



OFFICE OF COMPTROLLER

INTEROFFICE MEMO

ORANGE
COUNTY
FLORIDA

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County Comptroller
Finance and Accounting Department
Special Assessments
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Date: February 14, 2017 02-14-17 P02:29 RCVD
To: Katie Smith, Deputy Clerk
Through: Cheryl Gillespie, Agenda Development
From: Margaret A. McGarrity, Chief Deputy Comptroller
Contact: Ann Troutman, 407-836-5770
Subject: Request Number **M17-021** for an MSBU for **Tildenville Area**

Applicant: Jason Reynolds with Orange County Neighborhood Preservation and Revitalization Services at the request of the Orange County Sheriff's Office for Citizens and Property Owners

Type of Hearing: To amend 4 (four) existing streetlighting districts - A And Q, Anderson Manor / Black Lake Area, Siplin Heights and Tilden Estates as 1 (one) streetlighting district to be known as the Tildenville Area

Hearing Required by F. S.# Florida Statute Sections 125.01 (01) (q) and 197.3632. This public hearing may be scheduled any time prior to May 31, 2017. **The resolution must be approved by May 31, 2017 to be included on the November 2017 real estate tax bill.**

Advertising Requirements / Timeframe: **Publish only one (1) time and must be published at least twenty (20) days prior to the public hearing with the tentative advertisement date as Sunday, February 26, 2017.**

Notify Abutters: Special Assessments will mail public hearing notices to all of the affected property owners.

Estimated Time Required: One (1) minute

District: Commissioner VanderLey, District 1

Hearing Controversial: Possibly – Anderson Manor / Black Lake Area already has LED (light emitting diode) streetlighting fixtures that were installed by Duke Energy Florida, Inc. (Duke) without authorization from the County.

LEGISLATIVE FILE # 17-22

March 21, 2017
@ 2pm

Report: Jason Reynolds with Orange County Neighborhood Preservation and Revitalization Services at the request of the Orange County Sheriff's Office for Citizens and Property Owners have requested the amendment of the 4 streetlighting districts in the Tildenville Area. A total of 198 ballots were mailed to property owners to determine majority opinion. Approximately 66.7% of the ballots returned were in favor of amending the 4 streetlighting districts which consists of A and Q, Anderson Manor / Black Lake Area, Siplin Heights and Tilden Estates subdivision areas as one MSBU. The ballot results are as follows:

| | |
|---------------------------------|------------|
| <u>In favor of the MSBU</u> | 26 |
| <u>Not in favor of the MSBU</u> | 13 |
| <u>Returned undeliverable</u> | 6 |
| <u>Received after deadline</u> | 0 |
| <u>No ballots submitted</u> | <u>153</u> |
| Total ballots distributed | 198 |

The estimated cost for the amending MSBU is \$50.00 per lot / per parcel, per year. The amending MSBU special assessment would be effective November 1, 2017. Duke would be instructed to promptly schedule the removal of the remaining high pressure sodium streetlighting fixtures and install LED (light emitting diode) streetlighting fixtures.

Materials being submitted as backup for public hearing request:

1. Resolution – one (1) copy of the proposed resolution for streetlighting

ADDITIONAL SPECIAL INSTRUCTIONS TO CLERK:

1. Notify Special Assessments Section / Finance and Accounting Department of public hearing date(s) to prepare public hearing notice. Special Assessments will e-mail the public hearing notice to the Clerk.
2. Copy distribution is noted on file folder(s) containing resolution(s) and / or agreement(s).
3. Mail the following documents to the Tax Collector, Property Appraiser, and Department of Revenue:
 - a. Certified copy of the adopted resolution(s)
 - b. Copy of the newspaper advertisement (entire page)
 - c. Certification or proofs of publication showing the date of publication on form DR-413
4. **Send the original adopted resolution to the Special Assessments Section / Finance and Accounting Department.**

**RESOLUTION
OF THE
BOARD OF COUNTY COMMISSIONERS
AMENDING AND RESTATING A
MUNICIPAL SERVICE BENEFIT UNIT
FOR STREETLIGHTING
FOR**

**Tildenville Area
11/2017**

WHEREAS, Section 125.01 (1) (q), Florida Statutes, grants Orange County the power to establish Municipal Service Benefit Units (hereinafter known as the "MSBU") for any part of the unincorporated area of Orange County; and

WHEREAS, Section 197.3632, Florida Statutes, authorizes the levy, collection, and enforcement of non-ad valorem assessments in the same manner as ad valorem taxes; and

WHEREAS, the Board of County Commissioners of Orange County, Florida (hereinafter known as the "Board") is the governing board of Orange County, Florida (hereinafter known as the "County") pursuant to its charter; and

WHEREAS, by the Resolutions dated November 14, 1988 for Siplin Heights; November 21, 1988 for A And Q; May 5, 1998 for Tilden Estates; and August 25, 1998 for Anderson Manor / Black Lake Area, the Board established the Siplin Heights; A And Q; Tilden Estates; and Anderson Manor / Black Lake Area Municipal Service Taxing Units or Municipal Service Taxing Units / Benefit Units (previously known as either "MSTU" or "MSTU/BU") now known as Municipal Service Benefit Unit (hereinafter known as the "MSBU") for streetlighting (hereinafter known as the "Resolutions"), said Resolutions being recorded in Official Records as Document Instrument Number 19883149456, Book 4038, Pages 4048 through 4052 for Siplin Heights; Document Instrument Number 19883149457, Book 4038, Pages 4053 through 4057 for A And Q; Document Instrument Number 1998-0195082, Book 5485, Pages 4211 through 4214 for Tilden Estates; and Document Instrument Number 1998-0363916, Book 5565, Pages 3159 through 3164 for Anderson Manor / Black Lake Area; Public Records of Orange County, Florida; and

