

ORDINANCE NO. 25 -

AN ORDINANCE CREATING THE MASTER INWOOD STREET LIGHTING MUNICIPAL SERVICE BENEFIT UNIT (MSBU), INCORPORATING THE SOUTHWEST INWOOD STREET LIGHTING MSBU AND THE CENTRAL INWOOD STREET LIGHTING MSBU INTO THE MASTER INWOOD STREET LIGHTING MSBU, AND INCLUDING ADDITIONAL PROPERTIES; PROVIDING FOR DEFINITIONS; PROVIDING FOR FINDINGS; DESCRIBING THE LEGAL BOUNDARIES OF THE MSBU; SPECIFYING LIGHTING SERVICES TO BE PROVIDED; PROVIDING A MEANS FOR ASSESSMENT AND COLLECTION OF SPECIAL ASSESSMENTS FOR THE MSBU; PROVIDING FOR ADJUSTMENT OF THE LIGHTING SERVICES AND ASSESSMENTS; PROVIDING FOR LIENS UPON LANDS IN THE MSBU; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS pursuant to Article VIII, Section 1 of the Constitution of the State of Florida and Chapter 125, Florida Statutes, the Board of County Commissioners of Polk County, Florida (hereinafter sometimes called the "County"), has all the power of local government to perform county functions and to render county services in a manner not inconsistent with general or special law and such power may be exercised by the enactment of county ordinances; and

WHEREAS Florida Statutes 125.01(q) allows the County to establish municipal service benefit units; and

WHEREAS it is consistent with the Florida Supreme Court case of City of Winter Springs v. State, 776 So. 2d 255 (Fla. 2001), that street lighting provides a special benefit to property by enhancing the aesthetics, safety, value and the use and enjoyment of property; and

WHEREAS a lighted area enhances the aesthetics, value, use and enjoyment of the properties within the MSBU; and

WHEREAS it is consistent with City of Winter Springs v. State that the benefit received by non-MSBU residents en route to other parts of the county is incidental to the benefits received by the properties within the MSBU; and

WHEREAS, the County previously established two special assessment districts for the purpose of funding and maintaining street lighting, known as the Southwest Inwood Street Lighting MSBU and the Central Inwood Street Lighting MSBU; and

WHEREAS the Southwest Inwood Street Lighting MSBU was created by Ordinance No. 21-54; and

WHEREAS the Central Inwood Street Lighting MSBU was created by Ordinance No. 23- 79; and

WHEREAS the County seeks to add more street lighting to the northern quadrant of Inwood to enhance public safety in areas not currently served by the existing street lighting districts; and

WHEREAS The County finds that combining these street lighting districts into a single, unified special assessment district will improve efficiency, streamline administration, and ensure consistent service throughout the affected areas; and

WHEREAS, the County desires to establish a single special assessment district to encompass the currently existing Southwest Inwood Street Lighting MSBU and Central Inwood Street Lighting MSBU, as well as the proposed northern installations considered herein; and

WHEREAS the County wishes to consolidate Inwood streetlighting assessments into a single Master Inwood Streetlighting MSBU rate as calculating the street lighting special assessment for the entire Inwood area under a single rate will facilitate the calculation process; and

WHEREAS areas of Inwood had their streetlighting installed at different times and therefore the timeline for the Amortized Capital Improvement Costs will expire at different rates; and

WHEREAS, the estimated Capital Improvement Costs for the newly installed street lights encompassing the northern quadrant in the Master Inwood Street Lighting MSBU is \$31,125; and

WHEREAS, the remaining Capital Improvement Costs for Subdistricts Southwest Inwood and Central Inwood are respectively \$0.00 and \$19,672.00; and

WHEREAS, the Capital Improvement Costs for the northern streetlights installed in 2025 will be collected over a 5-year period; and

WHEREAS, this Ordinance provides that after the first 5 years the assessment for the Amortized Capital Improvement Costs for the MSBU will no longer be imposed.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF POLK COUNTY, FLORIDA:

SECTION 1. SHORT TITLE. This Ordinance shall be identified by and may be cited as the “Master Inwood Street Lighting MSBU Ordinance.”

SECTION 2. DEFINITIONS. For the purpose of this Ordinance, the definitions contained in this Section shall apply unless otherwise specifically stated. When not inconsistent with the context, words used in the present tense include the future, words in the plural include the singular, and words in the singular include the plural. Use of the masculine gender shall include the feminine gender and vice versa. The word “shall” is always mandatory and not merely discretionary. The word “may” is discretionary.

A. **“Addendum to Annual Assessment Roll”** or the word **“Addendum”** shall mean the list confirmed by the Board containing the same information as the Annual Assessment Roll for Parcels not incorporated on the corresponding Annual Assessment Roll confirmed for such Fiscal Year because of error or omission or incorporating any changes in the information specified for any Parcel of Assessed Property on the corresponding Assessment Roll.

