	100	Single Family	1	N	\$ 7,000.63	\$ 1,078.78	\$ 1,159.97	\$ 67.81	\$ 72.91	\$ 1,232.88
412033801015	ADAMS DANIEL J & MITZI R	100	Single Family	1	N	\$ 7,000.63	\$ 1,078.78	\$ 1,159.97	\$ 67.81	\$ 72.91	\$ 1,232.88
412033801007	PJAB PROPERTIES LLC	100	Single Family	1	N	\$ 7,000.63	\$ 1,078.78	\$ 1,159.97	\$ 67.81	\$ 72.91	\$ 1,232.88
412033801005	YERRID C STEVEN	100	Single Family	1	N	\$ 7,000.63	\$ 1,078.78	\$ 1,159.97	\$ 67.81	\$ 72.91	\$ 1,232.88
412033327018	KING ROGER & KATHERINE	100	Single Family	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033401007	ALLEN GREGORY J & KELLEY L CO-TRS	100	Single Family	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033102010	MOWERY STEVEN D & KRISTI P	100	Single Family	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033177010	HOSMER PETER C & VBH & PCH&VBH TRS	101	Single Family/Determined Unlivable	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033453008	SUITER JOHN W & JOYCE A	101	Single Family/Determined Unlivable	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033327003	CLASSIC INVESTMENT HOLDINGS INC	101	Single Family/Determined Unlivable	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033177004	COOK LAURENCE	101	Single Family/Determined Unlivable	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033151004	FLEETWOOD BILL & GERALDINE K	101	Single Family/Determined Unlivable	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033151003	HORTON THOMAS W & JANET P	101	Single Family/Determined Unlivable	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033103009	BROWNSTEIN SCOTT A & GL MCCABE	101	Single Family/Determined Unlivable	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033452005	THIR JONATHAN D & MAUREEN	102	Single Family/Cluster Home	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033452004	K & L PROPERTY MANAGEMENT LLC	102	Single Family/Cluster Home	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033726034	MADDEN ROBIN L TRUSTEE	102	Single Family/Cluster Home	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033726033	BARTELT DAVID M & ERICA A	102	Single Family/Cluster Home	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033726031	LAYSEADAZE LLC	102	Single Family/Cluster Home	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033726032	36 COLONY DON PEDRO LLC	102	Single Family/Cluster Home	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033726029	290 S GULF LLC	102	Single Family/Cluster Home	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033726030	COBOURN CHRISTOPHER E & KIM R TRS	102	Single Family/Cluster Home	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033177013	PURSE TOBY & TERRY	108	Single Family Residence with Guest/Separate Living Unit	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14

Parcel ID	ownersname	usecode	description	Parcels	County Responsibility	2026 Debt Principal per Unit	2026 Debt Annual Capital Assessment per Unit (net)	2026 Debt Annual Capital Assessment per Unit (gross)	Bocilla Lagoon MSBU Annual O&M (net)	Bocilla Lagoon MSBU Annual O&M (gross)	Bocilla MSBU Annual Capital & O&M Assessment Total (gross)
412033176002	HEMINGWAYS RETREAT LLP	403	Zero Lot Lines	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412032601004	OGLOZA DARIUS & LORA	420	Single Residential on Land Condominium	1	N	\$ 8,556.32	\$ 1,318.50	\$ 1,417.75	\$ 82.87	\$ 89.11	\$ 1,506.86
412032601005	P & K FUN IN THE SUN LLC	420	Single Residential on Land Condominium	1	N	\$ 8,556.32	\$ 1,318.50	\$ 1,417.75	\$ 82.87	\$ 89.11	\$ 1,506.86
412032601002	BREATH OF HEAVEN NJE LLC	420	Single Residential on Land Condominium	1	N	\$ 8,556.32	\$ 1,318.50	\$ 1,417.75	\$ 82.87	\$ 89.11	\$ 1,506.86
412033801002	BROWN ENOLA T & J C TOBI TRS	420	Single Residential on Land Condominium	1	N	\$ 7,000.63	\$ 1,078.78	\$ 1,159.97	\$ 67.81	\$ 72.91	\$ 1,232.88
412033801006	ROBERTS BRADLEY E & LAURA V	420	Single Residential on Land Condominium	1	N	\$ 7,000.63	\$ 1,078.78	\$ 1,159.97	\$ 67.81	\$ 72.91	\$ 1,232.88
412033801003	SCHOUTEN MICHAEL D & JULIE M	420	Single Residential on Land Condominium	1	N	\$ 7,000.63	\$ 1,078.78	\$ 1,159.97	\$ 67.81	\$ 72.91	\$ 1,232.88
412033154008	RC/LB RESIDENTIAL LLC	800	Duplex 2 units	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033401006	ERRICO MONICA A	812	Multi-single family units ((2) single family residences, single family residence and mobile home or (2) mobile homes)	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412032601000	CONDOMINIUM ASSOC/BEACH PLACE INC	902	Improved Residential Subdivision Common Element	0	N	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
412033801000	BOCILLA BEACH TO BAY PROP ASSOC INC	902	Improved Residential Subdivision Common Element	0	N	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
412033726000	COLONY DON PEDRO	902	Improved Residential Subdivision Common Element	0	N	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
412033176010	SANDPIPER SHORES PROP OWNERS	902	Improved Residential Subdivision Common Element	0	N	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
412033177009	WEST COAST INLAND NAV DIST	8087	Vacant State other than military, forests, parks, recreational areas, hospitals, colleges	1	Y	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033176001	WEST COAST INLAND NAV DIST	8087	Vacant State other than military, forests, parks, recreational areas, hospitals, colleges	1	Y	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033327011	BOCILLA LLC	9100	Utility, gas and electricity, telephone and telegraph, locally assessed railroads, water and sewer service, pipelines, c	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033105001	THOMPSON ROBERT C & R&R RENTALS	9400	Right-of-way streets, roads, irrigation channel, ditch, etc.	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412033151001	BROWNSTEIN SCOTT A & GEORGIA L	9502	Natural bodies of water	1	N	\$ 6,417.24	\$ 988.88	\$ 1,063.31	\$ 62.16	\$ 66.83	\$ 1,130.14
412032601010	NOTO JOSEPH A & SUSAN L CO-TRS	100	Single Family	1	N	\$ 2,139.08	\$ 329.63	\$ 354.44	\$ 20.72	\$ 22.28	\$ 376.71
412032601009	CHAPMAN ALICE K TRUSTEE	420	Single Residential on Land Condominium	1	N	\$ 2,139.08	\$ 329.63	\$ 354.44	\$ 20.72	\$ 22.28	\$ 376.71
412032601008	REINKE THOMAS L & DEBRA S TRS	420	Single Residential on Land Condominium	1	N	\$ 2,139.08	\$ 329.63	\$ 354.44	\$ 20.72	\$ 22.28	\$ 376.71
412032601011	MCMILLAN MICHAEL H	4	Land Condominium	1	N	\$ 2,139.08	\$ 329.63	\$ 354.44	\$ 20.72	\$ 22.28	\$ 376.71
				TOTAL	145	\$ 930,500.00	\$ 143,387.23	\$ 154,179.82	\$ 9,012.50	\$ 9,690.86	\$ 163,870.68