WHEREAS, the County has now received a request in writing from property owners to amend said Resolutions to combine and include the subdivisions which are more fully described below as shown in Exhibit "A" of this Resolution and to combine and include the metes and bounds parcel identification numbers as shown in Exhibit "B" of this Resolution in that portion of the unincorporated area of Orange County and to upgrade the wattage of the existing streetlight inventory from high pressure sodium (HPS) standard roadway fixtures to light emitting diode (LED) standard roadway fixtures; and

WHEREAS, this Board has determined that the amendment and restatement of the existing MSBUs, the purpose of which is to combine and include the subdivisions which are more fully described below as shown in Exhibit "A" of this Resolution and to combine and include the metes and bounds parcel identification numbers which are more fully described below as shown in Exhibit "B" of this Resolution and to upgrade the existing streetlighting inventory as requested by the property

RECORDING DEPARTMENT: RETURN TO FINANCE AND ACCOUNTING SPECIAL ASSESSMENTS

owners, together with the other information pertaining to the operation of the proposed MSBU submitted therewith, to be feasible, necessary to facilitate the services desired and in the public interest, and that the properties will be benefited, now and in the future, and that the existing MSBUs should be amended and restated to combine said subdivisions which are more fully described below as shown in Exhibit "A" of this Resolution and to combine and include the metes and bounds parcel identification numbers as shown in Exhibit "B" of this Resolution and to upgrade the existing streetlighting inventory; and

THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF ORANGE COUNTY, FLORIDA:

1. The foregoing "WHEREAS" clauses are presumed to be true and correct and are hereby incorporated into the text of the resolution.

2. The Resolutions for **Siplin Heights, A and Q, Tilden Estates, and Anderson Manor / Black Lake Area** for streetlighting, which are recorded in Official Records as Document Instrument Number **19883149456**, Book **4038**, Pages **4048 through 4052** for **Siplin Heights**; Document Instrument Number **19883149457**, Book **4038**, Pages **4053 through 4057** for **A and Q**; Document Instrument Number **1998-0195082**, Book **5485**, Pages **4211 through 4214** for **Tilden Estates**; and Document Instrument Number **1998-0363916**, Book **5565**, Pages **3159 through 3164** for **Anderson Manor / Black Lake Area**, Public Records of Orange County, Florida, is hereby amended as the **Tildenville Area 11/2017 MSBU**, subject to final adjustment and approval as provided for in Section 197.3632, Florida Statutes. This MSBU is to combine and include said subdivisions, the boundaries of which appear on the recorded plats of the Subdivisions, Plat Books, Pages, Sections, Townships, Ranges and Lots as shown in **Exhibit "A" of this Resolution** and the metes and bounds Parcel Identification Numbers as shown in **Exhibit "B" of this Resolution**, Public Records of Orange County, Florida. The purpose of such MSBU is to provide for collection and disbursement by the County of such funds as may be necessary to pay the annual expense of standard operation and maintenance of streetlighting equipment within the MSBU, including energy charges, streetlighting fixtures, poles, wires, conduits, and all appurtenances necessary for such streetlighting, electrical services and current used in their operation, and for payment of administrative costs and appropriate reserves for cash balance. It is the understanding of the County that **Duke Energy Florida, Inc.** is to construct, or has constructed in accordance with standards approved by the Orange County Public Works Division, all necessary streetlighting equipment at no expense to the County, prior to or during construction of those portions of the Tildenville Area subdivisions as shown in Exhibit "A" of this resolution and the metes and bounds Parcel Identification Numbers as shown in Exhibit "B" of this resolution and that Duke Energy Florida, Inc. will assume standard maintenance and operation of such equipment, subsequent to such construction, including computation of the annual and monthly charges for such standard maintenance and operation. Such equipment is to include **65 – 108 watt LED (light emitting diode) standard roadway** fixtures, at **\$10.52** per fixture, per month, **1 – 30/35 foot standard wood** pole, at **\$2.17** per pole, per month and **6 – 30/35 foot standard concrete** poles at **\$5.05** per pole, per month for a yearly rate of **\$8,824.76**, which includes energy costs and excludes the cost of administering the district as set out below, or at a rate or rates as may be set by the properly constituted legal authorities who control, govern and set the rates for Duke Energy Florida, Inc. for the services described herein. It is further understood by the County that Duke Energy Florida, Inc. may construct such streetlighting equipment only in those portions of the MSBU as may be necessary concurrent with the development of the Tildenville Area subdivisions as shown in Exhibit "A" of this resolution and the metes and bounds Parcel Identification Numbers as shown in Exhibit "B" of this resolution and that the streetlighting district created herein will be operated only in such portions of the MSBU until such construction is completed in other portions of the MSBU; provided that if such construction is only to

be in portions of such MSBU, a complete legal description of the portion or portions developed be filed with the Clerk of the Board. **It is further understood that the revised contract between the County and Duke Energy Florida, Inc. for the Tildenville Area MSBU will be effective immediately.** It is further understood that only **65 – 108 watt LED (light emitting diode) standard roadway fixtures**, at **\$10.52** per fixture, per month, **1 – 30/35 foot standard wood pole**, at **\$2.17** per pole, per month and **6 – 30/35 foot standard concrete poles** at **\$5.05** per pole, per month are approved for this MSBU.

