

NOTICE OF PUBLIC HEARING TO CONSIDER IMPOSITION OF SPECIAL ASSESSMENTS PURSUANT TO SECTION 170.07, FLORIDA STATUTES, BY THE SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER ADOPTION OF ASSESSMENT ROLL PURSUANT TO SECTION 197.3632(4)(b), FLORIDA STATUTES, BY THE SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF REGULAR MEETING OF THE SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT

The Board of Supervisors (“**Board**”) of South Lake Toho Community Development District (“**District**”) will hold public hearings and a regular meeting at **9:30 a.m. on January 8, 2026, at the Hart Memorial Library, 211 East Dakin Avenue, Second Floor, Lillie Room – HMC, Kissimmee, Florida 34741**, to consider the adoption of an assessment roll, the imposition of special assessments to secure proposed bonds on benefited lands within the District, and to provide for the levy, collection, and enforcement of the special assessments. The streets and areas to be improved are geographically depicted below and in the District’s *Master Engineer’s Report*, dated November 6, 2025 (“**Improvement Plan**”). The public hearings are being conducted pursuant to Chapters 170, 190, and 197, *Florida Statutes*. All persons interested may ascertain the description of the property to be assessed and the amount to be assessed to each piece or parcel of property at the District Manager’s office located at Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Ph: (561) 571-0010 (“**District Manager’s Office**”).

The District is a unit of special-purpose local government responsible for providing infrastructure improvements for lands within the District. The infrastructure improvements benefitting the District (“**Improvements**”) are currently expected to include, but are not limited to, onsite and offsite master public roadway improvements, onsite and offsite sanitary sewer collection, onsite and offsite water distribution, master stormwater management system, electrical service system (underground), conservation mitigation, landscaping/irrigation wells and distribution/hardscape within master public roadways, and other improvements, all as more specifically described in the Improvement Plan, on file and available during normal business hours at the District Manager’s Office.

The District intends to impose assessments on benefited lands within the District in the manner set forth in the District’s *Master Special Assessment Methodology Report*, dated November 6, 2025 (“**Assessment Report**”), which is on file and available during normal business hours at the District Manager’s Office.

The purpose of any such assessment is to secure bonds issued to fund the Improvements. As described in more detail in the Assessment Report, the District’s assessments will be levied against all benefitted lands within the District. The Assessment Report identifies maximum assessment amounts for each land use category currently expected to be assessed. The method of allocating assessments for the Improvements to be funded by the District will initially be determined on an equal assessment per gross acre basis and will be allocated on an equivalent residential unit (“**ERU**”) basis at the time that such property is platted, site planned, or subjected to a declaration of condominium. Please consult the Assessment Report for more details.

The annual principal assessment levied against each parcel will be based on repayment over thirty (30) years of the total debt allocated to each parcel. The District expects to collect sufficient revenues to retire no more than \$137,515,000 in debt to be assessed by the District, exclusive of fees and costs of collection or enforcement, discounts for early payment, and interest. The proposed schedule of assessments is as follows:

Product Type	ERU (per unit)	Maximum Principal (per unit)	Maximum Annual Installment (per unit)*
Townhomes	0.60	\$73,901.01	\$6,983.44
Single Family 34’	0.68	\$83,754.48	\$7,914.57
Single Family 50’	1.00	\$123,168.35	\$11,639.07
Single Family 60’	1.20	\$147,802.02	\$13,966.89