B. **“Amortized Capital Improvement Costs”** shall mean the amount of the Capital Improvement Costs amortized over a five (5) year period.

C. **“Annual Assessment Roll”** shall mean a list confirmed by the Board each Fiscal Year of all Parcels of Assessed Property in the County within the boundaries of the MSBU containing the following information: **(1)** a summary description of each Parcel conforming to the description contained on the Tax Roll; **(2)** the name and address of the Owner of each Parcel as reflected on the Tax Roll; and **(3)** the Assessment imposed on each Parcel as established in by resolution of the Board.

D. **“Annual Street Lighting Assessment Resolution”** shall mean the resolution adopted by the Board levying an Assessment for a specific Fiscal Year.

E. **“Assessed Property”** shall mean such Parcels as may be designated by the Board on the Annual Assessment Roll against which the Assessment is imposed.

F. **“Assessment”** shall mean the annual special assessment imposed upon a Parcel of real property in the MSBU to reimburse the County for the Amortized Capital Improvement Costs and the Operating Costs.

G. **“Assessment Date”** shall mean October 1 of each year, or such other date as may be designated by the Board, which date shall constitute the date on which the Assessment is imposed as a lien against Assessed Property listed on the Annual Assessment Roll or on the Addendum, if any.

H. **“Board”** shall mean the Board of County Commissioners of Polk County, Florida.

I. **“Capital Improvement Costs”** shall mean all costs incurred by the County for the tree trimming and other costs necessary for the installation and maintenance of streetlights and poles within the MSBU.

J. **“Clerk”** shall mean the Clerk to the Board.

K. **“County”** shall mean Polk County, Florida.

L. **“County Manager”** shall mean the chief administrative officer of the County appointed by the Board, or his/her designee.

M. **“Developed Property”** shall mean real property within the County on which improvements have been made to foster residential or non-residential use.

N. **“Division”** shall mean the Polk County Real Estate Services Unit, its successor or other division designated by the County Manager to carry out the provisions of this Ordinance.

O. **“Equivalent Residential Unit (“ERU”)** shall mean the standardized unit to express the average size of a single-family structure located in the MSBU.

P. **“Fiscal Year”** shall mean that period beginning on the first day of October of each year and ending on the thirtieth day of September of the subsequent year.

Q. **“Government Property”** shall mean property owned by the United States of America, the State of Florida, a county, a special district, a municipal corporation, or any of their respective agencies or political subdivisions.

R. **“MSBU”** shall mean the Master Inwood Street Lighting Municipal Service Benefit Unit as created by this Ordinance to consist of the of real property located in the area described in Exhibit “A” and depicted in Exhibit “B”.

S. **“Multi-family Property”** shall mean all residential development not classified as Single-family Property.

T. **“Non-residential Property”** shall mean all Developed Property not used as a Single-family Property or Multi-family Property as defined in this Ordinance.

U. **“Operating Costs”** shall mean all costs incurred by the County for continuance operation and maintenance of the streetlights installed within the MSBU including, without limitation, electric and maintenance charges from the electric provider, all costs associated with the structure, implementation, collection, and enforcement of the Assessments, including any service charges of the Clerk, Tax Collector, or Property Appraiser, consultant and study costs, other administrative costs, amounts necessary to off-set discounts received for early payment of the Assessments pursuant to the Uniform Assessment Collection Act or for early payment of Assessments.

V. **“Parcel”** shall mean any tract of land as on record with the Property Appraiser which the Property Appraiser has assigned a distinct ad valorem property tax identification number.

W. **“Property Appraiser”** shall mean the Property Appraiser of Polk County, Florida.

X. **“Single-family Property”** shall mean all single-family detached residential dwelling structures. All other residential development shall be classified as Multi-family Property.

Y. **“Subdistrict”** shall mean the collection of Assessed Properties benefitting from street lighting installation during a particular installation period, which includes either (1) Southwest Inwood, (2) Central Inwood, or (3) Northern Inwood. The Subdistrict shall demarcate the boundaries of the Assessed Properties during the period they must pay the Amortized Capital Improvement Costs.

Z. **“Tax Collector”** shall mean the Tax Collector of Polk County, Florida.

AA. **“Tax Roll”** shall mean the real property ad valorem tax assessment roll maintained by the Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

BB. **“Undeveloped Property”** shall mean all real property which does not meet the definition of Developed Property.

CC. **"Uniform Assessment Collection Act"** shall mean sections 197.3632 and 197.3635, Florida Statutes, or any successor statutes authorizing the collection of non-ad valorem assessments on the same bill as ad valorem taxes, and any applicable regulations promulgated thereunder.

SECTION 3. FINDINGS.