3. Upon completion of construction of such streetlighting equipment and the placement of such equipment into operation, the Board shall determine the estimated non-ad valorem assessment amount required to pay the standard expense of maintaining and operating the streetlighting equipment in the MSBU. This non-ad valorem assessment is levied for the first time as of **November 1, 2017** and will be levied each and every year thereafter until discontinued by the Board. The Board may increase or decrease the amount of the assessment by twenty percent (20%) each and every year thereafter to any affected property based on the benefit, which the Board will provide or has provided to the property with the revenue generated by the assessment. The property owners within the Tildenville Area MSBU shall pay any cost exceeding standard operating and maintenance expense as determined by the Board. It is the intent of the County that the Uniform Method for the levy, collection, and enforcement of non-ad valorem assessments, as Section 197.3632, Florida Statutes, grants, shall be used for collecting the non-ad valorem assessments. One and one half dollars (\$1.50) for each lot or parcel of land shall be added by the Board to cover the costs of administering the MSBU and the total amount so determined shall be specially assessed against the real property of the freeholders in the MSBU as provided hereafter. Additional amounts will be added to provide for reimbursement of necessary administrative costs incurred by the Property Appraiser and Tax Collector for the collection of non-ad valorem assessments subject to the provision of Section 197.3632, Florida Statutes, and for the establishment and maintenance of a reserve for cash balance for the purpose of paying expenses from October 1 of the ensuing fiscal year until the time when the revenue for that year are expected to be available. Administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The County may spend from its general fund, such sums as may be necessary to operate, maintain, and administer the MSBU hereby created and the County will be reimbursed to such extent at such time as such assessments have been collected. The estimated annual cost of operating, maintaining, and administering such streetlighting equipment, including the establishment and maintenance of an appropriate reserve for cash balance, is **\$10,250.00** and the estimated annual charge to each individual freeholder is **\$50.00**. Proceeds of collection of such assessments as provided hereinafter are to be put into a special revenue fund of the County to the credit of the MSBU, and are to be used only by the district as provided herein.

4. Upon completion of construction of such streetlighting equipment and the placement of such equipment into operation, and for each and every year thereafter, a non-ad valorem special assessment roll setting forth a description of each lot or parcel of land subject to the non-ad valorem special assessments in the MSBU as provided herein, including homesteads, shall be prepared by the Property Appraiser and delivered to the Board, which shall levy a non-ad valorem special assessment upon such lots or parcels as may be owned by individual freeholders, according to the recorded plats of the Tildenville Area subdivisions, Plat Books and Pages as shown in Exhibit "A" of this resolution and the metes and bounds Parcel Identification Numbers as shown in Exhibit "B" of this resolution, such sums as shall be necessary to pay the estimated expense of the annual operation and maintenance of such streetlighting equipment and administration of the district and appropriate reserves for cash balance for paying expenses, provided that such sums shall be assessed against the real property of each individual freeholder on a pro rata basis, and not on an ad valorem basis, so that each freeholder shall, at all times, pay an equal amount towards such cost. After the adoption of

the non-ad valorem special assessment by the Board, the Property Appraiser shall extend the assessment upon the non-ad valorem assessment roll, which roll shall be fully completed prior to the time said Board sits as the Board of Tax Adjustment, during which time such assessments may be protested, reviewed, equalized, and adjusted to conform to the provisions of Sections 197.3632 and 197.3635, Florida Statutes. After adjournment as the Board of Tax Adjustment, said Board shall certify the non-ad valorem special assessment roll in the same manner and at the same time as the County Tax Roll is certified and delivered to the Tax Collector, and the said non-ad valorem special assessments shall be collected in the same manner and shall have the same priority rights, discounts for early payment, prepayment by installment method, deferred payment, penalty for delinquent payment, and issuance and sale of tax certificates and tax deeds for non-payment, and be subject to the same delinquent interest and penalties, and be treated in all respects the same as County ad valorem taxes. Said non-ad valorem special assessments, when collected by the Tax Collector shall be remitted to said Board, who shall deposit the same in such depository as shall be designated by the Board who shall apply the same to monthly bills rendered by Duke Energy Florida, Inc., related administrative costs, and to the establishment and maintenance of an appropriate reserve for cash balance. From the proceeds of said non-ad valorem special assessments, the Board shall pay the costs for having a non-ad valorem special assessment roll made and extended. The Tax Collector's office shall receive all fees and costs of sale as provided by law for the collection of ad valorem taxes, advertising, sale of lands, and issuance and sale of certificates. The Uniform Method for the levy, collection, and enforcement of non-ad valorem assessments, Section 197.3632, Florida Statutes, will be used.

5. The Board intends that non-ad valorem special assessments authorized by this resolution be collected in the manner pursuant to the Uniform Assessment Collection Act, Sections 197.3632 and 197.3635, Florida Statutes. The Board authorizes utilization of this Uniform Method of collection for all affected parcels. The non-ad valorem special assessment will be listed on the assessment roll for all affected parcels and will be included in the notice of proposed property taxes and the tax notice for each affected parcel. These non-ad valorem special assessments will be subject to all collection provisions applicable to ad valorem taxes, including discount for early payment, prepayment by installment method, deferred payment, penalty for delinquent payment, issuance of and sale of tax certificates and tax deeds for non-payment, and commissions of the Property Appraiser and the Tax Collector as provided by Florida Law.

6. In the event of division or splitting of any of the tax parcels or lots assessed herein, any such newly subdivided or split parcels shall be included in the MSBU assessments.

7. Each property owner affected by this resolution has been provided first class mail notice of the potential for loss of his or her title when the Uniform Method of collection is used and that all affected property owners have a right to appear at the hearing and to file written objections with the Board. Each property owner affected by this resolution has been provided first class mail notice of the time and place of the public hearing at which this resolution was adopted. However, under Section 119.07, Florida Statutes, certain records may be noted as exempt and confidential. This public record exemption may cause certain property owners not to receive the above first class mail notice, however, a public hearing notice conforming to the provisions of Section 197.3632, Florida Statutes, has been published in a newspaper of general circulation within Orange County.