\*includes interest, collection fees and early payment discount allowances

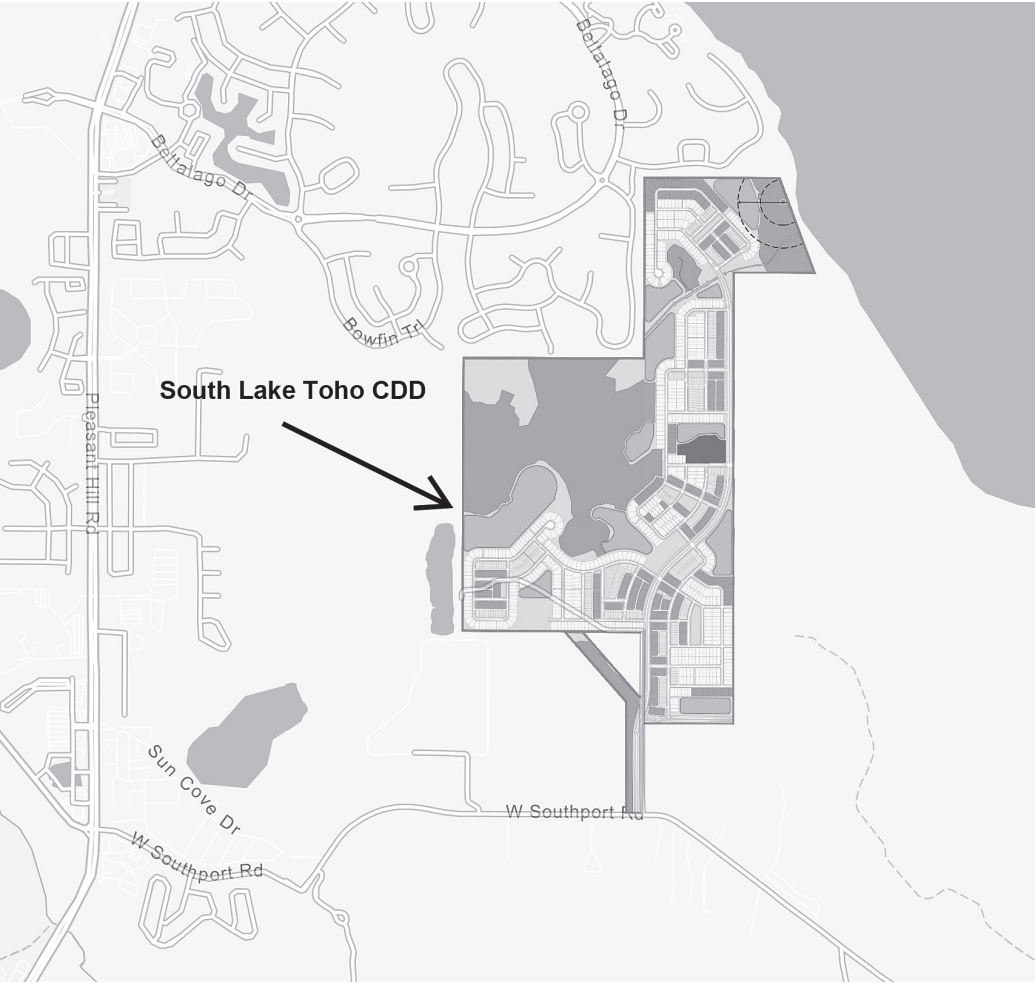
The assessments may be prepaid in whole at any time, or in some instances in part, or may be paid in not more than thirty (30) annual installments subsequent to the issuance of debt to finance the Improvements. These annual assessments may be collected on the Osceola County (“**County**”) tax roll by the County Tax Collector. Alternatively, the District may choose to directly collect and enforce these assessments. All affected property owners have the right to appear at the public hearings and the right to file written objections with the District within twenty (20) days of the publication of this notice.

Also, at **9:30 a.m. on January 8, 2026, at the Hart Memorial Library, 211 East Dakin Avenue, Second Floor, Lillie Room – HMC, Kissimmee, Florida 34741**, the Board will hold a regular public meeting to consider any other business that may lawfully be considered by the District. The Board meeting and hearings are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. The Board meeting and/or the public hearings may be continued in progress to a date and time certain announced at the meeting and/or hearings.

If anyone chooses to appeal any decision of the Board with respect to any matter considered at the meeting or hearings, such person will need a record of the proceedings and should accordingly ensure that a verbatim record of the proceedings is made, which includes the testimony and evidence upon which such appeal is to be based.

Any person requiring special accommodations at the meeting or hearings because of a disability or physical impairment should contact the District Manager’s Office at (561) 571-0010 at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 1-800-955-8770 for aid in contacting the District Manager’s Office.

SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT



RESOLUTION 2026-27

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT DECLARING MASTER SPECIAL ASSESSMENTS; INDICATING THE LOCATION, NATURE AND ESTIMATED COST OF THOSE INFRASTRUCTURE IMPROVEMENTS WHOSE COST IS TO BE DEFRAYED BY THE MASTER SPECIAL ASSESSMENTS; PROVIDING THE PORTION OF THE ESTIMATED COST OF THE IMPROVEMENTS TO BE DEFRAYED BY THE MASTER SPECIAL ASSESSMENTS; PROVIDING THE MANNER IN WHICH SUCH MASTER SPECIAL ASSESSMENTS SHALL BE MADE; PROVIDING WHEN SUCH MASTER SPECIAL ASSESSMENTS SHALL BE PAID; DESIGNATING LANDS UPON WHICH THE MASTER SPECIAL ASSESSMENTS SHALL BE LEVIED; PROVIDING FOR AN ASSESSMENT PLAT; ADOPTING A PRELIMINARY ASSESSMENT ROLL; PROVIDING FOR PUBLICATION OF THIS RESOLUTION.