- A. Recitals stated above are hereby incorporated herein and made part hereof.
- B. The streetlights being placed within the MSBU serve a public purpose.
- C. The properties within the MSBU receive special benefits from the streetlights placed within the MSBU which includes, without limitation, enhance aesthetics, value, safety and use and enjoyment of the properties within the MSBU.
- D. The imposition and levy of an Assessment is the most equitable and efficient method of allocating and apportioning the Capital Improvement Costs and Operating Costs of the streetlights within the MSBU.
- E. The Assessment imposed under this Ordinance is a non-ad valorem assessment within the meaning and intent of Section 197.3632, Florida Statutes, or its successor in function.
- F. The average single-family structure within the MSBU is 1,353 square feet.
- G. It is the intent of the Board that the non-ad valorem assessment for the Capital Improvement Costs for the streetlights within the MSBU shall be amortized over a period of five (5) years and shall be collected pursuant to the Uniform Assessment Collection Act for a period of five (5) years with intent to begin with the 2025 tax bill. The failure to collect the Assessment starting with the 2025 tax bill or for five (5) consecutive years shall not invalidate the Assessments and the time period shall be adjusted accordingly.
- H. Notwithstanding the previous findings, Assessed Properties that benefitted from the streetlights installed in the Southwest Inwood Subdistrict under Ordinance No. 21-54 or the Central Inwood Subdistrict under Ordinance No. 23-79, having paid a portion of the Capital Improvement Costs prior to the passing of this Ordinance, shall continuing

paying along the originally conceived boundaries established by the ordinance whose boundaries align with their Subdistrict, subject to a 5-year time period rather than a 10-year time period.

I. The Tax Collector shall receive a collection fee for the administrative costs associated with the MSBU, as allowed under Chapter 197, Florida Statutes.

SECTION 4. CREATION OF THE MSBU AND LEGAL BOUNDARIES OF MSBU.

Pursuant to Chapter 125, Florida Statutes, there is hereby established the Master Inwood Street Lighting Municipal Service Benefit Unit. The MSBU shall consist of real property located within the area described in “Exhibit A” which is depicted on the attached “Exhibit B”, an Assessment Area Map. Furthermore, maps will be attached that will depict the area for the Subdistricts of Inwood. Southwest Inwood Subdistrict will be depicted in “Exhibit C.” Central Inwood Subdistrict will be depicted in “Exhibit D.” Finally, North Inwood Subdistrict will be depicted in “Exhibit E”

SECTION 5: LIGHTING SERVICES. The combined MSBU shall consist of the approximately 234 streetlights within the MSBU with the necessary poles which have been or will be installed, operated and maintained by TECO. For clarity, the position of streetlights is as follows:

- a. Southwest Inwood Subdistrict – 54 streetlights
- b. Central Inwood Subdistrict – 71 streetlights
- c. North Inwood Subdistrict – 109 streetlights

The number and types of streetlights installed in the MSBU may be adjusted upon approval of the County Manager without amending this Ordinance. The Assessment shall be adjusted in accordance with Section 6.

SECTION 6: MEANS FOR ASSESSMENT AND COLLECTION

A. **Method of apportionment.** Apportioning the Operating Costs and the Amortized Capital Improvement Costs based on ERU is fair and reasonable method. Property within the MSBU shall be categorized as follow:

- i. Single-family Property: Single-family Property shall be considered 1 ERU.
- ii. Undeveloped Property: Undeveloped Property shall be considered 1 ERU
- iii. Multi-family Property: The ERU for Multi-family Property shall be calculated in accordance with the following formula:
 - i. $\text{Number of ERUs} = \text{total square footage of structures} / 1,353$.
- iv. Non-residential Property: The ERU for Non-residential Property shall be calculated in accordance with the following formula:
 - i. $\text{Number of ERUs} = \text{total square footage of structures} / 1,353$.

B. **Apportionment Methodology for the First Five (5) Years.** For the first five years, the Assessment to be levied each year against all Assessment Property located within the MSBU shall be the total Operating Costs along with the Amortized Capital Improvement Costs. The Assessments shall be levied on an ERU basis upon each Parcel as shown on the Tax Roll, including homesteads, and shall be computed by dividing the sum of the Operating Costs and the Amortized Capital Improvement Costs by the total number of ERU's within the MSBU. The Amortized Capital Cost rate applicable to each Assessment Property shall vary depending on the Subdistrict in which the property is located in. It is hereby ascertained, determined and declared that the street lighting provided in Section 5 of this Ordinance provides a special benefit to each Parcel within the MSBU and that the apportionment of the cost of operation for the MSBU in accordance with this Section 6 of this Ordinance on an ERU basis is fair and reasonable. Nothing herein shall prevent the County from collecting additional Operating Costs incurred after the expiration of the first five years. Such Operating Costs may be collected as determined by the Board through the adoption of an Annual Street Lighting

Assessment Resolution.

C. **Apportionment Methodology after the First Five (5) Years.** After the first five years the Assessment to be levied each year all Assessment Property located within the MSBU shall be the total Operating Costs and any Capital Improvement Costs not collected in the first five years. The Assessments shall be levied on an ERU basis upon each Parcel as shown on the Tax Roll, including homesteads, and shall be computed by dividing the sum of Operating Costs and any unpaid Capital Improvement Costs, as may be amortized by the Board, by the total number of ERU's within the MSBU. It is hereby ascertained, determined and declared that the street lighting provided in Section 5 of this Ordinance provides a special benefit to each Parcel within the MSBU and that the apportionment of the cost of operation for the MSBU in accordance with this Section 6 of this Ordinance on an ERU basis is fair and reasonable.