8. The Board of County Commissioners shall be the governing board of said Municipal Service Benefit Unit.

9. This resolution which amends and restates the resolutions recorded in Official Records as Document Instrument Number 19883149456, Book 4038, Pages 4048 through 4052 for Siplin

Heights; Document Instrument Number 19883149457, Book 4038, Pages 4053 through 4057 for A and Q; Document Instrument Number 1998-0195082, Book 5485, Pages 4211 through 4214 for Tilden Estates; and Document Instrument Number 1998-0363916, Book 5565, Pages 3159 through 3164 for Anderson Manor / Black Lake Area, is controlling and supersedes the resolutions recorded in Official Records as Document Instrument Number 19883149456, Book 4038, Pages 4048 through 4052 for Siplin Heights; Document Instrument Number 19883149457, Book 4038, Pages 4053 through 4057 for A and Q; Document Instrument Number 1998-0195082, Book 5485, Pages 4211 through 4214 for Tilden Estates; and Document Instrument Number 1998-0363916, Book 5565, Pages 3159 through 3164 for Anderson Manor / Black Lake Area, Public Records of Orange County, Florida.

ADOPTED THIS _____ DAY OF _____, 2017

ORANGE COUNTY, FLORIDA

BY: _____
ORANGE COUNTY MAYOR

DATE: _____

ATTEST: Phil Diamond, County Comptroller
as Clerk of the Board of County Commissioners

BY: _____
DEPUTY CLERK

Exhibit "A"
Tildenville Area
Subdivisions

| Subdivisions | Plat Book / Page | Section Township Range Subcode | Lots / Blocks / Buildings / Tracts / Units | Lot / Parcel Count |
|---------------------|---------------------|---|--|--------------------------|
| Black Lake Plat | 502/133 - *DB | 27-22-27-0736 | Lot 1 Lots 3-29 | 2 37 |
| Morrison Court | 19/84 | 27-22-27-5753 | Lots 1-2 | 2 |
| A & Q Sub | 21/114 | 27-22-27-0002 | Lots 1-18 | 18 |
| Anderson Manor | 12/11 | 27-22-27-0158 | Lots 1-9 | 9 |
| Tilden Estates | 37/25 | 27-22-27-8657 | Lots 1-26 | 26 |
| Siplin Heights | 21/49 | 27-22-27-8077 | Lots 1-39 | 39 |
| Parcels – Exhibit B | | | | 75 |
| BCC – 2 Parcels | | | | -2 |
| Totals for 2017 | | | | 206 |

*Deed Book

Exhibit "B"
Tildenville Area
Parcel ID Numbers

| Parcel ID Number | Legal Description |
|----------------------|---|
| 27-22-27-0000-00-018 | E1/2 OF SW1/4 OF NW1/4 S OF FLA STATE TURNPIKE (LESS E 160 FT) IN SEC 27-22-27 |
| 27-22-27-0000-00-022 | BEG 667.16 FT W OF NE COR OF NW1/4 OF SW1/4; TH RUN W TO E R/W LINE, THE S 125 FT, TH E TO PT S OF POB, TH N TO POB (LESS RD R/W ON S) IN SEC 27-22-27 DB538/573 |
| 27-22-27-0000-00-023 | THAT PART OF N 375.15 FT OF W1/4 OF SW1/4 OF SE1/4 OF NW1/4 LYING S OF FLA TURNPIKE R/W & E 11.53 FT OF S 284.85 FT OF W1/4 OF SW1/4 OF SE1/4 OF NW1/4 (LESS TURNPIKE R/W ON N) & (LESS R/W ON S & LESS THAT PT LYING S OF BETINA ST) ALL IN SEC 27-22-27 |
| 27-22-27-0000-00-024 | N 50 FT OF S 234.85 FT OF W1/4 OF SW1/4 OF SE1/4 OF NW1/4 (LESS RD ON E) OF SEC 27-22-27 |
| 27-22-27-0000-00-025 | N 50 FT OF S 184.85 FT OF W 1/4 OF SW1/4 OF SE1/4 OF NW1/4 (LESS ROAD ON E) OF SEC 27-22-27 |
| 27-22-27-0000-00-026 | W1/2 OF S 134.85 FT OF W1/4 OF SW 1/4 OF SE1/4 OF NW1/4 (LESS S 23 FT) & (LESS RD R/W PER PB 6/95-97) OF SEC 27-22-27 |
| 27-22-27-0000-00-028 | BEG 41 FT W & 156 FT N OF SE COR OF E1/2 OF W1/2 OF SW1/4 OF SE1/4 OF NW1/4 OF SEC 27-22-27 TH RUN W 124 FT N 504 FT E 200 FT S 395 FT W 76 FT S 109 FT TO POB (LESS TURNPIKE R/W) & (LESS THAT PT LYING N OF TURNPIKE) & (LESS RD R/W PB 6/95-97) |
| 27-22-27-0000-00-029 | BEG 100 FT W OF SE COR OF W1/2 OF SW1/4 OF SE1/4 OF NW1/4 OF SEC 27-22-27 TH RUN N 156 FT W 65 FT S 156 FT E 65 FT TO POB (LESS RD R/W PB 6/95-97) & (LESS S 53 FT) |
| 27-22-27-0000-00-030 | THAT PART OF W 50 FT OF E 100 FT OF S 125 FT OF W1/2 OF SW1/4 OF SE1/4 OF NW1/4 OF SEC 27-22-27 LYING N OF BETINA ST |
| 27-22-27-0000-00-031 | BEG 53 FT N OF SE COR OF W1/2 OF SW1/4 OF SE1/4 OF NW1/4 OF SEC 27-22-27 TH RUN N 212 FT W 41 FT S 109 FT W 59 FT S 31 FT E 50 FT S 72 FT E 50 FT TO POB |