**WHEREAS**, the Board of Supervisors (“Board”) of the South Lake Toho Community Development District (“District”) hereby determines to undertake, install, plan, establish, construct or reconstruct, enlarge or extend, equip, acquire, operate, and/or maintain the infrastructure improvements (“Improvements”) described in the District’s *Master Engineer’s Report*, dated November 6, 2025, attached hereto as **Exhibit A** and incorporated herein by reference; and

**WHEREAS**, it is in the best interest of the District to pay the cost of the Improvements by master special assessments pursuant to Chapter 190, *Florida Statutes* (“Assessments”); and

**WHEREAS**, the District is empowered by Chapter 190, the Uniform Community Development District Act, Chapter 170, Supplemental and Alternative Method of Making Local Municipal Improvements, and Chapter 197, the Uniform Method for the Levy, Collection, and Enforcement of Non-Ad Valorem Assessments, *Florida Statutes*, to finance, fund, plan, establish, acquire, construct or reconstruct, enlarge or extend, equip, operate, and maintain the Improvements and to impose, levy and collect the Assessments; and

**WHEREAS**, the District hereby determines that benefits will accrue to the property improved, the amount of those benefits, and that special assessments will be made in proportion to the benefits received as set forth in the *Master Special Assessment Methodology Report*, dated November 6, 2025, attached hereto as **Exhibit B** and incorporated herein by reference and on file at the office of the District Manager, c/o Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 (“District Records Office”); and

**WHEREAS**, the District hereby determines that the Assessments to be levied will not exceed the benefit to the property improved.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT:

**SECTION 1.** Recitals stated above are true and correct and by this reference are incorporated into and form a material part of this Resolution.

**SECTION 2.** Assessments shall be levied to defray a portion of the cost of the Improvements.

**SECTION 3.** The nature and general location of, and plans and specifications for, the Improvements are described in **Exhibit A**, which is on file at the District Records Office. **Exhibit B** is also on file and available for public inspection at the same location.

**SECTION 4.** The total estimated cost of the Improvements is \$100,043,419.00 (“Estimated Cost”).

**SECTION 5.** The Assessments will defray approximately \$137,515,000.00, which includes the Estimated Cost, plus financing-related costs, capitalized interest, and a debt service reserve.

**SECTION 6.** The manner in which the Assessments shall be apportioned and paid is set forth in **Exhibit B**, including provisions for supplemental assessment resolutions.

**SECTION 7.** The Assessments shall be levied, within the District, on all lots and lands adjoining and contiguous or bounding and abutting upon the Improvements or specially benefitted thereby and further designated by the assessment plat hereinafter provided for.

**SECTION 8.** There is on file, at the District Records Office, an assessment plat showing the area to be assessed, with certain plans and specifications describing the Improvements and the estimated cost of the Improvements, all of which shall be open to inspection by the public.

**SECTION 9.** Commencing with the year in which the Assessments are levied and confirmed, the Assessments shall be paid in not more than thirty (30) annual installments. The Assessments may be payable at the same time and in the same manner as are ad valorem taxes and collected pursuant to Chapter 197, *Florida Statutes*; provided, however, that in the event the uniform non-ad valorem assessment method of collecting the Assessments is not available to the District in any year, or if determined by the District to be in its best interest, the Assessments may be collected as is otherwise permitted by law.

**SECTION 10.** The District Manager has caused to be made a preliminary assessment roll, in accordance with the method of assessment described in **Exhibit B** hereto, which shows the lots and lands assessed, the amount of benefit to and the assessment against each lot or parcel of land and the number of annual installments into which the assessment may be divided, which assessment roll is hereby adopted and approved as the District’s preliminary assessment roll.

**SECTION 11.** The Board shall adopt a subsequent resolution to fix a time and place at which the owners of property to be assessed or any other persons interested therein may appear before the Board and be heard as to the propriety and advisability of the assessments or the making of the Improvements, the cost thereof, the manner of payment therefore, or the amount thereof to be assessed against each property as improved.

**SECTION 12.** The District Manager is hereby directed to cause this Resolution to be published twice (once a week for two (2) consecutive weeks) in a newspaper of general circulation within Osceola County, and to provide such other notice as may be required by law or desired in the best interests of the District.

**SECTION 13.** This Resolution shall become effective upon its passage.

**PASSED AND ADOPTED** this 6<sup>th</sup> day of November, 2025.

ATTEST:	<b>SOUTH LAKE TOHO COMMUNITY DEVELOPMENT DISTRICT</b>
<u>/s/Felix Rodriguez</u> Secretary/Assistant Secretary	<u>/s/ Kevin Mays</u> Chair/Vice Chair, Board of Supervisors

**Exhibit A:** *Master Engineer’s Report*, dated November 6, 2025  
**Exhibit B:** *Master Special Assessment Methodology Report*, dated November 6, 2025