D. **The Estimated Initial Operation and Maintenance Assessment.** The initial total estimated Operation and Maintenance Cost is \$61,261 per year. The initial operation and maintenance assessment will not exceed \$36.00 per ERU. Each year after the initial assessment period, the Board of County Commissioners, through the adoption of an Annual Street Lighting Assessment Resolution, shall determine the Assessment required for the following fiscal year, according to the procedure set forth in this Section 6.

A. **The Estimated Capital Assessment.** The total estimated Amortized Capital Improvement Costs for the Subdistricts are as follows:

- a. Southwest Inwood Subdistrict – \$0.00.
- b. Central Inwood Subdistrict – \$19,672 or \$4,726 per year over the 5-year period. This equates to a maximum annual capital assessment of \$10.12 per ERU.
- c. North Inwood Subdistrict – \$31,125 or \$7,101 per year over the 5-year period. This equates to a maximum annual capital assessment of \$8.08 per ERU.

B. **The Estimated Total Capital and Operation and Maintenance**

Assessments. The total amortized Capital Improvement and Operation and Maintenance assessments by Subdistricts are as follows:

- d. Southwest Inwood Subdistrict – \$36.00 per ERU.
- e. Central Inwood Subdistrict – \$46.12 per ERU.
- f. North Inwood Subdistrict – \$44.09 per ERU.

Each year after the initial assessment period, the Board of County Commissioners, through the adoption of an Annual Street Lighting Assessment Resolution, shall determine the Assessment required for the following fiscal year, according to the procedure set forth in this Section 6.

C. **Adoption of Assessment Roll.** An Annual Assessment Roll setting forth description of each Parcel as shown on the Property Appraiser's tax roll subject to an Assessment in the MSBU as provided by this Ordinance, including homesteads, shall be prepared by the Division. The foregoing shall not be construed to require that the Annual Assessment Roll to be in printed form if the amount of the Assessment can be determined by the use of a computer terminal available to the public. Thereupon the Board of County Commissioners shall adopt an Annual Street Lighting Assessment Resolution to levy an Assessment upon all Parcels subject to an Assessment under this Ordinance within the MSBU, including homesteads, to provide such funds as are necessary for the Operation Costs of the MSBU for the ensuing fiscal year and the payment of the Amortized Capital Improvement Costs or any other unpaid Capital Improvement Costs.

D. **Method of Collection.** Unless otherwise directed by the Board, the Assessment will be collected using the annual tax bill in accordance with the Uniform Assessment Collection Act.

E. **Alternate Method Collection.** The Board may authorize an alternate method of collection of the Assessment by resolution of the Board.

F. **Revisions of Annual Assessment Roll.** The Board shall have the authority to revise and amend the Annual Assessment Roll upon a determination that amendment or revision of the established Assessments or charges is appropriate and necessary. The Annual Assessment Roll may be amended and revised at any public

hearing required by law to adopt the County budget or at any other special or regular meeting of the Board. In the event such revision or amendment increases the Assessment, the revision or amendment of the Annual Assessment Roll shall become effective only if confirmed by the Board at a public hearing; the notice of such public hearing in the event of such revision shall be only required to be published once at least five (5) days prior to the public hearing, excluding Sundays and legal holidays established by Florida law.

G. Adoption of Addendum.

- i. The Board may adopt an Addendum to the Annual Assessment Roll at any regular or special meeting in the event the Board determines: (1) that Parcels of real property were not included on the Annual Assessment Roll because of error or omission; (2) that the Annual Assessment Roll should be amended or revised or (3) that the legal description of any Parcel has been altered on the Tax Roll from that reflected on the adopted Annual Assessment Roll. The Addendum shall supplement the Annual Assessment Roll by incorporating any omitted or altered Parcels or by revising the Annual Assessment Roll.
- ii. Notwithstanding any other provision of this Ordinance, the Addendum may be adopted at any regular or special meeting of the Board without the necessity of a public hearing to (1) incorporate omitted Parcels or Parcel alterations or (2) to reduce the Assessment imposed on any Parcel.
- iii. Upon adoption, the Addendum shall be certified by the Chairman or the Chairman's designee in a compatible electronic medium no later than September 15th of each year to the Tax Collector for collection, unless a subsequent date is approved by the Tax Collector.

H. Correction of Errors and Omissions. No act of error or omission on the part of the Property Appraiser, Tax Collector, County Manager, Clerk, Board or their deputies or employees, shall operate to release or discharge the obligation of the owner

of a Parcel in the MSBU from payment of the Assessment imposed and levied by the Board pursuant to this Ordinance. Any errors or omissions may be corrected at any time by the Board, or its designee, and when so corrected shall be considered valid ab initio and shall in no way affect the enforcement of the Assessment imposed and levied pursuant to this Ordinance.