Exhibit "B"
Tildenville Area
Parcel ID Numbers

| Parcel ID Number | Legal Description |
|-----------------------------|--|
| 27-22-27-0000-00-033 | E1/4 OF SW1/4 OF SE1/4 OF NW1/4 OF SEC 27-22-27 (LESS TURNPIKE R/W) & (LESS PT LYING N OF TURNPIKE) & (LESS RD R/W PB 6/95-97) |
| 27-22-27-0000-00-034 | W 202 FT OF E 1102 FT OF S 100 FT OF N 330 FT OF NE1/4 OF SW1/4 OF SEC 27-22-27 |
| 27-22-27-0000-00-035 | W 60 FT OF E 100 FT OF S 100 FT OF N 107 FT OF W 600 FT OF NW1/4 OF NE1/4 OF SW1/4 OF SEC 27-22-27 |
| 27-22-27-0000-00-036 | E 100 FT OF W 500 FT OF S 100 FT OF N 107 FT OF NW1/4 OF NE1/4 OF SW1/4 OF SEC 27-22-27 |
| 27-22-27-0000-00-037 | BEG 300 FT E & 7 FT S OF NW COR OF NE1/4 OF SW1/4 RUN E 100 FT S 100 FT W 100 FT N 100 FT TO POB IN SEC 27-22-27 |
| 27-22-27-0000-00-038 | N 107 FT OF E 100 FT OF W 300 FT OF NE1/4 OF SW1/4 OF SEC 27-22-27 |
| 27-22-27-0000-00-039 | S 34.85 FT OF W1/4 OF SW1/4 OF SE1/4 OF NW1/4 (LESS E 11.53 FT & LESS RD R/W PB 6/95-97) OF SEC 27-22-27 |
| 27-22-27-0000-00-040 | BEG NW COR OF NE1/4 OF SW1/4 RUN E 66 FT S 107 FT W 66 FT N 107 FT TO POB (LESS R/W ON W PB 6/95-97) IN SEC 27-22-27 |
| 27-22-27-0000-00-041 | S 100 FT OF W 100 FT OF N 207 FT OF NE1/4 OF SW1/4 (LESS RD R/W ON S & W PB 6/95-97) OF SEC 27-22-27 |
| 27-22-27-0000-00-042 | E 91 FT OF W 200 FT OF S 100 FT OF N 207 FT OF NE1/4 OF SW1/4 (LESS RD R/W ON S PB 6/95-97) OF SEC 27-22-27 |
| 27-22-27-0000-00-043 | S 100 FT OF N 207 FT OF E 100 FT OF W 300 FT OF NE1/4 OF SW1/4 (LESS RD R/W ON S PB 6/95-97) OF SEC 27-22-27 |
| 27-22-27-0000-00-044 | E 100 FT OF W 400 FT OF S 100 FT OF N 207 FT OF NE1/4 OF SW1/4 (LESS RD R/W ON S PB 6/95-97) OF SEC 27-22-27 |
| 27-22-27-0000-00-045 | E 100 FT OF W 500 FT OF S 100 FT OF N 207 FT OF NW1/4 OF NE1/4 OF SW1/4 (LESS RD R/W ON S PB 6/95) OF SEC 27-22-27 |
| 27-22-27-0000-00-046 | BEG 107 FT S & 500 FT E OF NW COR OF NE1/4 OF SW1/4 OF SEC 27-22-27 TH RUN S 100 FT E 100 FT N 100 FT W 100 FT TO POB (LESS RD R/W ON S PB 6/95) |
| 27-22-27-0000-00-047 | BEG 230 FT S & 100 FT E OF NW COR OF NE1/4 OF SW1/4 RUN S 100 FT E 100 FT N 100 FT W 100 FT TO POB IN SEC 27-22-27 |
| 27-22-27-0000-00-048 | 4818/3909 & 4982/4286 ERROR IN LEGAL DESCRIPTION -- S 100 FT OF N 330 FT OF W 100 FT OF NW1/4 OF NE1/4 OF SW1/4 (LESS RD R/W ON W PB 6/95-97) OF SEC 27-22-27 |
| 27-22-27-0000-00-051 | S3/4 OF E1/2 OF NE1/4 OF SW1/4 (LESS BEG 678 FT N 87 DEG E OF SW COR OF NE1/4 OF SW1/4 TH RUN N 04 DEG W 397 FT N 87 DEG E 215 FT S 4 DEG E 190 FT N 87 DEG E 205 FT S 4 DEG E 207 FT S 87 DEG W 420 FT TO POB) SEC 27-22-27 |
| 27-22-27-0000-00-052 | BEG 678 FT E OF SW COR OF NE1/4 OF SW1/4 RUN N 207 FT E 185 FT S 207 FT W 185 FT TO POB IN SEC 27-22-27 |
| 27-22-27-0000-00-053 BCC | BEG AT A PT 667.16 FT W & 560.06 FT S OF NE COR OF NW 1/4 OF SW 1/4 RUN W 450 FT M/L S 418 FT E 450 FT M/L N 418 FT TO POB (LESS RD R/W ON E PB 6/95-97) IN SEC 27-22-27 |
| 27-22-27-0000-00-062 | 10561/4859 ERROR IN LEGAL DESC: E1/2 OF S 134.85 FT OF W1/4 OF SW 1/4 OF SE1/4 OF NW1/4 (LESS S 34.85 FT) & (LESS E 11.53 FT) & (LESS RD R/W PB 6/95-97) OF SEC 27-22-27 |
| 27-22-27-0000-00-064 | S 23 FT OF W1/2 OF E1/2 OF SW1/4 OF SE1/4 OF NW1/4 OF SEC 27-22-27 (LESS W 35 FT THEREOF) |
| 27-22-27-0000-00-065 | BEG 173 FT S & 30 FT E OF NW COR OF SW1/4 RUN S 287 FT E 170 FT N 287 FT W 170 FT TO POB SEC 27-22-27 |

Exhibit "B"
Tildenville Area
Parcel ID Numbers

| Parcel ID Number | Legal Description |
|----------------------|--|
| 27-22-27-0000-00-067 | BEG 45 FT N OF SE COR OF W1/2 OF SW 1/4 OF SE1/4 OF NW1/4 RUN N 220 FT E 35 FT S 220 FT W 35 FT TO POB IN SEC 27-22-27 (LESS RD R/W ON S) |
| 27-22-27-0000-00-071 | 20160439110, 10155/8500 & 4524/1296 ERROR IN LEGAL DESCRIPTION: S 234.85 FT OF W1/2 OF E1/2 OF SW1/4 OF SE1/4 OF NW1/4 (LESS W 35 FT THEREOF & LESS S 34.85 FT & LESS W 12 FT OF S 64 FT & LESS RD R/W AS PER PB 6/95-97) OF SEC 27-22-27 |
| 27-22-27-0000-00-072 | W 50 FT OF E 900 FT OF S 100 FT OF N 330 FT M/L OF NE1/4 OF SW1/4 OF SEC 27-22-27 |
| 27-22-27-0000-00-074 | W1/2 OF E1/2 OF SW1/4 OF SE1/4 OF NW1/4 (LESS W 35 FT & LESS S 234.85 FT) & (LESS TURNPIKE R/W & LESS THAT PT LYING N OF TURNPIKE) OF SEC 27-22-27 |
| 27-22-27-0000-00-075 | S 300 FT OF N 460 FT OF W 150 FT OF E 967.16 FT OF NW1/4 OF SW1/4 (LESS R/W ON N PB 6/95-97) OF SEC 27-22-27 |
| 27-22-27-0000-00-076 | N 50 FT OF S 284.85 FT OF W1/4 OF SW1/4 OF SE1/4 OF NW1/4 (LESS E 11.53 FT) & (LESS RD R/W PB 6/95) OF SEC 27-22-27 |
| 27-22-27-0000-00-078 | S 300 FT OF N 460 FT OF W 150 FT OF E 817.16 FT OF NW1/4 OF SW1/4 (LESS RD R/W ON N & E PB 6/95-97) OF SEC 27-22-27 |
| 27-22-27-0000-00-079 | S 300 FT OF N 460 FT OF W 150 FT OF E 1117.16 FT OF NW1/4 OF SW1/4 (LESS RD R/W ON N PB 6/95-97) OF SEC 27-22-27 |
| 27-22-27-0000-00-080 | S 100.06 FT OF N 560.06 FT OF W 450 FT OF E 1117.16 FT OF NW 1/4 OF SW1/4 (LESS RD R/W ON E PB 6/95-97) OF SEC 27-22-27 |
| 27-22-27-0000-00-081 | BEG SE COR OF N 660 FT OF W1/2 OF NE1/4 OF SW1/4 RUN WLY TO W LINE OF NE1/4 OF SW1/4 TH SLY TO A PT 378 FT N OF SW COR OF NE1/4 OF SW1/4 TH ELY 22 FT SLY TO PT ON S LINE OF NE1/4 OF SW1/4 OF SAID SEC 23 FT E OF SW COR OF NE1/4 OF SW1/4 TH ELY 652 FT N 207 FT TH NLY TO POB (LESS RD R/W ON W) IN SEC 27-22-27 SEE 1929/623 |
| 27-22-27-0000-00-082 | BEG 720 FT W & 230 FT S OF NE COR OF SW1/4 RUN W 100 FT S 100 FT E 100 FT TH N 100 FT TO POB IN SEC 27-22-27 |
| 27-22-27-0000-00-083 | S 45 FT OF W 35 FT OF E1/2 OF SW1/4 OF SE1/4 OF NW1/4 (LESS RD R/W) OF SEC 27-22-27 |
| 27-22-27-0000-00-084 | E 40 FT OF S 100 FT OF N 107 FT OF W 600 FT OF NW1/4 OF NE1/4 OF SW1/4 OF SEC 27-22-27 |
| 27-22-27-0000-00-086 | FROM SW COR OF NE1/4 OF SW1/4 RUN N 87 DEG E 678 FT TH N 207 FT TH N 87 DEG E 130 FT FOR POB TH N 87 DEG E 85 FT N 4 DEG W 190 FT S 87 DEG W 215 FT S 4 DEG E 20 FT N 87 DEG E 130 FT S 4 DEG E 170 FT TO POB IN SEC 27-22-27 |
| 27-22-27-0000-00-087 | FROM SW COR OF NE1/4 OF SW1/4 RUN N 87 DEG E 678 FT N 207 FT N 4 DEG W 85 FT FOR A POB TH N 4 DEG W 85 FT N 87 DEG E 130 FT S 4 DEG E 85 FT TH S 87 DEG W 130 FT TO POB IN SEC 27-22-27 |
| 27-22-27-0000-00-088 | FROM SW COR OF NE1/4 OF SW1/4 RUN N 87 DEG E 678 FT N 207 FT FOR POB RUN N 87 DEG E 130 FT N 4 DEG W 85 FT S 87 DEG W 130 FT S 4 DEG E 85 FT TO POB IN SEC 27-22-27 |
| 27-22-27-0000-00-089 | S 64.76 FT OF N 719.04 FT OF NW1/4 OF SW1/4 (LESS E 1117.16 FT & LESS W 33 FT FOR RD R/W) IN SEC 27-22-27 |
| 27-22-27-0000-00-091 | BEG NE COR OF SW1/4 RUN S 330 FT W 720 FT N 330 FT E 720 FT TO POB (LESS E 360 FT) & (LESS RD R/W ON W PB 6/95-97) IN SEC 27-22-27 |
| 27-22-27-0000-00-094 | N 107 FT OF E 67 FT OF W 200 FT OF NE1/4 OF SW1/4 OF SEC 27-22-27 |
| 27-22-27-0000-00-097 | BEG NE COR OF NE1/4 OF SW1/4 RUN W 360 FT S 330 FT E 360 FT N 330 FT TO POB IN SEC 27-22-27 |