I. **Effect of an Annual Street Lighting Assessment Resolution.** The adoption of an Annual Street Lighting Assessment Resolution shall be the final adjudication of the issues presented (including, but not limited to, the apportionment methodology, the rate of assessment, the adoption of the Annual Assessment Roll and the levy and lien of the Assessments, unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Board adoption of the Annual Street Lighting Assessment Resolution. The Assessments for each Fiscal Year shall be established upon adoption of the Annual Street Lighting Assessment Resolution. The Annual Assessment Roll, as approved by the Annual Street Lighting Assessment Resolution shall be delivered to the Tax Collector, or such other official as the Board deems appropriate.

SECTION 7: EXEMPT PROPERTY. No Assessment shall be imposed upon Government Property; ***provided, however,*** any Government Property that is owned by federal mortgage entities, including, without limitation, the VA or HUD, shall not be exempted from the Assessment. In addition, the Board may provide for exemptions through the adoption of an Annual Street Lighting Assessment Roll. Any shortfall in the expected Assessment proceeds due to any exemption from the payment of the Assessment required by this Ordinance, law, or authorized by the Board shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Assessment.

SECTION 8: LIENS LEVIED AGAINST ASSESSED PROPERTY. Upon adoption of the Annual Assessment Roll levying assessments within the MSBU, the assessments shall constitute a lien against the Assessed Property equal in rank and dignity with the liens of all state, county, MSBU or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles, and claims until paid. The lien shall be deemed perfected upon adoption by the Board of the annual assessments and shall attach to the property as of the prior January 1, the lien date for ad valorem taxes.

SECTION 9: EFFECTIVE DATE. This Ordinance shall become effective upon receipt of the official acknowledgment from the Office of the Secretary of State of Florida that this Ordinance has been filed with said office.

Exhibit "A"
(Legal Description of MSBU)