Exhibit "B"
Tildenville Area
Parcel ID Numbers

| Parcel ID Number | Legal Description |
|-----------------------------|--|
| 27-22-27-0000-00-098 | BEG 863 FT E OF SW COR OF NE1/4 OF SW1/4 RUN N 207 FT E 235 FT S 207 FT W 235 FT TO POB IN SEC 27-22-27 |
| 27-22-27-0000-00-099 | S 64.76 FT OF N 524.76 FT OF NW1/4 OF SW1/4 (LESS E 1117.16 FT & LESS W 33 FT FOR RD R/W) OF SEC 27-22-27 |
| 27-22-27-0000-00-100 | S 64.75 FT OF N 978.06 FT OF NW1/4 OF SW1/4 (LESS E 1117.16 FT & LESS W 33 FT FOR RD R/W) OF SEC 27-22-27 |
| 27-22-27-0000-00-101 | S 64.75 FT OF N 913.31 FT OF NW1/4 OF SW1/4 (LESS E 1117.16 FT LESS W 33 FT FOR RD R/W) OF SEC 27-22-27 |
| 27-22-27-0000-00-102 | 20160239026 INCOMPLETE DESC-BEG NW COR OF NE1/4 OF SW1/4 RUN E 133 FT FOR A POB TH S 107 FT W 67 FT N 107 FT E 67 FT TO POB IN SEC 27-22-27 |
| 27-22-27-0000-00-103 | S 64.76 FT OF N 589.52 FT OF NW1/4 OF SW1/4 (LESS E 1117.16 FT & LESS W 33 FT FOR RD R/W) SEC 27-22-27 |
| 27-22-27-0000-00-104 | S 64.76 FT OF N 654.28 FT OF NW1/4 OF SW1/4 (LESS E 1117.16 FT & LESS W 33 FT FOR RD R/W) OF SEC 27-22-27 |
| 27-22-27-0000-00-105 | S 64.76 FT N 783.80 FT OF NW1/4 OF SW1/4 (LESS E 1117.16 FT & LESS W 33 FT FOR RD R/W) OF SEC 27-22-27 |
| 27-22-27-0000-00-106 | S 64.76 FT OF N 848.56 FT OF NW1/4 OF SW1/4 (LESS E 1117.16 FT & LESS W 33 FT FOR RD R/W) OF SEC 27-22-27 |
| 27-22-27-0000-00-107 | E 160 FT OF E1/2 OF SW1/4 OF NW1/4 LYING S OF SUNSHINE ST PARKWAY IN SEC 27-22-27 (LESS RD R/W) |
| 27-22-27-0000-00-109 | COMM AT SW COR OF NW1/4 OF SW1/4 N 46.02 FT S 88 DEG E 33.02 FT FOR POB TH N 155.02 E 135.4 FT S 157.15 FT W 135.33 FT TO POB IN SEC 27-22-27 |
| 27-22-27-0000-00-115 | BEG AT NE COR OF S1/2 OF SW1/4 RUN S 1 DEG W 348.53 FT W 10.46 FT NWLY 272.14 FT N 12 DEG E 151.69 FT N 87 DEG E 150.07 FT TO POB SEC 27-22-27 (RETENTION PER 3878/2312) & (LESS BEG AT THE SE CONER OF SAID PARCEL TH RUN N01-56-00E 82.61 FT TH N88-04-00W 31.04 FT TO A PT ON A NON-TAN CURVE CONCAVE NWLY HAVING A RADIUS 200 FT CHORD BRG S11-59-50E DELTA 24-38-14 AN ARC LENGTH 86 FT TO THE POB PT TAKEN FOR R/W PER 10761/0786) |
| 27-22-27-0000-00-116 BCC | BEG 46.23 FT N & 168.42 FT E OF SW COR OF NW1/4 OF SW1/4 RUN N 313.75 FT E 190 FT S 213.75 FT W 170 FT S 100.54 FT W 20.01 FT TO POB IN SEC 27-22-27 (RETENTION PER 3874/4635) |
| 27-22-27-0000-00-121 | THE S1/2 OF THE FOLLOWING DESC AS: COMM AT SW COR OF NW1/4 OF SW1/4 N 46.02 FT S 88 DEG E 33.02 FT ON E R/W OF SR 545 TH N 155.02 FT FOR POB TH CONT N 155.02 FT E 135.33 FT S 156.87 FT W 135.36 FT TO POB IN SEC 27-22-27 |
| 27-22-27-0000-00-127 | W 9 FT OF E 100 FT OF W 200 FT OF S 100 FT OF N 207 FT OF NE1/4 OF SW1/4 OF SEC 27-22-27 (LESS RD R/W ON S) |
| 27-22-27-0000-00-128 | BEG 100 FT W OF SE COR OF W1/2 OF SW1/4 OF SE1/4 OF NW1/4 OF SEC 27-22-27 TH RUN N 23 FT W 65 FT S 23 FT E 65 FT TO POB |
| 27-22-27-0000-00-129 | THAT PART OF E 11.53 FT OF W1/4 OF SW1/4 OF SE1/4 OF NW1/4 OF SEC 27-22-27 LYING S OF BETINA ST |
| 27-22-27-0000-00-130 | THAT PART OF W 50 FT OF E 100 FT OF S 125 FT OF W1/2 OF SW1/4 OF SE1/4 OF NW1/4 OF SEC 27-22-27 LYING S OF BETINA ST |
| 27-22-27-0000-00-131 | BEG SE COR OF W1/2 OF SW1/4 OF SE1/4 OF NW1/4 OF SEC 27-22-27 TH RUN N 23 FT W 50 FT S 23 FT E 50 FT TO POB |
| 27-22-27-0000-00-132 | W 30 FT OF E 850 FT OF S 100 FT OF N 330 FT OF NE1/4 OF SW1/4 OF SEC 27-22-27 |
| 27-22-27-0000-00-135 | THAT PART OF W 47 FT OF S 64 FT (LESS W 35 FT) OF W1/2 OF E1/2 OF SW1/4 OF SE1/4 OF NW1/4 OF SEC 27-22-27 LYING N OF BETINA ST |