Project Name: Inwood Street Lighting District

Project Number: 8524E23-1

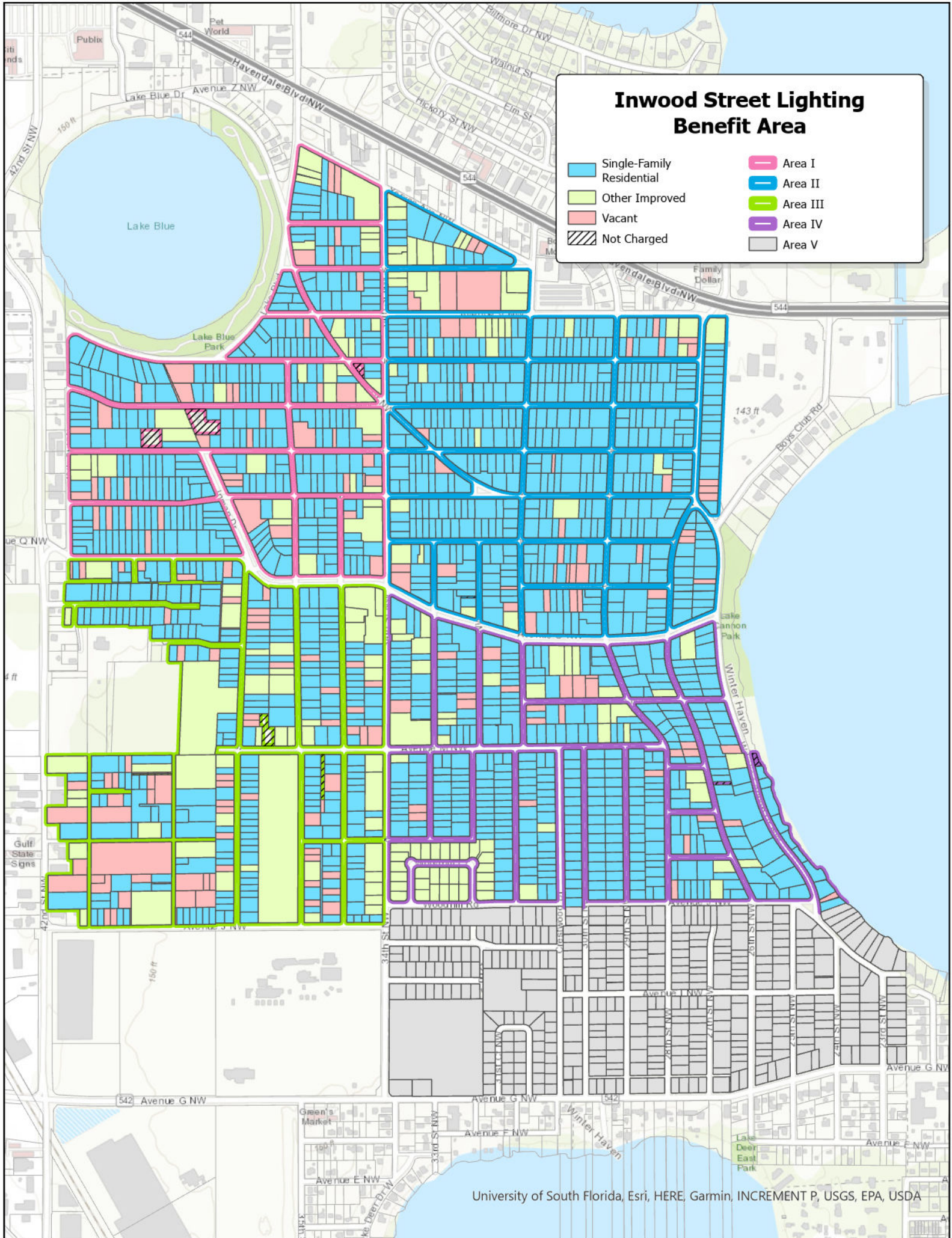
DESCRIPTION

A parcel of land being a portion of Section 13, Township 28 South, Range 25 East, and a portion of Section 24, Township 28 South, Range 25 East, all in Polk County, Florida, being more particularly described as follows:

Commence at the southwest corner of said Section 13, thence North 89°36'01" East, along the south line of said Section 13, a distance of 159.17 feet to the southerly extension of the east line of Lot 350, INWOOD UNIT NO. 6 subdivision, as recorded in Plat Book 14, page 2, Public Records of Polk County, Florida, for the **Point of Beginning**: thence North 00°36'26" West, along said southerly extension, and east line of said Lot 350, a distance of 176.25 feet, to the south right-of-way of Avenue "Q" Northwest (Brandon Road - Platted); thence North 89°56'34" East, along said south right-of-way and its easterly extension, 1418.69 feet; thence South 40°20'35" East, 218.83 feet to said south line of Section 13; thence North 89°36'01" East, along said south line, 924.93 feet, to the northeast corner of the Northwest 1/4 of said Section 24; thence South 00°12'15" West, along the east line of said Northwest 1/4, a distance of 2655.32, to the southeast corner of said Northwest 1/4; thence South 89°22'51" West, along the south line of said Northwest 1/4, a distance of 2366.26 feet to the southerly extension of the east line of a parcel described Official Records Book 8771, page 894, Public Records of Polk County, Florida; thence North 00°28'05" West, along said southerly extension and east line, 147.70 feet, to the north line of said parcel; thence South 89°22'51" West, along said north line, 245.20 to the east right-of-way line of 42nd Street Northwest; thence North 00°05'39" East, along said east right-of-way line, 262.02 feet, to the south line of Lot 7, Block "A", DEERWOOD or HARRIBEN INVESTMENT COMPANY subdivision, as recorded in Plat Book 4, page 49, of said Public Records; thence North 89°22'51" East, along said south line, 191.04, to the east line of the west 200.00 feet of said Lot 7; thence North 00°06'02" East, along said east line, 123.51 feet to the north line of said Lot 7; thence South 89°22'51" West, along said north line, 30.00 feet to the east line of the West 70.00 feet of the East 211 feet of Lot 6, Block "A" of said DEERWOOD subdivision; thence North 00°06'02" East, along said east line and its northerly extension, 153.51 feet to the north right-of-way line of Avenue "K" Northwest; thence South 89°22'51" West, along said north right-of-way line, 70.00 feet to the east line of the West 100.00 feet of Lot 5, Block "B" of said DEERWOOD subdivision; thence North 00°06'02" East, along said east line, 123.51 feet to the north line of said Lot 5; thence South 89°22'51" West, along said north line, 100.00 feet to the east right-of-way line of said 42nd Street Northwest; thence North 00°06'02" East, along said east right-of-way line, 123.51 feet to the south line of Lot 3, Block "B" of said DEERWOOD subdivision; thence North 89°22'51" East, along said south line, 155.51 feet to the east line of the West 1/2 of said Lot 3; thence North 00°06'02" East, along said east line of the West 1/2 of Lot 3 and the east line of the West 1/2 of Lot 2 of said Block "B", 262.02 feet, to the south line of Lot 1 of said Block "B"; thence South 89°22'51" West, along said