Exhibit "B"
Tildenville Area
Parcel ID Numbers

| Parcel ID Number | Legal Description |
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| 27-22-27-0000-00-142 | COMM AT SW COR OF NW1/4 OF SW1/4 N 46.02 FT S 88 DEG E 33.02 FT ON E R/W OF SR 545 TH N 155.02 FT FOR POB TH CONT N 155.02 FT E 135.33 FT S 156.87 FT W 135.36 FT TO POB (LESS S1/2 THEREOF) IN SEC 27-22-27 |
| 27-22-27-0000-00-143 | COMM NW COR OF SW1/4 OF SW1/4 OF SEC 27-22-27 RUN S00-07-58W 616.91 FT S89-52-02E 369.95 FT TO PT ON CURVE CONCAVE SWLY RAD 430 FT CHORD BEARING OF S67-09-09E RUN SELY ALONG ARC CENT ANG 45-25-45 FOR 340.94 FT TO POB TH CONT SELY ALONG ARC CHORD BEARING S43-42-18E CENT ANG 01-27-57 FT FOR 11 FT TH RUN S42-58-20E 619.75 FT TO PT ON CURVE CONCAVE NELY RAD 370 CHORD BEARING S66-20-36E RUN NELY ALONG ARC CEN ANG 46-44-32 FOR 301.85 FT TH RUN S89-42-52E ALONG LINE PARALLEL WITH & 30 FT NELY OF S LINE DESC IN 7743/4158 FOR 1128.72 FT TH RUN N01-18-30W 201.20 FT S85-21-34W 7.03 FT N00-19-41W 873.47 FT S89-40-19W 10 FT TO PT ON NON-TANG CURVE CONCAVE SWLY RAD 150 FT TANG BEARING N00-19-41W RUN NWLY ALONG ARC CENT ANG 69-58-49 FOR 183.21 FT S19-41-30W 108.35 FT N87-37-16W 665.65 FT N88-35-49W 423.41 FT S45-33-44W 807.72 FT TO POB & COMM NW COR OF SW1/4 OF SW1/4 OF SEC 27-22-27 RUN S00-07-58W 616.91 FT S89-52-02E 369.95 FT TO PT ON CURVE CONCAVE SWLY RAD 430 FT CHORD BEARING S66-25-11E RUN SELY ALONG ARC CENT ANG 46-53-42 FOR 351.94 FT TH RUN S42-58-20E 619.75 FT TO PT ON CURVE CONCAVE NELY RAD 370 FT CHORD BEARING S56-45-53E RUN SELY ALONG ARC CENT ANG 27-38-07 FOR 178.14 FT TO POB TH CONT SELY ALONG ARC CHORD BEARING S80-08-10E CENT ANG 19-09-25 FOR 123.71 FT RUN S89-42-52E 1128.72 FT S01-18-30E 30.01 FT N89-42-52W 1250.09 FT N00-43-04W 50.50 FT TO POB (LESS COM AT NW COR OF SW1/4 OF SW1/4 TH ALONG W LINE OF SW1/4 OF SW1/4 RUN S00-08-05W 616.91 FT TH S89-51-55E 369.95 FT TO PT ON CURV CONCV SWLY HAVING A RAD OF 430 FT A CENTR ANG OF 45-25-45 A CHORD BEARING & DIST OF S67-09-03E 332.08 FT & AN ARC DIST OF 340.94 FT FOR POB TH N45-32-55E 20 FT TO PT ON A CURV CONCV SWLY HAVING A RAD OF 450 FT A CENT ANG OF 01-28-02 A CHORD BEARING & DIST OF S43-42-14E 11.52 FT & AN ARC DIST OF 11-52 FT TH S42-58-13E 550.59 FT TO PT ON A CURV CONCV NELY HAVING A RAD OF 350 FT A CENTR ANG OF 46-44-56 A CHORD BEARING & DIST OF S66-20-41E 277.72 FT & AN ARC DIST OF 285.57 FT TH S89-43-09E 1174.86 FT TH S01-40-28E 100.06 FT TH N89-43-09W 1251.11 FT TH N00-54-31W 50.33 FT TO PT ON A CURV CONCV NELY HAVING A RAD OF 370 FT A CENT ANG OF 27-40-26 A CHORD BEARING & DIST N56-48-26W 176.98 FT & AN ARC DIST OF 178.71 FT TH N42-58-13W 619.24 FT TO PT ON CURV CONCV SWLY HAVING A RAD OF 430 FT A CENTR ANG OF 01-27-57 A CHORD BEARING & DIST OF N43-42-12W 11 FT & AN ARC DIST OF 11 FT TO POB) |