south line 155.51 feet to said east right-of-way line; thence North 00°06'02" East, along said east right-of-way line, 136.83 feet, to the south line of the Northwest 1/4 of the Northwest 1/4 of said Section 24; thence North 89°36'50" East, along said south line, 1029.37 feet, to the west line of the East 274.50 feet of said Northwest 1/4 of the Northwest 1/4; thence North 01°58'05" East, along said west line, 725.61 feet to the north line of the South 725.00 feet of said Northwest 1/4 of the Northwest 1/4; thence South 89°36'50" West, along said north line, 105.59 feet to the west line of a parcel described in Official Records Book 2373 page 2051 of said Public Records; thence North 01°58'05" East, along said west line 122.20 feet to the south right-of-way line of Coffman Road Northwest; thence South 89°36'01" West, along said south right-of-way line, 140.12 feet to the west line of the East 520.00 feet of said Northwest 1/4 of the Northwest 1/4; thence North 01°58'05" East, along said west line, 160.91 feet to the south line of the North 325.00 feet of said Northwest 1/4 of the Northwest 1/4; thence South 89°36'01" West, along said south line, 183.14 feet to the southerly extension of the east line of Lot 24, PINEDALE UNIT NO. 2 subdivision as recorded in Plat Book 24, page 6, of said Public Records; thence North 01°58'05" East, along said southerly extension, 10.00 feet to the south line of said PINEDALE UNIT NO. 2 subdivision; thence South 89°36'01" West, along said south line, 500.00 feet to the southeast corner of Lot 14 of said PINEDALE UNIT NO. 2 subdivision; thence North 01°58'05" East, 315.27 feet to the northeast corner of Lot 11 of said PINEDALE UNIT NO. 2 subdivision; thence South 89°36'01" West, 0.83 feet to the **Point of Beginning**.

Exhibit "B"
(Assessment Area Map)



Inwood Street Lighting Benefit Area

- Single-Family Residential
- Other Improved
- Vacant
- Not Charged

- Area I
- Area II
- Area III
- Area IV
- Area V

Exhibit "C"

Southwest Inwood Subdistrict

Southwest Inwood Street Lighting (Area III)

	Single-Family Residential
	Other Improved
	Vacant
	Not Used

Southwest Inwood Street Lighting (Area III)

	Single-Family Residential
	Other Improved
	Vacant
	Not Used

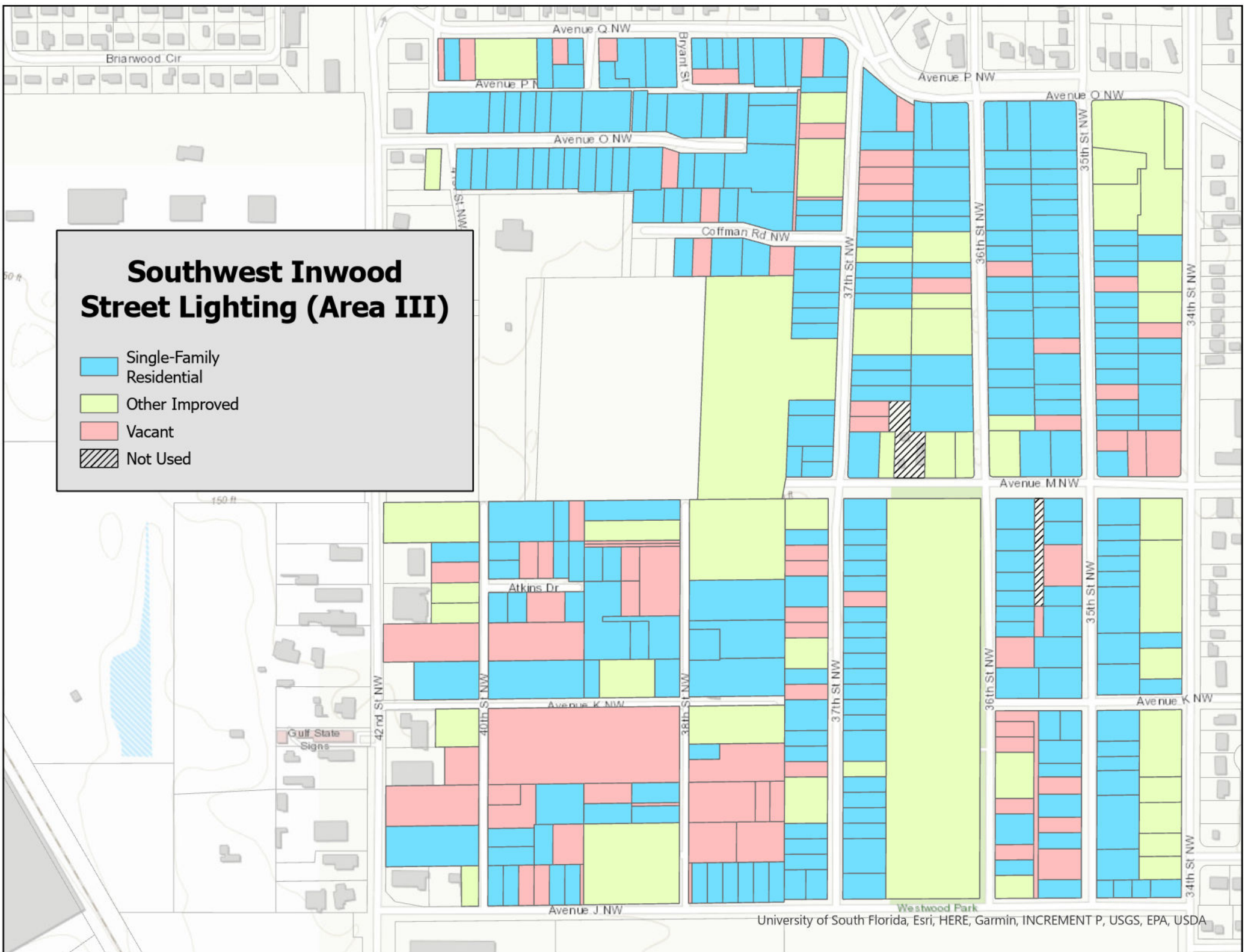


Exhibit "D"
Central Inwood Subdistrict

Central Inwood Street Lighting (Area IV)

- Single-Family Residential
- Other Improved
- Vacant

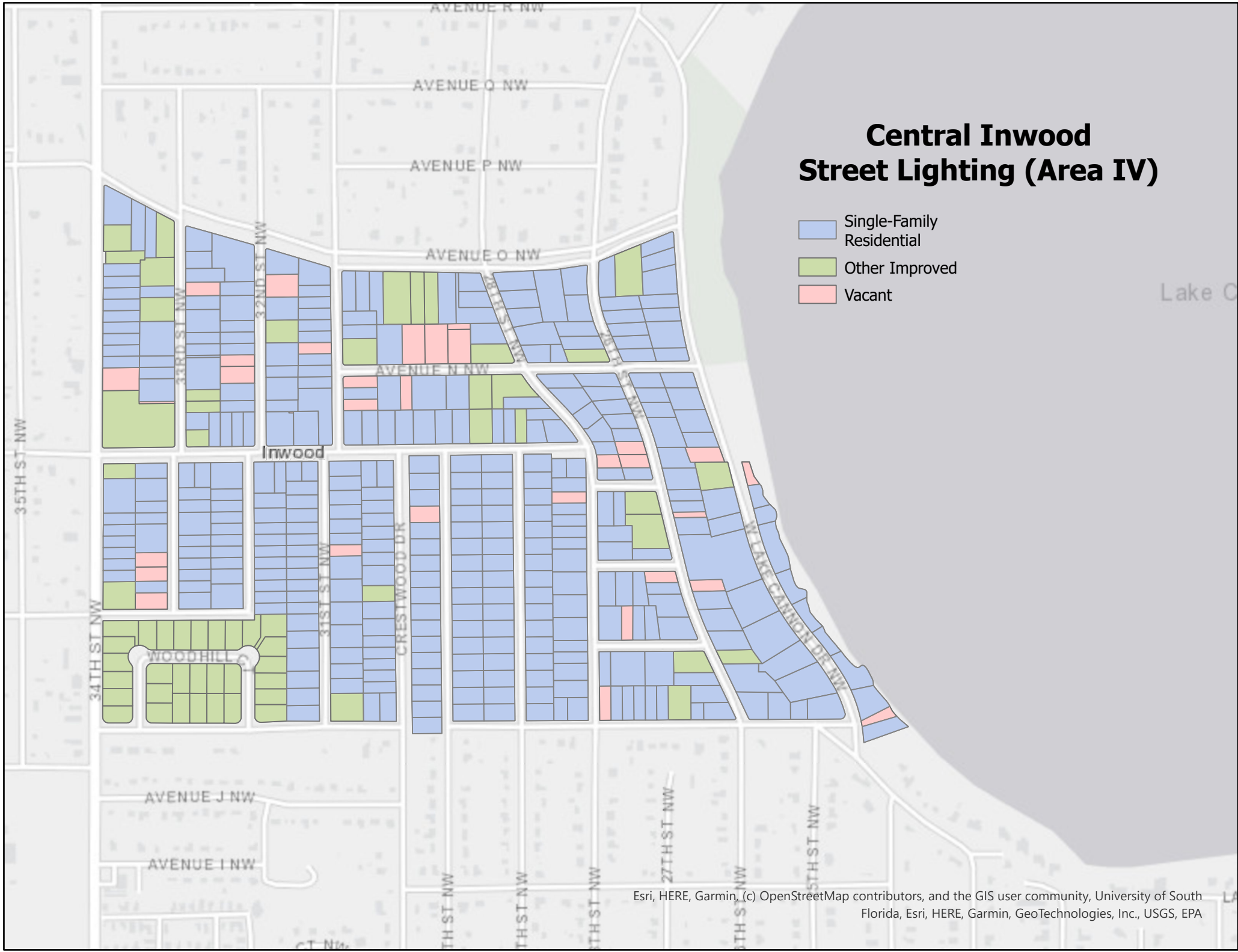


Exhibit "E"
North Inwood Subdistrict

North Inwood Street Lighting (Areas I & II)

Legend:

- Single-Family Residential
- Other Improved
- Vacant
- Not Charged
- Area I
- Area II

North Inwood Street Lighting (Areas I & II)

Legend:

- Single-Family Residential
- Other Improved
- Vacant
- Not Charged
- Area I
- Area II

